

STATE OF HAWAII - DEPARTMENT OF TAXATION
**REQUEST FOR REFUND OF UNUSED
CIGARETTE TAX STAMPS**



M106_I_2025A_01_VID01

Name of Cigarette Licensee _____

Hawaii Tax I.D. No.: TO _____

Address _____

City or town

State

Postal/Zip Code

Number of unused cigarette tax stamps being returned.

Purchase price per stamp (denominated value of \$3.20 less any applied discount) . . . x \$ _____

Purchase price per stamp (denominated value of \$3.60 less any applied discount) . . . x \$ _____

Total amount of refund. \$ _____

Serial number of the stamps being returned _____

Reason stamps are being returned _____

Cigarette and Tobacco Licensee signature

Title

Print name of signatory

Date

FOR DEPARTMENT OF TAXATION USE ONLY:

Reviewed by Tax Registration Section

Date

Purpose of Form M-106

Form M-106 is used to request a refund for unused 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.

Enter the information requested on the form. The unused cigarette tax stamps must be returned to the Department of Taxation at the time Form M-106 is submitted.

Signature

Form M-106 must be signed and dated by the Cigarette and Tobacco Licensee.

Where To File Form M-106

Submit Form M-106 and the unused cigarette tax stamps to the following address:

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

After the information has been verified by the Department of Taxation, the request for refund will be processed.

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