

STATE OF HAWAII — DEPARTMENT OF TAXATION
APPLICATION TO PURCHASE CIGARETTE TAX STAMPS



M100A_I 2025A 01 VID01

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

Information About the Licensee

Name _____	Hawaii Tax I.D. No.: TO _____
DBA _____	SSN/FEIN: _____
Address _____ _____	Check one: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Dealer
City or town State Postal/ZIP Code	Type of organization (e.g. Corporation, Partnership, Individual, etc.) _____
Telephone number: _____	

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 File Form M-100A

Form M-100A can be filed electronically at **hitax.hawaii.gov**.

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

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

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:

Phone: 808-587-4242
1-800-222-3229 (Toll-Free)

Fax: 808-587-1488

Mail: Taxpayer Services Branch
P. O. Box 259
Honolulu, HI 96809-0259