

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

Name of Cigarette Licensee \_\_\_\_\_

Cigarette Tax Stamps Purchase Approval Number (Assigned on Form M-100A) CIG- \_\_\_\_\_

Hawaii Tax Identification Number: **W** \_\_\_\_\_ - \_\_\_\_\_

Address \_\_\_\_\_

City or town	State	Postal/Zip Code
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Number of unused cigarette tax stamps being returned. . . . . \_\_\_\_\_

Stamps @ \$3.20 each. . . . . x \$3.20 \_\_\_\_\_

Total amount of refund. . . . . \$ \_\_\_\_\_

Serial number of the stamps being returned \_\_\_\_\_

Reason stamps are being returned \_\_\_\_\_

\_\_\_\_\_  
Cigarette Tax and Tobacco Tax Licensee signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print name of signatory

\_\_\_\_\_  
Date

**FOR DEPARTMENT OF TAXATION USE ONLY:**

Approved by Collection Branch	Date
Approved by Revenue Accounting Branch	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 tax and tobacco tax licensee.

**Where To Get Information and Forms**

**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  
For the hearing impaired:  
Tel. No.: (808) 587-1418  
Toll-Free: 1-800-887-8974

**Maui District Office**

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

**Hawaii District Office**

75 Aupuni Street, #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

**Tax information and forms:**

[tax.hawaii.gov](http://tax.hawaii.gov)

**Where To Submit Form M-106**

Form M-106 and the unused cigarette tax stamps may be submitted to the Department of Taxation, Oahu District Office, 830 Punchbowl Street, Honolulu, Hawaii 96813.

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