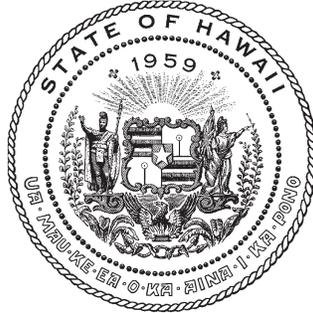


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form M-19 (Rev. 2011)**

Contact Information

Hawaii Department of Taxation
Technical Section
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**Hawaii Software Vendor Website
Address:**

www.hawaii.gov/tax/vendor/vendor.htm

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM M-19 (Rev. 2011)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-19. Form M-19 requires manually keying data from the image or KFI. A 1D barcode must be present on each page of the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- All variable data fields must utilize 12 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

4. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
- 1 test sample is required to be submitted for testing of the barcodes and must be an original. Photocopies, fax submissions, etc. will not be accepted.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

KEY FROM IMAGE (KFI) SPECIFICATIONS

1. Layout

- The form must be an exact replica of the official Form M-19 with respect to layout, data dots, shading, and content.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label:
Page 1, white space to the right and below declaration;
Pages 2-4, top middle of the form. Exact placement is not required. For suggested positions, see the attached exhibit.
- See www.hawaii.gov/tax/vendor/vendor.htm for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

3. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39)
- Placement of the barcode is as follows:
Page 1:
1-3/16 inch from top edge of form and 1/2 inch from left edge of form

Pages 2 through 4:

1-5/16 inch from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A ¼ inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.

The required barcode is MCT111 for page 1:



MCT111

The required barcode is MCT112 for page 2:



MCT112

The required barcode is MCT114 for page 4:



MCT114

The required barcode is MCT113 for page 3:



MCT113

The barcode includes the form number code (MC), type of form (T), form year (11), and page number (1), (2), (3), or (4). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

1-3/16 inches
from top edge
of the form

STATE OF HAWAII — DEPARTMENT OF TAXATION
CIGARETTE AND TOBACCO PRODUCTS
MONTHLY TAX RETURN

THIS SPACE FOR DATE RECEIVED STAMP



MCT111

1/2 inch from
the left edge
of the form

Caution: Use Form M-19 (Rev. 2011) for sales, use, or possession of cigarettes and tobacco products after June 30, 2011. For sales, use, or possession of cigarettes and tobacco products occurring after June 30, 2010, and before July 1, 2011, use Form M-19 (Rev. 2010).

Check if Amended Return (Attach Sch AMD) Change in Name or Address

Month Ending ____ / ____ (MM/YY)

• PRINT OR TYPE •	DBA or C/O	Cigarette Tax and Tobacco Tax
	Address (Number and Street)	License Number
	City or town, State, and Postal/ZIP Code. If foreign address, see Instructions.	Hawaii Tax I.D. No. W _____ - _____
	Contact Name	Federal Employer I.D. No./Social Security No.
		Telephone Number

TOBACCO PRODUCTS

1. Wholesale sales for the month	1		
2. Retail sales for the month.....	2		
3. Taxable use of tobacco products	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	8		
9. Retail sales for the month.....	9		
10. Taxable use of large cigars.....	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

	Total Wholesale Value		
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 \$.16)			21
22. Total Tobacco Tax (add lines 7, 14, and 21).....			22●
23. Refund of cigarette tax paid with cigarette tax stamps (from page 4, Part II, line 6)			23●
24. Total Tobacco Tax Due (line 22 minus line 23).....			24●
25. Penalty (5% per month to a maximum of 25%)			25
26. Interest (2/3 of 1% per month to a maximum of 8% per annum).....			26
27. Total Amount Due With Return (add lines 24, 25, and 26)			27
28. AMENDED RETURN ONLY – Amount paid (overpaid) on original return. (See Instructions).....			28
29. AMENDED RETURN ONLY – Balance due (refund) with amended return. (See Instructions).....			29
30. Amount of Your Payment			30●

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

Placement for Hawaii Vendor ID Number → ID NO 12

Signature

Print name of signatory

Title

Date

Name	Cigarette Tax and Tobacco Tax License Number	Month Ending ____ / ____ (MM/YY)
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1-5/16 inches from top edge of the form

1/2 inch from the left edge of the form



PART I - LIST OF NON-TAXABLE SALES

NON-TAXABLE SALES OF TOBACCO PRODUCTS, LARGE CIGARS, AND LITTLE CIGARS:

- (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.

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)			\$

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 _____ Cigarette Tax and Tobacco Tax License Number _____ Month Ending ____ / ____ (MM/YY)

1-5/16 inches from top edge of the form

1/2 inch from the left edge of the form



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

— 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)	Value (C) x \$3.20 (D)	Amount of Refund (B) x (D) (E)
20		1	\$3.20	\$
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)	Value (C) x \$3.20 (D)	Amount of Refund (B) x (D) (E)
20		1	\$3.20	\$
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 yellow or red stamps which were distributed (as defined in sec. 245-1, HRS) after June 30, 2010, and prior to July 1, 2011. 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)	Value (D) x \$3.00 (E)	Amount of Refund (C) x (E) (F)
20			1	\$3.00	\$
Other than 20				\$	\$
			3a. Refund (Add all amounts in Column (F))		\$

TABLE 2: Use Table 2 for cigarette packages with light gray or yellow stamps which were distributed (as defined in section 245-1, HRS) after June 30, 2011. 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)	Value (D) x \$3.20 (E)	Amount of Refund (C) x (E) (F)
20			1	\$3.20	\$
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 \$.16 (B)	Number of Cigarette Tax Stamps on Package (C)	Value (C) x \$3.20 (D)	Amount of Refund [(D) - (B)] x Number of Cigarette Packages (E)
	\$		\$	\$
	\$		\$	\$
4. Refund (Add all amounts in column (E))				\$

Name	Cigarette Tax and Tobacco Tax License Number	Month Ending ____ / ____ (MM/YY)
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1-5/16 inches from top edge of the form



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

1/2 inch from the left edge of the form

MCT114

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 \$3.20 = \$ _____

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 23 \$ _____

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:

Cigarette Brand	Cigarette Brand Style	Number of Cigarettes Sold
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.

YELLOW STAMPS

LIGHT GRAY 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)	_____	_____