



TRANSFER OF CIGARETTE TAX STAMPS

Note: The green cigarette tax stamps (\$3.60 denominated value of stamp) will be available beginning January 2, 2026.

PART I Information About the Licensee Transferring the Cigarette Tax Stamps

Name _____

Hawaii Tax I.D. No.: **TO** _____

Address _____

City or town

State

Postal/Zip Code

PART II Information About the Licensee Receiving the Cigarette Tax Stamps

Name _____

Hawaii Tax I.D. No.: **TO** _____

Address _____

City or town

State

Postal/Zip Code

PART III Transfer of Cigarette Tax Stamps

A. Serial number of the stamps being transferred _____

B. Number of stamps being transferred _____ C. Multiply amount from line B, Part III, by \$3.60 _____

D. Reason for the transfer _____

Signature of Licensee Transferring the Cigarette Tax Stamps

Signature of Licensee Receiving the Cigarette Tax Stamps

Print Name of Signatory

Print Name of Signatory

Title

Date

Title

Date

FOR OFFICIAL USE ONLY:

☐ Transfer of Cigarette Tax Stamps Approved

☐ Transfer of Cigarette Tax Stamps Disapproved

Signature _____

Title _____

Date _____

THIS SPACE FOR DATE RECEIVED STAMP

Changes to Note

Act 95, Session Laws of Hawaii 2025, increases the cigarette tax from 16 cents to 18 cents for each cigarette sold, used, or possessed by a wholesaler or dealer on or after January 1, 2026.

Purpose of Form M-103

Licensees may not sell, exchange, or transfer unaffixed cigarette tax stamps without prior written approval by the Department of Taxation. Form M-103 is used to request approval for the transfer of the 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.

SPECIFIC INSTRUCTIONS

Part I

Enter information regarding the licensee transferring the cigarette tax stamps.

Part II

Enter information regarding the licensee receiving the cigarette tax stamps.

Part III

Enter information regarding the cigarette tax stamps being transferred.

Signatures

Form M-103 must be signed and dated by the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.

Where To File Form M-103

Mail Form M-103 to the following address:

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

After the form has been approved or disapproved, a copy will be returned to both the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.

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