

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

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

Name _____

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

Address _____

City or town State Zip Code

Hawaii Tax I.D. Number: W _____ - _____

Cigarette Tax and Tobacco
Tax License Number: _____

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

Name _____

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

Address _____

City or town State Zip Code

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 TAX AND TOBACCO TAX LICENSEE; AND
PURCHASER, CONSUMER, OR USER**

The undersigned cigarette tax and tobacco tax 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 tax and tobacco tax 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 tax and tobacco tax 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 tax and tobacco tax 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 Tax and Tobacco Tax Licensee signature

Purchaser, consumer, or user signature

Print name of signatory Title Date

Print name of signatory Title Date

**FORM M-104
INSTRUCTIONS
(Rev. 2013)**

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

Beginning December 1, 2003, unless the cigarette package is exempted 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 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:

Correspondence:
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 tax and tobacco tax 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 tax and tobacco tax 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 tax and tobacco tax 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 tax and tobacco tax licensee; and the purchaser, consumer, or user.

WHERE TO FILE THE CERTIFICATE

The certificate must be attached to the cigarette tax and tobacco tax 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 tax and tobacco tax licensee's place of business.

WHERE TO GET INFORMATION

Oahu District Office

830 Punchbowl Street
P. O. Box 259
Honolulu, HI 96809-0259
Tel. No.: (808) 587-4242
Toll Free: 1-800-222-3229

Maui District Office

54 S. High St., #208
Wailuku, HI 96793-2198
Toll Free: 1-800-222-3229

Hawaii District Office

75 Aupuni St., #101
Hilo, HI 96720-4245
Toll Free: 1-800-222-3229

Kauai District Office

3060 Eiwa St., #105
Lihue, HI 96766-1889
Toll Free: 1-800-222-3229