



# APPLICATION TO PURCHASE CIGARETTE TAX STAMPS

Initial Application       Amended Application (This supersedes all previous applications.)

## Information About the Licensee

Name _____ DBA _____ Address _____ _____ _____ City or town      State      Postal/ZIP Code Telephone number: _____	Hawaii Tax I.D. No.: <b>TO</b> _____ SSN/FEIN: _____ Check one: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Dealer Type of organization (e.g. Corporation, Partnership, Individual, etc.) _____
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List the owners, partners, members, or principal corporate officers (Attach additional sheet if needed) Please print.

SSN/FEIN	Name	Title	Address	Phone No.

I declare, under the penalties set forth in section 231-36, HRS, that the information contained in this application has been examined by me and, to the best of my knowledge and belief, is true and correct.

Signature of Owner, Partner, Member, or Principal Corporate Officer \_\_\_\_\_ Date \_\_\_\_\_

Print Name of Signatory \_\_\_\_\_ Title \_\_\_\_\_

**DEPARTMENT OF TAXATION USE ONLY**

Upon approval, the above named licensee is authorized to purchase Hawaii Cigarette Tax Stamps.

APPROVED BY \_\_\_\_\_ Date: \_\_\_\_\_

**Purpose of Form M-100A**

Form M-100A is used to apply to purchase cigarette tax stamps.

**GENERAL INSTRUCTIONS**

Sections 245-21 and 245-22, Hawaii Revised Statutes (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.

**Signature**

Form M-100A must be signed and dated by the Cigarette and Tobacco Licensee.

**Where to Get Forms, Instructions, and Publications**

Forms, publications, and other documents, such as copies of Tax Information Releases and Administrative Rules issued by the Department, are available on the Department's website at **tax.hawaii.gov** or you may contact a customer service representative at:

Voice: 808-587-4242  
1-800-222-3229 (Toll-Free)  
Telephone for the Hearing Impaired:  
808-587-1418  
1-800-887-8974 (Toll-Free)  
Fax: 808-587-1488  
Mail: Taxpayer Services Branch  
P. O. Box 259  
Honolulu, HI 96809-0259

**Where to submit Form M-100A**

Form M-100A can be filed electronically through the State's Internet portal. For more information, go to **tax.hawaii.gov/eservices/**.

You may also mail Form M-100A to the following address:

Hawaii Department of Taxation  
Licensing Section  
P.O. Box 259  
Honolulu, HI 96809-0259