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**IMPORTANT LEGAL NOTICE REGARDING UNIVERSAL PRODUCT CODES  
FOR TOBACCO PRODUCT MANUFACTURERS**

As of March 1, 2012, all TPM Certifications require the TPM to identify the 12 or 13 digit Universal Product Code that appears on the carton of each brand style of cigarettes the TPM either currently manufactures or previously manufactured but which may still be offered for sale in Massachusetts.

The TPM is responsible for maintaining an Excel spreadsheet identifying each brand style and associated carton UPC and for submitting an accurate spreadsheet either by email or on CD-ROM to the Office of the Attorney General and the Department of Revenue in conjunction with the Annual Certification. To ensure that leading zeros are preserved in the UPC, be sure to format the spreadsheet as "Text."

**BE ADVISED:** Cigarettes cannot be stamped for sale in Massachusetts unless their UPCs have been submitted.