

STATE OF HAWAII - DEPARTMENT OF TAXATION
**REQUEST FOR REFUND OF UNUSED
CIGARETTE TAX STAMPS**

Caution: Use Form M-106 (**Rev. 2006**) for refunds requested on and after September 30, 2006. For refunds requested before September 30, 2006, use Form M-106 (**Rev. 2005**).

Name of Cigarette Licensee _____

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

Address _____

City	State	Zip Code
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Number of unused cigarette tax stamps being returned _____

Stamps @ \$1.60 each x \$1.60 _____

Total amount of refund \$ _____

Serial number of the stamps being returned _____

Reason stamps are being returned _____

Cigarette Tax and Tobacco Tax Licensee signature

Title

Print name of signatory

Date

FOR DEPARTMENT OF TAXATION USE ONLY:

Approved by Collection Branch	Date
Approved by Revenue Accounting Branch	Date

Purpose of Form M-106

Form M-106 is used to request a refund for unused 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.

Enter the information requested on the form. The unused cigarette tax stamps must be returned to the Department of Taxation at the time Form M-106 is submitted.

Signature

Form M-106 must be signed and dated by the cigarette tax and tobacco tax licensee.

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 Submit Form M-106

Form M-106 and the unused cigarette tax stamps may be submitted to the Department of Taxation, Oahu District Office, 830 Punchbowl Street, Honolulu, Hawaii 96813.

After the information has been verified by the Department of Taxation, the request for refund will be processed.