FORM M-110 (REV. 2014)

CIGARETTE AND TOBACCO

THIS SPACE FOR DATE RECEIVED STAMP

Imports of Cigarettes and Tobacco Products for Consumption (Chapter 245, HRS)



Name FOR OFFICE W **USE ONLY** OR TYPE Social Security Number Address (Number and Street) City or Town, State, and Postal/ZIP Code Month Ending (MM/YY) • PRINT ☐ Oahu ☐ Maui ☐ Hawaii ☐ Kauai Which taxation district did you import the cigarettes and/or tobacco products into? (1) NUMBER OF CIGARETTES (Usually 20 cigarettes per pack)...... (1)(2) MULTIPLY LINE (1) BY 0.16 (2)(3) WHOLESALE VALUE OF TOBACCO PRODUCTS (3)(4) MULTIPLY LINE (3) BY 70% (4)(5) WHOLESALE VALUE OF LARGE CIGARS...... (5)(6) MULTIPLY LINE (5) BY 50% (6)(7) NUMBER OF LITTLE CIGARS (7)(8) MULTIPLY LINE (7) BY 0.16 (8)(9) TOTAL CIGARETTE AND TOBACCO TAXES - ADD LINES (2), (4), (6), AND (8) **(9) PFNALTY** (10) FOR LATE FILING ONLY (10)**INTEREST** (11) TOTAL AMOUNT OF CIGARETTE AND TOBACCO TAXES DUE AND PAYABLE (Add lines (9) and (10)) (See Instructions). (11)**DECLARATION:** 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 OF TAXPAYER OR DULY AUTHORIZED AGENT DATE PRINT OR TYPE NAME DAYTIME PHONE NUMBER

If you file Form M-110, you MUST also file Form G-26, Use Tax Return, to report and pay the use tax on cigarettes and tobacco products imported for consumption.