

M-19
(REV. 2025)**CIGARETTE AND TOBACCO PRODUCTS
MONTHLY TAX RETURN**

For Months Ending AFTER December 31, 2025



M19_I 2025A 01 VID01

Check if ☐ Amended Return (Attach Sch AMD)

PRINT OR TYPE	Name	Month Ending (MM-YY)	
	DBA	Federal Employer I.D. No./Social Security No.	Hawaii Tax I.D. No. (TO-###-###-####-##) TO

TOBACCO PRODUCTS

1.	Wholesale sales for the month (Wholesale Value).....	1		
2.	Retail sales for the month (Wholesale Value)	2		
3.	Taxable use of tobacco products (Wholesale Value).....	3		
4.	Total tobacco products (add lines 1, 2, and 3).....	4		
5.	Less non-taxable sales (from page 2, Part I, Non-Taxable Sales of Tobacco Products).....	5		
6.	Total taxable tobacco products (line 4 minus line 5).....	6		
7.	Tobacco tax on tobacco products (multiply line 6 by 70%).....	7		

LARGE CIGARS

8.	Wholesale sales for the month (Wholesale Value).....	8		
9.	Retail sales for the month (Wholesale Value)	9		
10.	Taxable use of large cigars (Wholesale Value)	10		
11.	Total large cigars (add lines 8, 9, and 10)	11		
12.	Less non-taxable sales (from page 2, Part I, Non-Taxable Sales of Large Cigars).....	12		
13.	Total taxable large cigars (line 11 minus line 12).....	13		
14.	Tobacco tax on large cigars (multiply line 13 by 50%)	14		

LITTLE CIGARS

15.	Number of little cigars sold at wholesale during the month	\$		15	
16.	Number of little cigars sold at retail during the month	\$		16	
17.	Number of little cigars used during the month subject to the tax.....	\$		17	
18.	Total number of little cigars sold and used during the month (add lines 15, 16, and 17)			18	
19.	Less non-taxable sales (Number of little cigars from page 2, Part I, Non-Taxable Sales of Little Cigars)			19	
20.	Total taxable little cigars (line 18 minus line 19).....			20	
21.	Tobacco tax on little cigars (multiply line 20 by \$.18)			21	

Total Wholesale Value**E-LIQUIDS AND ELECTRONIC SMOKING DEVICES**

22.	Wholesale sales for the month (Wholesale Value).....	22		
23.	Retail sales for the month (Wholesale Value)	23		
24.	Taxable use of e-liquids and electronic smoking devices (Wholesale Value).....	24		
25.	Total e-liquids and electronic smoking devices (add lines 22, 23, and 24).....	25		
26.	Less non-taxable sales (from page 2, Part I, Non-Taxable Sales of E-Liquids and Electronic Smoking Devices)....	26		
27.	Total taxable e-liquids and electronic smoking devices (line 25 minus line 26).....	27		
28.	Tobacco tax on e-liquids and electronic smoking devices (multiply line 27 by 70%).....	28		

TOTAL TAXES

29.	Total Tobacco Tax (add lines 7, 14, 21, and 28)	29		
30.	Refund of cigarette tax paid with cigarette tax stamps (from page 4, Part II, line 6)	30		
31.	Total Tobacco Tax Due (line 29 minus line 30)	31		
32.	Penalty	32		
33.	Interest	33		
34.	Total Amount Due With Return (add lines 31, 32, and 33)	34		
35.	AMENDED RETURN ONLY – Amount paid (overpaid) on original return. (See Instructions).....	35		
36.	AMENDED RETURN ONLY – Balance due (refund) with amended return. (See Instructions)	36		
37.	Amount of Your Payment.....	37		

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 Owner, Partner, Member, or Principal Corporate Officer

Title

Print name of signatory

Date

ID NO 01

FORM M-19 (REV. 2025)

Name	Hawaii Tax I.D. No. (TO-###-###-####-##) TO	Month Ending (MM-YY)
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PART I - LIST OF NON-TAXABLE SALES

NON-TAXABLE SALES OF TOBACCO PRODUCTS, LARGE CIGARS, LITTLE CIGARS, E-LIQUIDS, AND ELECTRONIC SMOKING DEVICES:

- (1) Sales to the United States, including any agency or instrumentality thereof; or
- (2) Sales that are shipped to a point outside the State for subsequent sale or use outside the State, including 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 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.



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TOBACCO PRODUCTS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Wholesale Value	
		\$	
TOTAL (Enter total here and on page 1, line 5)		\$	

LARGE CIGARS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Wholesale Value	
		\$	
TOTAL (Enter total here and on page 1, line 12)		\$	

LITTLE CIGARS (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Number of Little Cigars	Wholesale Value	
			\$	
TOTAL (Enter totals here. Also enter total number of little cigars on page 1, line 19)			\$	

E-LIQUIDS AND ELECTRONIC SMOKING DEVICES (Attach a separate schedule if more space is needed.)

Exempt Category Indicate as (1) or (2)	Name of Purchasers	Wholesale Value	
		\$	
TOTAL (Enter total here and on page 1, line 26)		\$	

NON-TAXABLE SALES OF CIGARETTES (Attach a separate schedule if more space is needed.):

Sales to the United States, including any agency or instrumentality thereof.

Note: Do not include in this list, sales of cigarettes that are shipped to a point outside the State for subsequent sale or use outside the State, including 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 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. These sales should be listed on page 3, Part II, Refund of Cigarette Tax Paid With Cigarette Tax Stamps.

Name of Purchasers	Number of Cigarettes	Wholesale Value	
		\$	
TOTAL (Enter totals here. Also enter total number of cigarettes on page 4, Part IV, line 5)		\$	

Name	Hawaii Tax I.D. No. (TO-###-####-###)	Month Ending (MM-YY)
	TO	

PART II - REFUND OF CIGARETTE TAX PAID WITH CIGARETTE TAX STAMPS

SCHEDULE 1 — CIGARETTES SHIPPED OUTSIDE OF THE STATE FOR SALE OR USE OUTSIDE THE STATE

Attach copy of Form M-104, Export Exemption Certificate for Cigarette and Tobacco Taxes

Number of Cigarettes per Package (A)	Number of Packages Shipped Outside Hawaii (B)	Number of Cigarette Tax Stamps on Package (C)	Purchase Value (C) x (\$3.60 less any discount) (D)	Amount of Refund (B) x (D) (E)
20		1	\$	\$
Other than 20			\$	\$
1. Refund (Add all amounts in column (E))				\$

SCHEDULE 2 — CIGARETTES WHICH BECAME THE SUBJECT OF A CASUALTY LOSS

Attach copy of claim of loss to insurance company for inventory lost or destroyed

Number of Cigarettes per Package (A)	Number of Packages Subject to a Casualty Loss (B)	Number of Cigarette Tax Stamps on Package (C)	Purchase Value (C) x (\$3.60 less any discount) (D)	Amount of Refund (B) x (D) (E)
20		1	\$	\$
Other than 20			\$	\$
2. Refund (Add all amounts in column (E))				\$

SCHEDULE 3 — STALE CIGARETTES RETURNED TO MANUFACTURER

Attach copy of certification from manufacturer for return of stale cigarettes

TABLE 1: Use Table 1 for cigarette packages with light gray or yellow stamps which were distributed (as defined in section 245-1, HRS) after June 30, 2011, and prior to January 1, 2026. See instructions.

Number of Cigarettes per Package (A)	Serial Number of Stamps (B)	Number of Packages Returned to the Manufacturer (C)	Number of Cigarette Tax Stamps on Package (D)	Purchase Value (D) x (\$3.20 less any discount) (E)	Amount of Refund (C) x (E) (F)
20			1	\$	\$
Other than 20				\$	\$
3a. Refund (Add all amounts in Column (F))				\$	

TABLE 2: Use Table 2 for cigarette packages with green or light gray stamps which were distributed (as defined in section 245-1, HRS) after December 31, 2025. See instructions.

Number of Cigarettes per Package (A)	Serial Number of Stamps (B)	Number of Packages Returned to the Manufacturer (C)	Number of Cigarette Tax Stamps on Package (D)	Purchase Value (D) x (\$3.60 less any discount) (E)	Amount of Refund (C) x (E) (F)
20			1	\$	\$
Other than 20				\$	\$
3b. Refund (Add all amounts in Column (F))				\$	

SCHEDULE 4 — OVERPAYMENT OF TAX ON CIGARETTE PACKAGES CONTAINING MORE THAN 20 CIGARETTES

Number of Cigarettes per Package (A)	Tax on Package of Cigarettes (A) x \$.18 (B)	Number of Cigarette Tax Stamps on Package (C)	Purchase Value (C) x (\$3.60 less any discount) (D)	Amount of Refund [(D) - (B)] x Number of Cigarette Packages (E)
	\$		\$	\$
	\$		\$	\$
4. Refund (Add all amounts in column (E))				\$

Schedule 5 Continued on Page 4



Name	Hawaii Tax I.D. No. (TO-###-###-####-##) TO	Month Ending (MM-YY)
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PART II - REFUND OF CIGARETTE TAX PAID WITH CIGARETTE TAX STAMPS (CONTINUED)

SCHEDULE 5 — REFUND FOR DAMAGED CIGARETTE TAX STAMPS AFFIXED TO CIGARETTE PACKAGES
Proof of damaged cigarette tax stamps shall be offered for inspection and examination at any time upon request of the Department of Taxation or the Department of the Attorney General. See instructions.

5. Number of cigarette tax stamps that were damaged while being affixed to the cigarette packages _____ x Purchase Price = \$ _____

6. Total refund of cigarette tax paid with cigarette tax stamps. Add lines 1, 2, 3a, 3b, 4, and 5. Enter total here and on page 1, line 30 \$ _____

PART III - SCHEDULE OF CIGARETTE BRANDS SOLD

List the cigarette brand, cigarette brand style, and number of cigarettes sold (both wholesale and retail sales) during the month.
Attach a separate schedule if more space is needed.

Cigarette Brand	Cigarette Brand Style	Number of Cigarettes Sold (If less than zero, enter zero)
Total Number of Cigarettes Sold		

PART IV - SCHEDULE OF CIGARETTES SOLD, USED, AND POSSESSED

CIGARETTES	TOTAL WHOLESALE VALUE		
1. Number of cigarettes sold at wholesale during the month	\$	1	
2. Number of cigarettes sold at retail during the month.....	\$	2	
3. Number of cigarettes used during the month subject to the tax.....	\$	3	
4. Total number of cigarettes sold and used during the month (add lines 1, 2, and 3).....		4	
5. Less non-taxable sales (Number of cigarettes from page 2, Part I, Non-Taxable Sales of Cigarettes)		5	
6. Total taxable cigarettes (line 4 minus line 5)		6	

PART V - CIGARETTE TAX STAMPS INVENTORY

Caution: See instructions before completing Part V.

	LIGHT GRAY STAMPS	GREEN STAMPS
1. Number of cigarette tax stamps on hand at beginning of the month.....		
2. Number of cigarette tax stamps purchased during the month.....		
3. Number of cigarette tax stamps transferred in during the month		
4. Add lines 1, 2, and 3.....		
5. Number of cigarette tax stamps affixed to cigarette packages during the month.....		
6. Number of cigarette tax stamps transferred out during the month		
7. Number of unused cigarette tax stamps returned for a refund during the month.....		
8. Add lines 5, 6, and 7.....		
9. Number of cigarette tax stamps on hand at end of the month (line 4 minus line 8)		

