FORM
M-19
(REV. 2011)

STATE OF HAWAII — DEPARTMENT OF TAXATION

CIGARETTE AND TOBACCO PRODUCTS MONTHLY TAX RETURN

THIS SPACE FOR DATE RECEIVED STAMP

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Caution: Use Form M-19 (**Rev. 2011**) for sales, use, or possession of cigarettes and tobacco products after June 30, 2011. For sales, use, or possession of cigarettes and tobacco products occurring after June 30, 2010, and before July 1, 2011, use Form M-19 (**Rev. 2010**).

Check if ☐ Amended Return (Attach Sch AMD) ☐ Change in Name or Address

• PRINT OR TYPE •

Name	Month Ending ___ ___ / ___ ___ (MM/YY)
DBA or C/O	Cigarette Tax and Tobacco Tax License Number
Address (Number and Street)	Hawaii Tax I.D. No. W __ __ __ __ __ __ __ __ - __ __
City or town, State, and Postal/ZIP Code. If foreign address, see Instructions.	Federal Employer I.D. 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 on tobacco products (multiply line 6 by 70%)	7	

LARGE CIGARS

8. Wholesale sales for the month	8	
9. Retail sales for the month	9	
10. Taxable use of large cigars	10	
11. Total large cigars (add lines 8, 9, and 10)	11	
12. Less non-taxable sales (from page 2, Part I, Non-Taxable Sales of Large Cigars)	12	
13. Total taxable large cigars (line 11 minus line 12)	13	
14. Tobacco tax on large cigars (multiply line 13 by 50%)	14	

LITTLE CIGARS — Total Wholesale Value

15. Number of little cigars sold at wholesale during the month	$	15	
16. Number of little cigars sold at retail during the month	$	16	
17. Number of little cigars used during the month subject to the tax	$	17	
18. Total number of little cigars sold and used during the month (add lines 15, 16, and 17)		18	
19. Less non-taxable sales (Number of little cigars from page 2, Part I, Non-Taxable Sales of Little Cigars)		19	
20. Total taxable little cigars (line 18 minus line 19)		20	
21. Tobacco tax on little cigars (multiply line 20 by $.16)		21	
22. Total Tobacco Tax (add lines 7, 14, and 21)		22●	
23. Refund of cigarette tax paid with cigarette tax stamps (from page 4, Part II, line 6)		23●	
24. Total Tobacco Tax Due (line 22 minus line 23)		24●	
25. Penalty (5% per month to a maximum of 25%)		25	
26. Interest (2/3 of 1% per month to a maximum of 8% per annum)		26	
27. Total Amount Due With Return (add lines 24, 25, and 26)		27	
28. AMENDED RETURN ONLY – Amount paid (overpaid) on original return. (See Instructions)		28	
29. AMENDED RETURN ONLY – Balance due (refund) with amended return. (See Instructions)		29	
30. Amount of Your Payment		30●	

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

_____
Title

_____
Print name of signatory

_____
Date

FORM M-19

Name	Cigarette Tax and Tobacco Tax License Number	Month Ending
		__ __ / __ __ (MM/YY)

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PART I - LIST OF NON-TAXABLE SALES

NON-TAXABLE SALES OF TOBACCO PRODUCTS, LARGE CIGARS, AND LITTLE CIGARS:

(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.

TOBACCO PRODUCTS (Attach a separate schedule if more space is needed.)

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

LARGE CIGARS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Wholesale Value	
		$	
	TOTAL (Enter total here and on page 1, line 12)	$	

LITTLE CIGARS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Number of Little Cigars	Wholesale Value	
			$	
	TOTAL (Enter totals here. Also enter total number of little cigars on page 1, line 19)		$	

NON-TAXABLE SALES OF CIGARETTES (Attach a separate schedule if more space is needed.):

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)		$	

Name	Cigarette Tax and Tobacco Tax License Number	Month Ending ___ ___ / ___ ___ (MM/YY)

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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 $3.20 (D)	Amount of Refund (B) x (D) (E)
20		1	$3.20	$
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 $3.20 (D)	Amount of Refund (B) x (D) (E)
20		1	$3.20	$
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 yellow or red stamps which were distributed (as defined in sec. 245-1, HRS) after June 30, 2010, and prior to July 1, 2011. 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 $3.00 (E)	Amount of Refund (C) x (E) (F)
20			1	$3.00	$
Other than 20				$	$
				3a. Refund (Add all amounts in Column (F))	$

TABLE 2: Use Table 2 for cigarette packages with light gray or yellow stamps which were distributed (as defined in section 245-1, HRS) after June 30, 2011. 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 $3.20 (E)	Amount of Refund (C) x (E) (F)
20			1	$3.20	$
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 $.16 (B)	Number of Cigarette Tax Stamps on Package (C)	Value (C) x $3.20 (D)	Amount of Refund [(D) - (B)] x Number of Cigarette Packages (E)
	$		$	$
	$		$	$
			4. Refund (Add all amounts in column (E))	$

Name	Cigarette Tax and Tobacco Tax License Number	Month Ending
		___ ___ / ___ ___ (MM/YY)

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

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 $3.20 = $ _____

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 23 $ _____

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.   YELLOW STAMPS   LIGHT GRAY 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) .... _____ | _____