

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**CREDIT FOR CIGARETTE TAX STAMP ROLLS**  
RETURNED TO THE DEPARTMENT OF TAXATION  
BY JUNE 30, 2011

Prepare in Duplicate

- This form must accompany unused rolls of Hawaii cigarette tax stamps returned to the Department of Taxation for credit.
- **Attach a copy of the receipts for the purchase of the stamps being returned and any incremental tax paid for those stamps.**

Name of Cigarette Tax Licensee \_\_\_\_\_

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

Hawaii Tax Identification Number: **W** \_\_\_\_\_ - \_\_\_\_\_

Address \_\_\_\_\_

City	State	Postal/Zip Code
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1. Amount of credit for each roll of Hawaii cigarette tax stamps (15,000 X \$3.00)..... \$45,000.00
2. Number of unused rolls of Hawaii cigarette tax stamps returned to the Department of Taxation .. \_\_\_\_\_  
Serial numbers of rolls returned \_\_\_\_\_
3. Total credit due for the return of unused rolls of Hawaii cigarette tax stamps ..... \$ \_\_\_\_\_  
(Line 1 multiplied by line 2)

I declare, under the penalties set forth in section 231-36, Hawaii Revised Statutes (HRS), and the penalties for perjury, that this is a true and correct statement of the return of unused rolls of Hawaii cigarette tax stamps.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print name of signatory

\_\_\_\_\_  
Date

**FOR DEPARTMENT OF TAXATION USE ONLY**

District Office \_\_\_\_\_

Credit verified by \_\_\_\_\_

Number of rolls returned: \_\_\_\_\_

Receipts presented? \_\_\_\_\_

Serial numbers verified: \_\_\_\_\_

Credit approved by: \_\_\_\_\_ Date: \_\_\_\_\_

## **Purpose of Form M-108**

Form M-108 is used to obtain a credit for the return of unused rolls of Hawaii cigarette tax stamps by June 30, 2011. Please note that the Department of Taxation can provide credit only for the denominated value of the cigarette tax stamps returned per Hawaii Administrative Rules section 18-245-5. No credit is available for the cost of the stamps fee or the enforcement fee.

## **GENERAL INSTRUCTIONS**

Sections 245-21 and 245-22, 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.

Prepare in duplicate. Enter the information requested on the form. The rolls of unused cigarette tax stamps must be returned to the Department of Taxation at the time both copies of Form M-108 are submitted.

## **Signature**

Both copies of Form M-108 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

### **For the hearing impaired:**

TDD/TTY No.: (808) 587-1418  
TDD/TTY Toll-Free: 1-800-887-8974

### **Maui District Office**

54 S. High St., #208  
Wailuku, HI 96793-2198  
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](http://www.hawaii.gov/tax)

## **Where To Submit Form M-108**

Two copies of Form M-108, the unused rolls of cigarette tax stamps and the copies of receipts for the purchase of the stamps and any incremental tax paid may be submitted to the Department of Taxation, Oahu District Office, 830 Punchbowl Street, Honolulu, Hawaii 96813, Room 124 by June 30, 2011. Do not mail. The Department of Taxation will not be responsible for stamps lost in the mail.

After the information has been verified by the Department of Taxation, both copies of approved Form M-108 will be returned to you. Take both copies of approved Form M-108 to First Hawaiian Bank when you next purchase cigarette tax stamps. Make a photocopy of Form M-108 and receipts if you wish to have a copy for your files.