

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

Place  
QR Code  
Here

Human Readable text here

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

Hawaii Tax I.D. No.: **TO** \_\_\_\_\_

Address \_\_\_\_\_

City or town

State

Postal/Zip Code

Number of unused cigarette tax stamps being returned. . . . . \_\_\_\_\_

Purchase price per stamp (denominated value of \$3.20 less any applied discount) . . . x \$ \_\_\_\_\_

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

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

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

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

\_\_\_\_\_  
Title

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

\_\_\_\_\_  
Date

FOR DEPARTMENT OF TAXATION USE ONLY:

Reviewed by Licensing Section

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 and Tobacco Licensee.

**Where To Get Forms, Instructions, and Publications**

Forms, publications, and other documents, such as copies of Tax Information Releases and Administrative Rules issued by the Department, are available on the Department's website at [tax.hawaii.gov](http://tax.hawaii.gov) or you may contact a customer service representative at:

Voice: 808-587-4242  
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:  
808-587-1418  
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

Mail: Taxpayer Services Branch  
P.O. Box 259  
Honolulu, HI 96809-0259

**Where To Submit Form M-106**

Submit Form M-106 and the unused cigarette tax stamps to the following address:

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.