FORM M-19
(Rev. 2006)

# State of Hawaii — Department of Taxation
# Cigarette and Tobacco Products Monthly Tax Return

**Caution:** Use Form M-19 (**Rev. 2006**) for sales, use, or possession of cigarettes and tobacco products after September 30, 2006. For sales, use, or possession of cigarettes and tobacco products occurring after June 30, 2004, and before October 1, 2006, use Form M-19 (**Rev. 2004**).

| | | |
|---|---|---|
| Name | Check one: ☐ Original ☐ Amended | |
| Doing Business As | Month | Calendar Year |
| Mailing Address | Cigarette Tax and Tobacco Tax License Number | |
| City, State, Zip Code | Federal Employer ID No./Social Security No. | |
| Contact Name | Telephone Number | |

**TOBACCO PRODUCTS**

| | | | |
|---|---|---|---|
| 1. | Wholesale sales for the month | 1 | |
| 2. | Retail sales for the month | 2 | |
| 3. | Taxable use of tobacco products | 3 | |
| 4. | Total tobacco products (add lines 1, 2, and 3) | 4 | |
| 5. | Less non-taxable sales (from page 2, Part I, Non-Taxable Sales of Tobacco Products) | 5 | |
| 6. | Total taxable tobacco products (line 4 minus line 5) | 6 | |
| 7. | Tobacco tax (multiply line 6 by 40%) | 7 | |
| 8. | Refund of cigarette tax paid with cigarette tax stamps (from page 3, Part II, line 6) | 8 | |
| 9. | Total Tobacco Tax Due (line 7 minus line 8) | 9 | |
| 10. | Penalty (5% per month to a maximum of 25%) | 10 | |
| 11. | Interest (2/3 of 1% per month to a maximum of 8% per annum) | 11 | |
| 12. | Total Amount Due With Return (add lines 9, 10, and 11) | 12 | |

I declare, under the penalties set forth in section 231-36, HRS, that this is a true, correct, and complete return, prepared in accordance with the provisions of chapter 245, HRS, the Cigarette Tax and Tobacco Tax Law, and chapter 18-245, HAR.

Signature _____ Title _____

Print name of signatory _____ Date _____

## MAILING ADDRESSES

**Oahu District Office**
P. O. Box 259
Honolulu, Hawaii 96809-0259
Telephone: (808) 587-4242
Toll-Free: 1-800-222-3229

**Maui District Office**
P. O. Box 1169
Wailuku, Hawaii 96793-6169
Toll-Free: 1-800-222-3229

**Hawaii District Office**
75 Aupuni St. #101
Hilo, Hawaii 96720-4245
Toll-Free: 1-800-222-3229

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

# PART I - LIST OF NON-TAXABLE SALES

**NON-TAXABLE SALES OF CIGARETTES:**

Sales to the United States, including any agency or instrumentality thereof.

**Note:** Do not include in this list, sales of cigarettes that are shipped to a point outside the State for subsequent sale or use outside the State, including sales made under section 212-8, HRS, to any common carrier for consumption out-of-state by the crew or passengers on such carrier; and sales by wholesalers from U.S. licensed bonded warehouses to foreign fishing vessels and to common carriers for out-of-state consumption by the crew or passengers. These sales should be listed on page 3, Part II, Refund of Cigarette Tax Paid With Cigarette Tax Stamps.

| Name of Purchasers | Number of Cigarettes | Wholesale Value | |
|---|---|---|---|
| | | $ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL (Enter totals here. Also enter total number of cigarettes on page 4, Part IV, line 5)** | | $ | |

**NON-TAXABLE SALES OF TOBACCO PRODUCTS:**

(1) Sales to the United States, including any agency or instrumentality thereof; or

(2) Sales that are shipped to a point outside the State for subsequent sale or use outside the State, including sales made under section 212-8, HRS, to any common carrier for consumption out-of-state by the crew or passengers on such carrier; and sales by wholesalers from U.S. licensed bonded warehouses to foreign fishing vessels and to common carriers for out-of-state consumption by the crew or passengers.

| Exempt Category Indicate as (1) or (2) | Name of Purchasers | Wholesale Value | |
|---|---|---|---|
| | | $ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | **TOTAL (Enter total here and on page 1, line 5)** | $ | |

# PART II - REFUND OF CIGARETTE TAX PAID WITH CIGARETTE TAX STAMPS

**SCHEDULE 1 - CIGARETTES SHIPPED OUTSIDE OF THE STATE FOR SALE OR USE OUTSIDE THE STATE**

*Attach copy of Form M-104, Export Exemption Certificate for Cigarette and Tobacco Taxes*

| Number of Cigarettes per Package (A) | Number of Packages Shipped Outside Hawaii (B) | Number of Cigarette Tax Stamps on Package (C) | Value (C) x $1.60 (D) | Amount of Refund (B) x (D) (E) |
|---|---|---|---|---|
| 20 | | 1 | $1.60 | $ |
| Other than 20 | | | | $ |
| | | 1. Refund (Add all amounts in column E) | | $ |

**SCHEDULE 2 - CIGARETTES WHICH BECAME THE SUBJECT OF A CASUALTY LOSS**

*Attach copy of claim of loss to insurance company for inventory lost or destroyed*

| Number of Cigarettes per Package (A) | Number of Packages Subject to a Casualty Loss (B) | Number of Cigarette Tax Stamps on Package (C) | Value (C) x $1.60 (D) | Amount of Refund (B) x (D) (E) |
|---|---|---|---|---|
| 20 | | 1 | $1.60 | $ |
| Other than 20 | | | | $ |
| | | 2. Refund (Add all amounts in column E) | | $ |

**SCHEDULE 3 - STALE CIGARETTES RETURNED TO MANUFACTURER**

*Attach copy of certification from manufacturer for return of stale cigarettes.*

**TABLE 1:** Use Table 1 for cigarette packages with blue or pink stamps which were distributed (as defined in section 245-1, HRS) after June 30, 2004, and prior to September 30, 2006. See instructions.

| Number of Cigarettes per Package (A) | Serial Number of Stamps (B) | Number of Packages Returned to the Manufacturer (C) | Number of Cigarette Tax Stamps on Package (D) | Value (D) x $1.40 (E) | Amount of Refund (C) x (E) (F) |
|---|---|---|---|---|---|
| 20 | | | 1 | $1.40 | $ |
| Other than 20 | | | | | $ |
| | | | 3a. Refund (Add all amounts in Column F) | | $ |

**TABLE 2**: Use Table 2 for cigarette packages with orange or blue stamps which were distributed (as defined in section 245-1, HRS) after September 29, 2006. See instructions.

| Number of Cigarettes per Package (A) | Serial Number of Stamps (B) | Number of Packages Returned to the Manufacturer (C) | Number of Cigarette Tax Stamps on Package (D) | Value (D) x $1.60 (E) | Amount of Refund (C) x (E) (F) |
|---|---|---|---|---|---|
| 20 | | | 1 | $1.60 | $ |
| Other than 20 | | | | | $ |
| | | | 3b. Refund (Add all amounts in Column F) | | $ |

**SCHEDULE 4 - OVERPAYMENT OF TAX ON CIGARETTE PACKAGES CONTAINING MORE THAN 20 CIGARETTES**

| Number of Cigarettes per Package (A) | Tax on Package of Cigarettes (A) x $.08 (B) | Number of Cigarette Tax Stamps on Package (C) | Value (C) x $1.60 (D) | Amount of Refund [(D) - (B)] x Number of Cigarette Packages (E) |
|---|---|---|---|---|
| | $ | | $ | $ |
| | $ | | $ | $ |
| | | 4. Refund (Add all amounts in column E) | | $ |

**SCHEDULE 5 - REFUND FOR DAMAGED CIGARETTE TAX STAMPS AFFIXED TO CIGARETTE PACKAGES**

*Proof of damaged cigarette tax stamps shall be offered for inspection and examination at any time upon request of the Department of Taxation or the Department of the Attorney General. See instructions.*

**5.** Number of cigarette tax stamps that were damaged while being affixed to the cigarette packages _____ x $1.60 = $_____

**6. Total refund of cigarette tax paid with cigarette tax stamps.** Add lines 1, 2, 3a, 3b, 4, and 5. Enter total here and on page 1, line 8 $_____

## PART III - SCHEDULE OF CIGARETTE BRANDS SOLD

List the cigarette brand, cigarette brand style, and number of cigarettes sold (both wholesale and retail sales) during the month:

| Cigarette Brand | Cigarette Brand Style | Number of Cigarettes Sold |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | Total Number of Cigarettes Sold | |

## PART IV - SCHEDULE OF CIGARETTES SOLD, USED, AND POSSESSED

| CIGARETTES | TOTAL WHOLESALE VALUE | | | |
|---|---|---|---|---|
| 1. Number of cigarettes sold at wholesale during the month | $ | | 1 | |
| 2. Number of cigarettes sold at retail during the month | $ | | 2 | |
| 3. Number of cigarettes used during the month subject to the tax | $ | | 3 | |
| 4. Total number of cigarettes sold and used during the month (add lines 1, 2, and 3) | | | 4 | |
| 5. Less non-taxable sales (Number of cigarettes from page 2, Part I, Non-Taxable Sales of Cigarettes) | | | 5 | |
| 6. Total taxable cigarettes (line 4 minus line 5) | | | 6 | |

## PART V - CIGARETTE TAX STAMPS INVENTORY

**Caution:** See instructions before completing Part V.

| | BLUE STAMPS | ORANGE STAMPS |
|---|---|---|
| 1. Number of cigarette tax stamps on hand at beginning of the month | | |
| 2. Number of cigarette tax stamps purchased during the month | | |
| 3. Number of cigarette tax stamps transferred in during the month | | |
| 4. Add lines 1, 2, and 3 | | |
| 5. Number of cigarette tax stamps affixed to cigarette packages during the month | | |
| 6. Number of cigarette tax stamps transferred out during the month | | |
| 7. Number of unused cigarette tax stamps returned for a refund during the month | | |
| 8. Add lines 5, 6, and 7 | | |
| 9. Number of cigarette tax stamps on hand at end of the month (line 4 minus line 8) | | |