FORM M-103
(REV. 2006)

STATE OF HAWAII - DEPARTMENT OF TAXATION

TRANSFER OF CIGARETTE TAX STAMPS

Caution: Use Form M-103 (Rev. 2006) for transfers occurring on and after September 30, 2006. For transfers occurring before September 30, 2006, use Form M-103 (Rev. 2005).

PART I Information About the Licensee Transferring the Cigarette Tax Stamps

Name_____

Cigarette Tax Stamps Purchase Approval Number (Assigned on Form M-100A)_____

Address_____

_____
City State Zip Code

PART II Information About the Licensee Receiving the Cigarette Tax Stamps

Name_____

Cigarette Tax Stamps Purchase Approval Number (Assigned on Form M-100A)_____

Address_____

_____
City State Zip Code

PART III Transfer of Cigarette Tax Stamps

A. Serial number of the stamps being transferred_____

B. Number of stamps being transferred_____ C. Multiply amount from line B, Part III, by $1.60 and enter here_____

D. Reason for the transfer_____

Signature of Licensee Transferring the Cigarette Tax Stamps	Signature of Licensee Receiving the Cigarette Tax Stamps
Print Name of Signatory	Print Name of Signatory
Title Date	Title Date

FOR OFFICIAL USE ONLY:

☐ Transfer of Cigarette Tax Stamps Approved

☐ Transfer of Cigarette Tax Stamps Disapproved

Signature_____

Title_____

THIS SPACE FOR DATE RECEIVED STAMP

Date_____

Purpose of Form M-103

Licensees may not sell, exchange, or transfer unaffixed cigarette tax stamps without prior written approval by the Department of Taxation. Form M-103 is used to request approval for the transfer of the cigarette tax stamps.

GENERAL INSTRUCTIONS

Sections 245-21 and 245-22, Hawaii Revised Statutes (HRS), provide that licensees, as defined in section 245-1, HRS, shall pay the cigarette tax through the use of cigarette tax stamps and that licensees are required to place cigarette tax stamps on packs of cigarettes prior to distribution, as defined in section 245-1, HRS.

SPECIFIC INSTRUCTIONS

Part I

Enter information regarding the licensee transferring the cigarette tax stamps.

Part II

Enter information regarding the licensee receiving the cigarette tax stamps.

Part III

Enter information regarding the cigarette tax stamps being transferred.

Signatures

Form M-103 must be signed and dated by the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.

Where To Get Information and Forms

Oahu District Office
830 Punchbowl Street
P. O. Box 259
Honolulu, HI 96809-0259
Tel. No.: (808) 587-4242
Toll-Free: 1-800-222-3229
TDD/TTY No.: (808) 587-1418
TDD/TTY Toll-Free: 1-800-887-8974

Maui District Office
54 South High Street, #208
P. O. Box 1169
Wailuku, HI 96793-6169
Toll-Free: 1-800-222-3229

Hawaii District Office
75 Aupuni Street, #101
Hilo, HI 96720-4245
Toll-Free: 1-800-222-3229

Kauai District Office
3060 Eiwa St., #105
Lihue, HI 96766-1889
Toll-Free: 1-800-222-3229

Tax information and forms:
www.hawaii.gov/tax

Where To Send Form M-103

Form M-103 may be mailed to the Department of Taxation, Taxpayer Services Branch, Licensing Section, P.O. Box 259, Honolulu, Hawaii, 96809-0259. After the form has been approved or disapproved, a copy will be returned to both the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.