

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form M-110 (Rev. 2014)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Hawaii Software Vendor Website
Address:**

tax.hawaii.gov/vendor/

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

FORM M-110 (Rev. 2014)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-110. Form M-110 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-110 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 at bottom middle of the form. Exact placement is not required. For suggested positions, see the attached exhibit.
- See our software vendor website for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

3. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
Page 1:
1-7/16 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 MBT141 for page 1:



MBT141

The barcode includes the form number code (MB), type of form (T), form year (14), and page number (1). 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.

DEPARTMENT OF TAXATION
CIGARETTES AND TOBACCO
PRODUCTS TAX RETURN
Imports of Cigarettes and Tobacco Products for Consumption
(Chapter 245, HRS)

THIS SPACE FOR DATE RECEIVED STAMP

1-7/16 inches
from top edge of
the form



MBT141

1/2 inch from
the left edge
of the form

• PRINT OR TYPE	Address (Number and Street)	W _____ - ____ - ____	FOR OFFICE USE ONLY
	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) ____ / ____	
		<input type="checkbox"/> Oahu <input type="checkbox"/> Maui <input type="checkbox"/> Hawaii <input type="checkbox"/> Kauai	

(1) NUMBER OF CIGARETTES (Usually 20 cigarettes per pack).....	(1)		
(2) MULTIPLY LINE (1) BY 0.16	(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 0.16	(8)		
(9) TOTAL CIGARETTE AND TOBACCO TAXES - ADD LINES (2), (4), (6), AND (8)	(9)•		
(10) FOR LATE FILING ONLY → PENALTY \$ _____ INTEREST \$ _____	(10)		
(11) TOTAL AMOUNT OF CIGARETTE AND TOBACCO TAXES DUE AND PAYABLE (Add lines (9) and (10)) (See Instructions) .	(11)		

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

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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.

Placement for Hawaii Vendor ID Number → ID NO 12