

STATE OF HAWAII — DEPARTMENT OF TAXATION
**EXPORT EXEMPTION CERTIFICATE
FOR CIGARETTE AND TOBACCO TAXES**



M104_I 2025A 01 VID01

**PART I Information About the Cigarette
and Tobacco Licensee**

Name _____

Address _____

City or town State Postal/Zip Code

Type of organization (e.g., Corporation, Partnership,
Individual, etc.)

Hawaii Tax I.D. No.:

TO _____

**PART II Information About the Purchaser,
Consumer, or User**

Name _____

Address _____

City or town State Postal/Zip Code

Type of organization (e.g., Corporation, Partnership,
Individual, etc.)

PART III Cigarettes or Tobacco Products Included in Transaction

A. **Description** of cigarettes or tobacco products _____

B. **Value** of cigarettes or tobacco products or gross proceeds involved _____

C. **Number** of cigarettes involved _____

**CERTIFICATION BY CIGARETTE AND TOBACCO LICENSEE; AND
PURCHASER, CONSUMER, OR USER**

The undersigned Cigarette and Tobacco Licensee; and purchaser, consumer, or user hereby certify, pursuant to sections 231-36 and 245-32, Hawaii Revised Statutes (HRS), as amended, and section 18-245-6, Hawaii Administrative Rules, relating to export exemption and certification:

- (1) that the information provided in Parts I, II, and III above are true and correct;
- (2) that until this certificate is revoked by notice in writing by either of the parties who signed the certificate or the Department of Taxation, it shall apply to this order or contract of sale between the Cigarette and Tobacco Licensee; and the purchaser, consumer, or user; and
- (3) that for the sale of cigarettes, the cigarette tax stamps were placed upon the cigarette packages.

The Cigarette and Tobacco Licensee certifies that he/she will remit the tax due on the sale of the tobacco products, or will not request a refund of the cigarette tax paid with cigarette tax stamps, as imposed by Chapter 245, HRS, to the Department of Taxation if:

- (1) the place of delivery of the cigarettes or tobacco products for which the export exemption was claimed is not outside the State;
- (2) the cigarettes or tobacco products were not shipped or transmitted by the Cigarette and Tobacco Licensee to the purchaser at a place of delivery outside the State; or
- (3) the cigarettes or tobacco products were not resold, consumed, or used outside the State.

Cigarette and Tobacco Licensee signature

Purchaser, consumer, or user signature

Print name of signatory Title Date

Print name of signatory Title Date

**FORM M-104
INSTRUCTIONS
(REV. 2025)**

GENERAL INFORMATION

Section 245-32, Hawaii Revised Statutes (HRS), provides for a cigarette and tobacco tax refund or credit to a licensee who has paid a cigarette or tobacco tax on the distribution of cigarettes or tobacco products that are shipped to a point outside the State for subsequent sale or use outside the State.

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, HRS.

Stamping or Sale of Cigarettes Not Listed in the Directory Prohibited

Unless the cigarette package is exempt 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 entity in 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:

TOBACCO ENFORCEMENT UNIT
Department of the Attorney General
425 Queen Street
Honolulu, Hawaii 96813

Telephone: (808) 586-1203

**PURPOSE OF THIS
CERTIFICATE**

Form M-104, Export Exemption Certificate for Cigarette and Tobacco Taxes, must be completed in order for the Cigarette and Tobacco Licensee to claim a (1) cigarette tax refund, or (2) tobacco tax exemption on the distribution of cigarettes or tobacco products that are shipped to a point outside the State for subsequent sale or use outside the State. Form M-104 must also be completed for 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 for 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. This form must be a part of each order or contract of sale between the Cigarette and Tobacco Licensee; and purchaser, consumer, or user who are signatories to the certificate. In the event Form M-104 is impracticable to complete, an alternative form or document may be used provided the information requested in Parts I, II, and III of Form M-104 are maintained.

SPECIFIC INSTRUCTIONS

Part I

Enter information regarding the Cigarette and Tobacco Licensee.

Part II

Enter information regarding the purchaser, consumer, or user.

Part III

Enter information regarding the cigarettes or tobacco products involved in this transaction.

SIGNING OF THE CERTIFICATE

The certificate shall be dated, executed, and signed by both the Cigarette and Tobacco Licensee; and the purchaser, consumer, or user.

**WHERE TO FILE THE
CERTIFICATE**

The certificate must be attached to the Cigarette and Tobacco Licensee's Form M-19, Cigarette and Tobacco Products Monthly Tax Return, when claiming a refund of cigarette taxes paid with cigarette tax stamps. The certificate does not need to be attached to Form M-19 when claiming a tobacco tax exemption. Instead, the certificate must be retained at the Cigarette and Tobacco Licensee's place of business.

**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