FORM M-105 (Rev. 2013)

STATE OF HAWAII - DEPARTMENT OF TAXATION

Prepare in triplicate

1- Tax Department

2- Attorney General

3- Your files

SCHEDULE OF IMPORTED FOREIGN CIGARETTES TO WHICH CIGARETTE TAX STAMPS HAVE BEEN AFFIXED

		Report Fo	r the Month of	Ye	ear	
1.	Licensee's na	me				
2.	Licensee's Cigarette Tax and Tobacco Tax License No.					
3.	Hawaii Tax Identification Number: W					
4.	The following items MUST be attached to this schedule:					
	A. A copy of a permit issued pursuant to section 5713 of the Internal Revenue Code to the person importing the cigarettes into the United States, permitting the person to import the cigarettes.					
	B. A copy of the United States Customs Service form containing, with respect to the cigarettes, the federal tax information required by the United States Bureau of Alcohol, Tobacco and Firearms.					
	In the upper r cigarettes from	right-hand corn m the list below	er of the copies, v.	write the corresponding li	ne reference to identify the	
No.	Brand	Style	Quantity	Name of Supplier	Name of Customer	
1						
2						
3						
5						
As an a schedu comple	authorized reple and to the bete.	resentative of t	vledge and belief		erjury, that I have examined this d is true, correct, accurate and	
					Title	
As an cand the importer require respect	officer of the net penalties set er of cigarettes ments of the Fatto the cigaret manufacturer a	nanufacturer or forth in section s listed above h Federal Cigaret tes; and (2) cha	r importer of the 231-36, Hawaii as complied with the Labeling and Aupter 675, HRS.	cigarettes listed above, I c Revised Statutes (HRS), t h (1) the package health w Advertising Act, 15 U.S.C	ertify, under penalty of perjury	
Signatı	ure			Date		
	Name					

GENERAL INSTRUCTIONS

Fill this form out completely. In the Name of Customer column of the table, you must identify the person or persons, if any, to whom the cigarettes have been conveyed for resale. Attach a separate sheet if more space is needed.

ADDITIONAL INFORMATION

Export and Foreign Cigarettes Prohibited

It is unlawful for an entity to possess, keep, store, retain, transport, sell, or offer to sell, distribute, acquire, hold, own, import, or cause to be imported into the State any of the cigarettes described in section 245-51, Hawaii Revised Statutes (HRS).

Stamping or Sale of Cigarettes Not Listed in the Directory Prohibited

Beginning December 1, 2003, unless the cigarette package is exempted under section 245-3(b), HRS, it is unlawful (a) to affix a cigarette tax stamp to any cigarette package whose tobacco product manufacturer or brand family is not listed in the directory established under chapter 486P, HRS, or (b) to import, sell, offer, keep, store, acquire, transport, distribute, receive, or possess for sale or distribution cigarettes of a tobacco product manufacturer or brand family not included in the directory. Any violation will be guilty of a class C felony.

To determine whether the cigarette manufacturer or brand family is listed in such directory, please visit the Tobacco Enforcement Unit, Department of the Attorney General's website at: ag.hawaii.gov/cjd/tobacco-enforcement-unit. The Tobacco Enforcement Unit also may be contacted as follows:

Correspondence: TOBACCO ENFORCEMENT UNIT Department of the Attorney General 425 Queen Street Honolulu, Hawaii 96813

Telephone: (808) 586-1203

When and Where to File

File this form on the first business day of the month following the month in which a Hawaii cigarette tax stamp has been affixed to cigarettes imported into the United States. If this date falls on a Saturday, Sunday, or holiday, it is due on the next business day. Do **not** file this schedule with your Hawaii Cigarette and Tobacco Products Monthly Tax Return.

Mail two copies of this form, with attachments, to the Hawaii Department of Taxation, Licensing Section, P.O. Box 259, Honolulu, HI 96809-0259. One of these copies will be forwarded to the Department of the Attorney General by the Department of Taxation.