

Prepare in triplicate  
1- Tax Department  
2- Attorney General  
3- Your files



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

M105\_J 2025A 01 VID01

**Report For the Month of \_\_\_\_\_ Year \_\_\_\_\_**

1. Licensee's name \_\_\_\_\_

2. Hawaii Tax I.D. No.: **TO** \_\_\_\_\_

3. The following items **MUST** be attached to this schedule:

- 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.
- B. A copy of the United States Customs Service form containing, with respect to the cigarettes, the 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 penalty 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? ☐ Yes ☐ No  
(**Note:** You **must** check one of these boxes.)

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Title \_\_\_\_\_

## GENERAL INFORMATION

### Purpose of Form

Form M-105 is used to provide documentation of cigarettes imported into the United States to which a licensee has affixed a cigarette tax stamp as required under section 245-57, Hawaii Revised Statutes (HRS).

## 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](http://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

## SPECIFIC 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.

## Signatures

Form M-105 must be signed and dated by the Cigarette and Tobacco Licensee and an officer of the manufacturer or importer of the cigarettes.

## 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, file this form on the next business day. Do **not** file this form with your Hawaii Cigarette and Tobacco Products Monthly Tax Return.

Mail two copies of Form M-105, with attachments, to the following address:

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

The Department of Taxation will forward one of the copies to the Department of the Attorney General.

## 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](http://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