

STATE OF HAWAII—DEPARTMENT OF TAXATION
**CIGARETTE AND TOBACCO
PRODUCTS TAX RETURN**
Imports of Cigarettes and Tobacco Products for Consumption
(Chapter 245, HRS)

THIS SPACE FOR DATE RECEIVED STAMP



For Months Ending AFTER December 31, 2025

M110_I 2025A 01 VID01

• PRINT OR TYPE •	Name	FOR OFFICE USE ONLY			
	Mailing Address (Number and Street)	TU	- - - - -		
	City or Town, State, and Postal/ZIP Code	Social Security Number			
	Which taxation district did you import the cigarettes and/or tobacco products into?	Month Ending (MM-YY)			
		☐ Oahu	☐ Maui	☐ Hawaii	☐ Kauai

(1) Number of cigarettes (Usually 20 cigarettes per pack)	(1)								
(2) Multiply line (1) by 0.18	(2)								
(3) Wholesale value of tobacco products	(3)								
(4) Multiply line (3) by 70%	(4)								
(5) Wholesale value of large cigars	(5)								
(6) Multiply line (5) by 50%	(6)								
(7) Number of little cigars	(7)								
(8) Multiply line (7) by 0.18	(8)								
(9) Wholesale value of e-liquids and electronic smoking devices	(9)								
(10) Multiply line (9) by 70%	(10)								
(11) Total cigarette and tobacco taxes - Add lines (2), (4), (6), (8), and (10)	(11)								
(12) FOR LATE FILING ONLY → <table><tr><td>Penalty</td><td>\$</td><td></td></tr><tr><td>Interest</td><td>\$</td><td></td></tr></table>	Penalty	\$		Interest	\$		(12)		
Penalty	\$								
Interest	\$								
(13) Total amount of cigarette and tobacco taxes due and payable (Add lines (11) and (12)) (See Instructions)	(13)								

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this is a true, correct, and complete return, prepared in accordance with the provisions of chapter 245, HRS, the Cigarette Tax and Tobacco Tax Law, and chapter 18-245, HAR.

Signature of Taxpayer or Duly Authorized Agent	Date
Print or Type Name	() Daytime Phone Number

**If you file Form M-110, you MUST also file Form G-26, Use Tax Return,
to report and pay the use tax on cigarettes and tobacco products imported for consumption.**