STATE OF HAWAII - DEPARTMENT OF TAXATION

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

Prepare in triplicate 1- Tax Department 2- Attorney General

3- Your files

Report For the Month of]	Report	For	the	Month	of	
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Year

1. Licensee's name

FORM M-105

(Rev. 2013)

Licensee's Cigarette Tax and Tobacco Tax License No. 2.

Hawaii Tax Identification Number: W_____-___-____ 3.

The following items MUST be attached to this schedule: 4.

- 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.
- A copy of the United States Customs Service form containing, with respect to the cigarettes, the Β. federal tax information required by the United States Bureau of Alcohol, Tobacco and Firearms.

In the upper right-hand corner of the copies, write the corresponding line reference to identify the cigarettes from the list below.

No.	Brand	Style	Quantity	Name of Supplier	Name of Customer
1					
2					
3					
4					
5					

Attach an additional sheet if more space is needed.

As an authorized representative of the licensee, I declare, under penalties of perjury, that I have examined this schedule and to the best of my knowledge and belief, the information provided is true, correct, accurate and complete.

Signature _____ Date _____

Print Name Title

As an officer of the manufacturer or importer of the cigarettes listed above, I certify, under penalty of perjury and the penalties set forth in section 231-36, Hawaii Revised Statutes (HRS), that the manufacturer or importer of cigarettes listed above has complied with (1) the package health warning and ingredient reporting requirements of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. sections 1333 and 1335a, with respect to the cigarettes; and (2) chapter 675, HRS.

Is the manufacturer a participating manufacturer within the meaning of section 675-3, HRS? \Box Yes \Box No (Note: You must check one of these boxes.)

Signature	Date	2

Print Name _____ Title _____

FORM M-105 (Rev. 2013)

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.