



Instructions for Completing the Customs Power of Attorney

1. Check the appropriate block that best identifies the type of importer you or your company will be.
2. Provide the company's Federal Tax ID number or, if an individual, your Social Security Number. Evidence of the authenticity of your Federal ID by means of correspondence from the IRS department will need to be provided as well as a copy of your business license or registration. If you are an individual, you must provide copy of your SS card and personal ID (driver's license or passport).
3. **Corporation or LLC:** State the complete legal name of the corporation, as shown in the Articles of Incorporation – no abbreviations. For LLC's, the POA should identify all members of the corporation which are authorized to execute the document.
4. **Partnership or LP:** Give the full name of each partner, and the business name of the partnership. Use an additional sheet if necessary. (See special instructions/information below.)
5. **Proprietorship:** State the full name of the individual operating as a Sole Proprietorship and the business name under which business is transacted.
6. **Individual:** Give full name (including middle name) of the individual.
7. State the type of business of the Grantor, i.e. Corporation, Partnership, LLC, LLP, etc.
8. Indicate the State of Incorporation. If not a corporation, the state in which the company or individual is registered to transact business.
9. The physical address of the company or individual. Post Office Boxes are not permitted!!
10. Insert the name of the corporation, LLC, individual or proprietorship. In the case of a partnership, use the names of each of the general partners or the partnership name.
11. Signature of the person executing the Power of Attorney. **Be sure to type or print the full name immediately next to the signature!!**
 - a. In the case of a corporation, the Power of Attorney **MUST** be signed by a Corporate Officer, usually the President, Vice President, Secretary or Treasurer. A manager, general manager or supervisor IS NOT ACCEPTABLE by LAW!!
 - b. In case of a LLC, an authorized official/member must sign the Power of Attorney. If the signator is not a named member, documentation must be provided from the LLC certifying their authority to sign under the Articles or Bylaws of the company.
 - c. In case of a partnership or LLP, any one of the general partners may execute the Power of Attorney. A copy of the partnership agreement is required and must identify the general partners who have authority to bind the firm.
12. Title of the officer or authorized person who has signed.
13. Date the Power of Attorney is executed.

§ 141.34 Duration of power of attorney.

Powers of attorney issued by a partnership shall be limited to a period not to exceed 2 years from the date of execution. All other powers of attorney may be granted for an unlimited period.

[T.D. 84-93, 49 FR 17754, Apr. 25, 1984]

§ 141.35 Revocation of power of attorney.

Any power of attorney shall be subject to revocation at any time by written notice given to and received by the port director.

§ 141.36 Nonresident principals in general.

A power of attorney executed by a nonresident principal shall not be accepted unless the agent designated thereby is a resident and is authorized to accept service of process against such nonresident.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 84-93, 49 FR 17754, Apr. 25, 1984]

§ 141.37 Additional requirements for nonresident corporations.

If a nonresident corporation has not qualified to conduct business under state law in the state in which Customs district the agent is empowered to perform the delegated authority, the power of attorney shall be supported by documentation establishing the authority of the grantor designated to execute the power of attorney on behalf of the corporation.

[T.D. 84-93, 49 FR 17754, Apr. 25, 1984]

§ 141.38 Resident corporations.

A power of attorney shall not be required if the person signing Customs documents on behalf of a resident corporation is known to the port director to be the president, vice president, treasurer, or secretary of the corporation. When a power of attorney is required for a resident corporation, it shall be executed by a person duly authorized to do so.

[T.D. 84-93, 49 FR 17754, Apr. 25, 1984]

§ 141.39 Partnerships.

(a)(1) *General.* A power of attorney granted by a partnership shall state the names of all members of the partnership. One member of the partnership may execute a power of attorney in the name of the partnership for the transaction of all its Customs business.

(2) *Limited partnership.* A power of attorney granted by a limited partnership need only state the names of the general partners who have authority to bind the firm unless the partnership agreement provides otherwise. A copy of the partnership agreement must accompany the power of attorney. For this purpose, a partnership or limited partnership means any business association recognized as such under the laws of the state where the association is organized.

(b) *Change in partners.* When a new firm is formed by a change in membership, no power of attorney filed by the antecedent firm shall thereafter be recognized for any Customs purpose.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 86-204, 51 FR 42999, Nov. 28, 1986]

§ 141.40 Trusteeships.

A trustee may execute a power of attorney for the transaction of Customs business incident to the trusteeship.

§ 141.41 Surety on Customs bonds.

Powers of attorney to sign as surety on Customs bonds are subject to the requirements set forth in part 113 of this chapter.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 74-227, 39 FR 32023, Sept. 4, 1974]

§ 141.42 Protests.

Powers of attorney to file protests are subject to the requirements set forth in §174.3 of this chapter.

§ 141.43 Delegation to subagents.

(a) *Resident principals.* Except as otherwise provided for in paragraph (c) of this section, the holder of a power of attorney for a resident principal cannot appoint a subagent except for the purpose of executing shippers' export declarations. A subagent so appointed cannot delegate his power.

(b) *Nonresident principals.* Except as otherwise provided for in paragraph (c) of this section, an agent who has power of attorney for a nonresident principal may execute a power of attorney delegating authority to a subagent only if the original power of attorney contains express authority from the principal for the appointment of a subagent or subagents. Any subagent so appointed must be a resident authorized to accept service of process in accordance with §141.36.

(c) *Customhouse brokers.* A power of attorney executed in favor of a licensed customhouse broker may specify that the power of attorney is granted to the broker to act through any of its licensed officers or authorized employees as provided in part 111 of this chapter.

§ 141.44 Designation of Customs ports in which power of attorney is valid.

Unless a power of attorney specifically authorizes the agent to act thereunder at all Customs ports, the name of each port where the agent is authorized to act thereunder shall be stated in the power of attorney. The power of attorney shall be filed with any port director, in a sufficient number of copies for distribution to each port where the agent is to act, unless exempted from filing by §141.46. The port director with whom a power of attorney is filed, irrespective of whether his port is named therein, shall approve it, if it is in the correct form and the provisions of this subpart are complied with, and forward any copies intended for other ports as appropriate.

§ 141.45 Certified copies of power of attorney.

Upon request of a party in interest, a port director having on file an original power of attorney document (which is not limited to transactions in a specific Customs location) will forward a certified copy of the document to another port director.

[T.D. 95-77, 60 FR 50020, Sept. 27, 1995]

§ 141.46 Power of attorney retained by customhouse broker.

Before transacting Customs business in the name of his principal, a customhouse broker is required to obtain a valid power of attorney to do so. He is not required to file the power of attorney with a port director. Customhouse brokers shall retain powers of attorney with their books and papers, and make them available to representatives of the Department of the Treasury as provided in subpart C of part 111 of this chapter.

Using a Power of Attorney

Resident Corporations - The President, Vice President, Secretary, or Treasurer of the corporation is assumed to have authority to bind the corporation. (HRL 221480). Nonetheless, if questioned by CBP, the burden remains on the officer signing and asserting his authority to provide evidence of his authority to bind the corporation. (HRL 228104). Otherwise, the *Power of Attorney* should be accompanied by a certification attesting to the authority of the executor to bind the corporation. The certification must certify that the executor is authorized to sign the *Power of Attorney* by resolution of the Board of Directors and must be consistent with the articles of incorporation and bylaws of the corporation.

Nonresident Corporations - Unless authorized to conduct business under the laws of the state in which the Customs district designated in the *Power of Attorney* is located, the *Power of Attorney* should be supported by documentation establishing the authority of the signator to bind the corporation. (Section 141.37, CR). Proper supporting documentation is a certification from the appropriate corporate official attesting to the ability of the grantor to act on the corporation's behalf (HRL 729775). Such documentation must be consistent with the laws of the country in which the corporation is registered.

Limited Liability Corporations - The *Power of Attorney* should state the names of all members of the LLC that have the authority to execute the *Power of Attorney* on behalf of the LLC. In addition, if the signator is not a named member, documentation must be provided certifying the signator is authorized to sign the *Power of Attorney* under the terms of the LLC Agreement.

Partnerships - The *Power of Attorney* may be executed by any member of the partnership. (Section 141.39(a)(1), CR). If the executor is not a general partner, the partnership must certify that the executor is authorized to sign the *Power of Attorney* under the terms of the partnership agreement.

Limited Partnerships - For purposes of executing a *Power of Attorney*, a limited partnership is any business association recognized as such under the laws of the State where the association is organized. The *Power of Attorney* should reflect only the names of the general partners who have authority to bind the firm unless the partnership agreement provides otherwise. In addition, a copy of the partnership agreement must accompany the *Power of Attorney*. (Section 141.39(a)(2), CR). If the executor is not a general partner with the authority to bind the firm, the partnership must certify the executor is authorized to sign the *Power of Attorney* under the terms of the partnership agreement.

Questions to Consider:

Q: Is the *Power of Attorney* valid if not dated?

A: Yes. However, to avoid questions as to when the *Power of Attorney* became effective, it should be routinely dated. If there is no date, the broker should note the date it received the *Power of Attorney* by "date stamp" preceded by the word "Received."

Q: If the importer is the "XYZ Division" of the "ABC Corp." may the *Power of Attorney* be signed by the president of the XYZ Division?

A: No, unless it is accompanied by evidence of a board resolution empowering that person to sign. An officer of a division or branch of a corporation is not assumed to have corporate

**CUSTOMS POWER OF ATTORNEY/
DESIGNATION AS EXPORT FORWARDING AGENT**

**and
Acknowledgement of Terms and Conditions**

Copyright 1995, National Customs Brokers and Forwarders Association of America, Inc.
(Revised 01/00)

(1) appropriate box:

- ☐ Individual
☐ Partnership
☐ Corporation
☐ Sole Proprietorship
☐ Limited Liability Company

(2) IRS# _____

KNOW ALL MEN BY THESE PRESENTS: That, (3) _____ doing
(Full name of individual, partnership, corporation, sole proprietorship, or limited liability company) (Identify)
business as a (4) _____ under the laws of the State of (5) _____,
(Individual, partnership, corporation, sole proprietorship, or limited liability company) (Insert one)
residing or having a principal place of business at (6) _____, hereby constitutes and
appoints FRED HALL & ASSOCIATES, INC., its officers, employees, and/or specifically authorized agents, to act for and
(Grantee's Name)
on its behalf as a true and lawful agent and attorney of the grantor for and in the name, place and stead of said grantor, from this date,
in the United States (the "territory") either in writing, electronically, or by other authorized means, to:

Make, endorse, sign, declare, or swear to any customs entry, withdrawal, declaration, certificate, bill of lading, carnet or any other documents required by law or regulation in connection with the importation, exportation, transportation, of any merchandise in or through the customs territory, shipped or consigned by or to said grantor;

Perform any act or condition which may be required by law or regulation in connection with such merchandise deliverable to said grantor; to receive any merchandise;

Make endorsements on bills of lading conferring authority to transfer title; make entry or collect drawback; and to make, sign, declare, or swear to any statement or certificate required by law or regulation for drawback purposes, regardless of whether such document is intended for filing with Customs;

Sign, seal, and deliver for and as the act of said grantor any bond required by law or regulation in connection with the entry or withdrawal of imported merchandise or merchandise exported with or without benefit of drawback, or in connection with the entry, clearance, lading, unloading or navigation of any vessel or other means of conveyance owned or operated by said grantor, and any and all bonds which may be voluntarily given and accepted under applicable laws and regulations, consignee's and owner's declarations provided for in section 485, Tariff Act of 1930, as amended, or affidavits or statements in connection with the entry of merchandise;

Sign and swear to any document and to perform any act that may be necessary or required by law or regulation in connection with the entering, clearing, lading, unloading, or operation of any vessel or other means of conveyance owned or operated by said grantor;

Authorize other Customs Brokers duly licensed within the territory to act as grantor's agent; to receive, endorse and collect checks issued for Customs duty refunds in grantor's name drawn on the Treasurer of the United States; if the grantor is a nonresident of the United States, to accept service of process on behalf of the grantor;

And generally to transact Customs business, including filing of claims or protests under section 514 of the Tariff Act of 1930, or pursuant to other laws of the territories, in which said grantor is or may be concerned or interested and which may properly be transacted or performed by an agent and attorney;

Giving to said agent and attorney full power and authority to do anything whatever requisite and necessary to be done in the premises as fully as said grantor could do if present and acting, hereby ratifying and confirming all that the said agent and attorney shall lawfully do by virtue of these presents;

This power of attorney to remain full force and effect until revocation in writing is duly given to and received by grantee (if the donor of this power of attorney is a partnership, the said power shall in no case have any force or effect in the United States after the expiration 2 years from the dates of its execution);

Appointment as Forwarding Agent: Grantor authorizes the above Grantee to act within the territory as lawful agent and sign or endorse export documents (i.e., commercial invoices, bill of lading, insurance certificates, drafts and any other document) necessary for the completion of an export on grantor's behalf as may be required under law and regulation in the territory and to appoint forwarding agents on grantor's behalf;

Grantor acknowledges receipt of FRED HALL & ASSOCIATES, INC. Terms and Conditions of Service governing all transactions between the Parties.

If the Grantor is a Limited Liability Company, the signatory certifies that he/she has full authority to execute this power on behalf of the Grantor.

IN WITNESS WHEREOF, the said (7) _____
(Full name of company)

caused these presents to be sealed and signed: (Signature) (8) _____

(Capacity) (9) _____ Date: (10) _____

Witness: (if required) _____

If you are the importer of record, payment to the broker will not relieve you of liability for U.S. Customs charges (duties, taxes or other debts owed Customs) in the event the charges are not paid by the broker. Therefore, if you pay by check, Customs charges may be paid with a separate check payable to the "U.S. Customs Service" which shall be delivered to Customs by the broker. Importers who wish to utilize this procedure must contact our office in advance to arrange timely receipt of duty checks.

CLIENT DATA SHEET

NAME: _____

MAILING ADDRESS: _____

STREET ADDRESS: _____

CONTACT: _____ TELEPHONE: _____

ALT. CONTACT: _____ FAX: _____

E-MAIL: _____ WEB SITE: _____

IRS NO: _____ CUSTOMS BOND ON FILE: **Y** or **N**

ARE WE TO INSURE YOUR CARGO FROM ORIGIN TO YOUR DOOR??? : Y or N

IF YOU WAIVE INSURANCE COVERAGE, PLEASE INITIAL HERE --> _____

SPECIAL INSTRUCTIONS: _____

DOCUMENTS TO ACCOMPANY OUR INVOICE: _____

PERSON TO WHOM OUR INVOICE SHOULD BE ADDRESSED: _____

COMPLETED BY: _____ DATE: _____

POA REC'D: _____ CUSTOMER CODE: _____ AE: _____

CREDIT TERMS, IF OTHER THAN "NET ON RECEIT": _____

APPROVED BY: _____ DATE: _____



DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

OMB APPROVAL NO. 1651-0064
EXPIRATION DATE 12-31-2020

CREATE/UPDATE IMPORTER IDENTITY FORM

19 CFR 24.5

As the importer, consignee, or other party listed in block 1, you are responsible for the validity of the information provided in this document. Any Customs Broker or third party who is submitting the information on your behalf is only obligated to convey this information to Customs and Border Protection (CBP).

PRIVACY ACT STATEMENT: Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that: 19 CFR 24.5 authorizes the disclosure of Social Security numbers (SSN) on the CBP Form 5106, and implements CBP's authority to collect the taxpayer identification number and SSN as provided for in 31 U.S.C. 7701; the principal purpose for disclosure of the Social Security number is to identify the individuals conducting business with CBP to assist in regulatory compliance and investigations, and administrative or judicial proceedings; the information collected may be provided to those officers and employees of CBP and any constituent unit of the Department of Homeland Security who have a need to know the information in the performance of their duties; also, the records may be referred to any federal, state, local tribal, territorial, or foreign agency for whom CBP determines may assist in the enforcement of criminal or civil laws, or assist in intelligence or counter-intelligence, or breach notification, or for the compilation of foreign trade statistics and for verifying the existence of the importer and any linkages or affiliations between importers (19 U.S.C. 4320) pursuant to the requirements of Public Law 114-125 (Trade Facilitation and Trade Enforcement Act of 2015); and failure to provide the required information will result in the denial of an importer of record number, the requirement to use a separate party for transactions, and may impact or delay the importation of shipments in international trade.

PAPERWORK REDUCTION ACT STATEMENT: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0064. The estimated average time to complete this application is 45 minutes. The obligation to respond is required to obtain a benefit. If you have any comments regarding the burden estimate, you can write to U.S. Customs and Border Protection, Office of International Trade, Regulations and Rulings, 90 K Street NE, Washington DC 20229-1177.

TYPE OF ACTION (Mark all applicable): ☐ Notification of identification number ☐ Change of name ☐ Change of address

All the data elements with a red asterisk are required

1. NAME AND IDENTIFICATION NUMBER

1A. *Importer/Business/Private Party Name:

1B. Internal Revenue Service (IRS) number/Social Security Number (SSN):

1C. ☐ DIV ☐ AKA ☐ DBA

1D. DIV/AKA/DBA Name:

1E. * ☐ I wish to be assigned a CBP Number. Check here if requesting a CBP-Assigned Number and indicate reason(s).
Check all reasons that apply.

☐ I have an SSN, but wish to use a CBP-Assigned Number on all my entry documents ☐ I have no Social Security Number ☐ I have no IRS Number ☐ I have not applied for an IRS number or SSN ☐ I am not a U.S. Resident

1F. CBP-Assigned Number:

1G. Type of Company: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole Proprietorship ☐ Individual
☐ U.S. Government ☐ State/Local Government ☐ Foreign Government

1H. If you are an importer, how many entries do you plan on filing in a year? Please select from the following:
☐ 1-4 per year ☐ 5-24 per year ☐ 25 or more per year ☐ infrequent personal shipments, or ☐ I do not intend to import.

1I. How will the identification number be utilized? Please select all options that will apply: ☐ Importer of Record
☐ Consignee/Ultimate Consignee ☐ Drawback Claimant ☐ Refunds/Bills, or ☐ Other _____

1J. Program Code 1:

1K. Program Code 2:

1L. Program Code 3:

1M. Program Code 4:

2. ADDRESS INFORMATION

2A. MAILING ADDRESS (Each street address line can be no more than 32 characters)

*Street Address 1:

*City:

*State/Province:

Street Address 2:

Zip Code:

Country ISO Code:

*Is the address in 2A, a ☐ Residence ☐ Corporate Office ☐ Warehouse ☐ Retail Location ☐ Office Building
☐ Business Service Center ☐ Post Office Box or ☐ Other - Explain: _____

2B. PHYSICAL LOCATION ADDRESS (Required only if different than mailing address. 32 character limit applies to street address lines)

*Street Address 1:

*City:

*State/Province:

Street Address 2:

Zip Code:

Country ISO Code:

*Is the address in 2B, a ☐ Residence ☐ Corporate Office ☐ Warehouse ☐ Retail Location ☐ Office Building or
☐ Other - Explain: _____

2C. *Phone number:

Extension:

2D. Fax number:

2E. *Email address:

2F. Website:

3. COMPANY INFORMATION			
3A. Provide a brief business description: _____			
3B. Provide the 6-digit North American Industry Classification System (NAICS) code for this business: _____			
3C. Provide the D-U-N-S Number for the Importer: _____			
3D. If you are also a broker/self-filer, supply the filer code that will be used when conducting business with CBP: _____			
3E. Year established: _____			
3F. List the names and Internal Revenue Service (IRS) employer identification, Social Security or CBP-Assigned numbers for current or previous related business entities.			
Related Business		Name of Business Entities	
<input type="checkbox"/> Current <input type="checkbox"/> Previous			
<input type="checkbox"/> Current <input type="checkbox"/> Previous			
<input type="checkbox"/> Current <input type="checkbox"/> Previous			
3G. Primary Banking Institution: _____			
		(Name)	
(Bank Routing Number)	(City)	(State)	(Country ISO Code)
3H. Certificate or Articles of Incorporation - (Locator I.D.): _____			
3I. Certificate or Articles of Incorporation - (Reference Number): _____			
3J. Business Structure/Beneficial Owner/Company Officers - The individuals listed in this section must have importing and financial business knowledge of the company listed in section 1 of this form and must have legal authority to make decisions on behalf of the company listed in section 1.			
Company Position Title:		Name (Last, First Middle Initial):	
Direct Phone Number:		Extension:	Direct Email:
Social Security Number:	Passport Number:	Country of Issuance:	Passport Expiration Date:
Passport Type: <input type="checkbox"/> Regular <input type="checkbox"/> Official <input type="checkbox"/> Diplomatic <input type="checkbox"/> Passport Card			
Company Position Title:		Name (Last, First Middle Initial):	
Direct Phone Number:		Extension:	Direct Email:
Social Security Number:	Passport Number:	Country of Issuance:	Passport Expiration Date:
Passport Type: <input type="checkbox"/> Regular <input type="checkbox"/> Official <input type="checkbox"/> Diplomatic <input type="checkbox"/> Passport Card			
Company Position Title:		Name (Last, First Middle Initial):	
Direct Phone Number:		Extension:	Direct Email:
Social Security Number:	Passport Number:	Country of Issuance:	Passport Expiration Date:
Passport Type: <input type="checkbox"/> Regular <input type="checkbox"/> Official <input type="checkbox"/> Diplomatic <input type="checkbox"/> Passport Card			
Company Position Title:		Name (Last, First Middle Initial):	
Direct Phone Number:		Extension:	Direct Email:
Social Security Number:	Passport Number:	Country of Issuance:	Passport Expiration Date:
Passport Type: <input type="checkbox"/> Regular <input type="checkbox"/> Official <input type="checkbox"/> Diplomatic <input type="checkbox"/> Passport Card			
4. CERTIFICATION			
By my signature below, I certify that, to the best of my knowledge and belief, all of the information included in this document is true, correct, and provided in good faith. I understand that if I make an intentional false statement, or commit deception or fraud in this 5106 document, I may be fined or imprisoned (18 U.S.C. § 1001).			
*Printed or Typed Full Name and Title:		*Signature:	
Telephone Number:	*Date:	Broker Name:	Telephone Number:

INSTRUCTIONS

TYPE OF ACTION

Notification of Identification Number - Check this box if this is your first request for services with CBP, or if your current Importer Number is inactive and you wish to activate this number.

Change of Name - Check this box if the Importer Number is on file but there is a change in the name.

Change of Address - Check this box if the Importer Number is on file but there is a change in the address.

For updates involving changes to an existing IOR other than a "Change of Name" and "Change of Address", the "TYPE OF ACTION" should be left blank.

NOTE – If a "Change of Address" and/or "Change of Name" is requested for an importer or other party that has an active bond on file with CBP, then a name and/or address rider must accompany this change document, unless the rider is otherwise not required for the bond pursuant to a CBP test announced in the Federal Register, such as CBP's eBond Test Program, or otherwise not required by CBP's regulations.

SECTION 1 - NAME AND IDENTIFICATION NUMBER

1A - Importer/Business/Private Name - Please indicate the full legal name of the company or individual who will be importing or seeking service or payment. If you are submitting this document as a consignee to the import transaction, sections 1 and 2 must be filled out completely.

1B - IRS/SSN - Complete this block if you are assigned an Internal Revenue Service (IRS) employer identification number or Social Security Number (SSN). If neither an IRS employer identification number nor a Social Security Number (SSN) has been assigned, the word "NONE" shall be written in 1B. The SSN should belong to the principal or owner of the company.

1C - DIV/AKA/DBA - Complete this block if an importer is a division of another company (DIV), is also known under another name (AKA), or conducts business under another name (DBA).

1D - Complete this block only if Block 1C is used.

1E - Request CBP-Assigned Number - Complete this block if you have neither an IRS employer identification number nor an SSN and you require a CBP-Assigned Number, or, you choose to use a CBP-Assigned Number in lieu of your SSN. If you have an IRS employer identification number at the time you submit this form that number will automatically become your importer identification number and **no** CBP-Assigned Number will be issued. PLEASE NOTE: A CBP-Assigned Number is for CBP use **only** and does not replace listing an SSN or IRS employer identification number on this form. **If you have elected to request a CBP-Assigned Number in lieu of your SSN, you must provide your "Company Position Title", name, and SSN" in Block 3J of this form.** In general, a CBP- Assigned Number will be issued to foreign businesses or individuals, provided no IRS employer identification number or SSN exists for the requester. A requester can choose to keep using the CBP-Assigned Number even if the individual subsequently acquires an SSN. If block 1E is completed, CBP will issue an assigned number and inform the requester. This identification number will be used for all future CBP transactions when an identification number is required. If an IRS employer identification number, a Social Security Number, or both, are obtained after an identification number has been assigned by CBP, a new CBP Form 5106 form shall not be filed unless requested by CBP.

1F - CBP-Assigned Number - Complete this block if you have already been assigned a CBP-Assigned Number and there is a requested change in Block "Type of Action".

1G - Type of Company- Please select the description that accurately describes your company. A Limited Liability Company (LLC) is not a corporation; it is a legal form of company that provides limited liability to its owners.

1H - Provide an estimate of the number of entries that will be imported into the U.S. in one year, if you are an importer of record.

1I - Check the boxes which will indicate how the name and identification number will be utilized. If the role of the party is not listed, you can select "Other" and then list the specific role for the party. (ex., Transportation carrier, Licensed Customs Brokerage Firm, Container Freight Station, Commercial Warehouse/Foreign Trade Zone Operator, Container Examination Station or Deliver to Party).

1J thru 1M - If you are currently an active participant in a CBP Partnership Program(s), please provide the program code in Block 1J thru Block 1M of the revised CBP Form 5106 and the information that is contained in Section 3 of the revised CBP Form will not be required. (ex., Customs Trade Partnership Against Terrorism - CTPAT, Importer Self-Assessment - ISA)

SECTION 2 - ADDRESS INFORMATION

2A - MAILING ADDRESS (Mailing Address for the named business entity or individual referenced in section 1)

Street Address 1 - This block must always be completed. It may or may not be the physical location. Insert a post office box number or a street number representing the first line of the mailing address. For a U.S. or Canadian mailing address, additional mailing address information may be inserted. If a P.O. Box number is given for the mailing address, a second address (physical location) must be provided in 2B. **This line can be no more than 32 characters long.**

Street Address 2 - If applicable, this block must always be completed with the apartment, suite, floor, and/or room number. **This line can be no more than 32 characters long.**

City - Insert the city name of the importer's mailing address.

State/Province - For a U.S., Canadian, or Mexican mailing address, a 2-character alphabetic code representing the state/province must be provided. All other foreign addresses must either enter a 2-character alphabetic code or, if one does not exist, "FN" in the "State/Province" block.

Zip Code - For a U.S. mailing address, insert a 5 or 9-digit numeric ZIP code as established by the U.S. Postal Service. For a Canadian mailing address, insert a Canadian postal routing code. For a Mexican mailing address, leave blank. For all other foreign mailing addresses, a postal routing code may be inserted.

Country ISO Code - For a U.S. mailing address, leave blank. For any foreign mailing address, including Canada and Mexico, insert a 2-character alphabetic International Standards Organization (ISO) Code representing the country.

Type of Address - Check the box that describes this address.

2B - PHYSICAL LOCATION ADDRESS - Please provide the address that is associated with the business or the individual. **This address cannot be a P.O. Box, Business Service Center, etc.** The address associated with the business can be the principal's home address. **The Physical Location Address does not need to be provided on the form if it is the same as the mailing address.**

Street Address 1 - If the place of business is the same as the mailing address, leave blank. If different from the mailing address, insert the company's business address in this space. A second address representing the company's place of business is to be provided if the mailing address is a post office box or drawer. **This line can be no more than 32 characters long.**

Street Address 2 - If applicable, this block must always be completed with the apartment, suite, floor, and/or room number. **This line can be no more than 32 characters long.**

City - Insert the city name for the business address.

State/Province - For a U.S., Canadian, or Mexican physical location address, a 2-character alphabetic code representing the state/province must be provided. All other foreign addresses must either enter a 2-character alphabetic code or, if one does not exist, "FN" in the "State/Province" block.

Zip Code - For a U.S. business address, insert a 5 or 9-digit numeric ZIP code as established by the U.S. Postal Service. For a Canadian address, insert a Canadian postal routing code. For a Mexican address, leave blank. For all other foreign addresses, a postal routing code may be inserted.

Country ISO Code - For a U.S. address, leave blank. For any foreign address, including Canada and Mexico, insert a 2-character alphabetic ISO code representing the country.

Type of Address - Check the box which describes this address.

2C - Phone Number - The phone number and extension

2D - Fax Number - The fax number.

2E - E-mail Address - The e-mail.

2F - Website - The website.

SECTION 3 - COMPANY INFORMATION In most cases the data elements in this section are optional. **However, if the "I have an SSN, but wish to use a CBP-Assigned Number on all my entry documents" option was selected in Block 1E you must provide your "Company Position Title", name, and SSN in Block 3J.**

The absence of information in section 3 will affect CBP's ability to fully understand the level of risk on subsequent transactions and could result in the delay of cargo release or the processing of refund.

3A - Provide a brief description of your business.

3B - Complete this field if you know the North American Industry Classification System (NAICS) code as defined by the Department of Commerce. Provide your 6-digit NAICS code.

3C - If available, provide the Dun & Bradstreet Number for the name that was presented in section 1.

3D - If you are an importer who is a self-filer and are using your own filer code, or a broker who also has maintained an identification number, provide the filer code that you will be using to conduct business with CBP.

3E - Indicate the year in which your company was established.

3F - Related Businesses Information - List the name and IRS employer identification number, Social Security Number or CBP-Assigned Number for each related business and indicate if it is a current or previous related business.

3G - Indicate the primary banking information for the company that is listed in 1B.

3H - Certificate or Articles of Incorporation - Provide the 2-digit State or insert a 2-character alphabetic ISO Code representing the country in which the articles of incorporation for the business were filed. *(As applicable)*

3I - Certificate or Articles of Incorporation - Provide the file, reference, entity, issuance or unique identifying number for the certificate or articles of incorporation, the foreign articles of incorporation, or the business registration number. *(As applicable)*

3J - Business Structure/Beneficial Owner/Company Officer - The Beneficial Owner is any individual or group of individuals that, either directly or indirectly, has the power to vote or influence the transaction decisions regarding a specific security or one who has the benefits of ownership of a Security (finance) or property and yet does not nominally own the asset itself. Beneficial Owner/ Company Officers must have importing and financial business knowledge of the company listed in section 1 and the legal authority to make decisions on behalf of the company listed in section 1 with respect to that knowledge. Please note that in most instances the SSN or "Passport Number", "Country of Issuance", "Passport Expiration Date", and "Passport Type", in the absence of an SSN, are optional in this block. **However, if the "I have an SSN, but wish to use a CBP-Assigned Number on all my entry documents" option is selected in Block 1E your "Company Position Title", name, and SSN must be provided in this block.**

These terms and conditions of service constitute a legally binding contract between the "Company" and the "Customer". In the event the Company renders services and issues a document containing Terms and Conditions governing such services, the Terms and Conditions set forth in such other document(s) shall govern those services.

1. Definitions:

- a) "Company" shall mean **FRED HALL & ASSOCIATES, INC.**, its subsidiaries, related companies, agents and/or representatives;
- b) "Customer" shall mean the person for which the Company is rendering service, as well as its principals, agents and/or representatives, including, but not limited to, shippers, importers, exporters, carriers, secured parties, warehousemen, buyers and/or sellers, shipper's agents, insurers and underwriters, break-bulk agents, consignees, etc. It is the responsibility of the Customer to provide notice and copy(s) of these terms and conditions of service to all such agents or representatives;
- c) "Documentation" shall mean all information received directly or indirectly from Customer, whether in paper or electronic form;
- d) "Ocean Transportation Intermediaries" ("OTI") shall include an "ocean freight forwarder" and a "non-vessel operating carrier";
- e) "Third parties" shall include, but not be limited to, the following: "carriers, truckmen, cartmen, lightermen, forwarders, OTI's, customs brokers, agents, warehousemen and others to which the goods are entrusted for transportation, cartage, handling and/or delivery and/or storage or otherwise.

2. Company as agent: The Company acts as the "agent" of the Customer for the purpose of performing duties in connection with the entry and release of goods, post entry services, the securing of export licenses, the filing of export and security documentation on behalf of the Customer and other dealings with Government Agencies: as to all other services, Company acts as an independent contractor.

3. Limitation of Actions:

- a) Unless subject to a specific statute or international convention, all claims against the Company for a potential or actual loss, must be made in writing and received by the Company, within 30 days of the event giving rise to claim; the failure to give the Company timely notice shall be a complete defense to any suit or action commenced by Customer.
- b) All suits against Company must be filed and properly served on Company as follows:
 - (i) For claims arising out of ocean transportation, within one year from the date of the loss;
 - (ii) For claims arising out of air transportation, within 30 days from the date of the loss;
 - (iii) For claims arising out of the preparation and/or submission of an import entry(s), within 60 days from the date of liquidation of the entry(s);
 - (iv) For any and all other claims of any other type, within 90 days from the date of the loss or damage.

4. No Liability for The Selection or Services of Third Parties and/or Routes: Unless services are performed by persons or firms engaged pursuant to express written instructions from the Customer, Company shall use reasonable care in its selection of third parties, or in selecting the means, route and procedure to be followed in the handling, transportation, clearance and delivery of the shipment; advice by the Company that a particular person or firm has been selected to render services with respect to the goods, shall not be construed to mean that the Company warrants or represents that such person or firm will render such services nor does Company assume responsibility or liability for any actions(s) and/or inaction(s) of such third parties and/or its agents, and shall not be liable for any delay or loss of any kind, which occurs while a shipment is in the custody or control of a third party or the agent of a third party; all claims in connection with the Act of a third party shall be brought solely against such party and/or its agents; in connection with any such claim, the Company shall reasonably cooperate with the Customer, which shall be liable for any charges or costs incurred by the Company.

5. Quotations Not Binding: Quotations as to fees, rates of duty, freight charges, insurance premiums or other charges given by the Company to the Customer are for informational purposes only and are subject to change without notice; no quotation shall be binding upon the Company unless the Company in writing agrees to undertake the handling or transportation of the shipment at a specific rate or amount set forth in the quotation and payment arrangements are agreed to between the Company and the Customer.

6. Reliance On Information Furnished:

- a) Customer acknowledges that it is required to review all documents and declarations prepared and/or filed with U.S. Customs & Border Protection, other Government Agency

and/or third parties, and will immediately advise the Company of any errors, discrepancies, incorrect statements, or omissions on any declaration or other submission filed on Customers behalf;

b) In preparing and submitting customs entries, export declarations, applications, security filings, documentation and/or other required data, the Company relies on the correctness of all documentation, whether in written or electronic format, and all information furnished by Customer; Customer shall use reasonable care to ensure the correctness of all such information and shall indemnify and hold the Company harmless from any and all claims asserted and/or liability or losses suffered by reason of the Customer's failure to disclose information or any incorrect, incomplete or false statement by the Customer or its agent, representative or contractor upon which the Company reasonably relied. The Customer agrees that the Customer has an affirmative non-delegable duty to disclose any and all information required to import, export or enter the goods.

7. Declaring Higher Value To Third Parties: Third parties to whom the goods are entrusted may limit liability for loss or damage; the Company will request excess valuation coverage only upon specific written instructions from the Customer, which must agree to pay any charges therefore; in the absence of written instructions or the refusal of the third party to agree to a higher declared value, at Company's discretion, the goods may be tendered to the third party, subject to the terms of the third party's limitations of liability and/or terms and conditions of service.

8. Insurance: Unless requested to do so in writing and confirmed to Customer in writing, Company is under no obligation to procure insurance on Customer's behalf; in all cases, Customer shall pay all premiums and costs in connection with procuring requested insurance.

9. Disclaimers; Limitation of Liability:

a) Except as specifically set forth herein, Company makes no express or implied warranties in connection with its services;

b) In connection with all services performed by the Company, Customer may obtain additional liability coverage, up to the actual or declared value of the shipment or transaction, by requesting such coverage and agreeing to make payment therefor, which request must be confirmed in writing by the Company prior to rendering services for the covered transaction(s).

c) In the absence of additional coverage under (b) above, the Company's liability shall be limited to the following:

(i) where the claim arises from activities other than those relating to customs business, \$500.00 per shipment or transaction, or

(ii) where the claim arises from activities relating to "Customs business," the amount of brokerage fees paid to Company for the entry;

d) In no event shall Company be liable or responsible for consequential, indirect, incidental, statutory or punitive damages, even if it has been put on notice of the possibility of such damages, or for the acts of third parties.

10. Advancing Money: All charges must be paid by Customer in advance unless the Company agrees in writing to extend credit to customer; the granting of credit to a Customer in connection with a particular transaction shall not be considered a waiver of this provision by the Company.

11. Indemnification/Hold Harmless: The Customer agrees to indemnify, defend, and hold the Company harmless from any claims and/or liability, fines, penalties and/or attorneys' fees arising from the importation or exportation of customers merchandise and/or any conduct of the Customer, including but not limited to the inaccuracy of entry, export or security data supplied by Customer or its agent or representative, which violates any Federal, State and/or other laws, and further agrees to indemnify and hold the Company harmless against any and all liability, loss, damages, costs, claims, penalties, fines and/or expenses, including but not limited to reasonable attorney's fees, which the Company may hereafter incur, suffer or be required to pay by reason of such claims; in the event that any claim, suit or proceeding is brought against the Company, it shall give notice in writing to the Customer by mail at its address on file with the Company.

12. C.O.D. or Cash Collect Shipments. Company shall use reasonable care regarding written instructions relating to "Cash/Collect on Deliver (C.O.D.)" shipments, bank drafts, cashier's and/or certified checks, letter(s) of credit and other similar payment documents and/or instructions regarding collection of monies but shall not have liability if the bank or consignee refuses to pay for the shipment.

13. Costs of Collection: In any dispute involving monies owed to Company, the Company shall be entitled to all costs of collection, including reasonable attorney's fees and interest at 21% per annum or the highest rate allowed by law, whichever is less unless a lower amount is agreed to by Company.

14. General Lien and Right To Sell Customer's Property:

- a) Company shall have a general and continuing lien on any and all property of Customer coming into Company's actual or constructive possession or control for monies owed to Company with regard to the shipment on which the lien is claimed, a prior shipment(s) and/or both;
- b) Company shall provide written notice to Customer of its intent to exercise such lien, the exact amount of monies due and owing, as well as any on-going storage or other charges; Customer shall notify all parties having an interest in its shipment(s) of Company's rights and/or the exercise of such lien.
- c) Unless, within thirty days of receiving notice of lien, Customer posts cash or letter of credit at sight, or, if the amount due is in dispute, an acceptable bond equal to 110% of the value of the total amount due, in favor of Company, guaranteeing payment of the monies owed, plus all storage charges accrued or to be accrued, Company shall have the right to sell such shipment(s) at public or private sale or auction and any net proceeds remaining thereafter shall be refunded to Customer.

15. No Duty To Maintain Records For Customer: Customer acknowledges that pursuant to Sections 508 and 509 of the Tariff Act, as amended, (19 USC §1508 and 1509) it has the duty and is solely liable for maintaining all records required under the Customs and/or other Laws and Regulations of the United States; unless otherwise agreed to in writing, the Company shall only keep such records that it is required to maintain by Statute(s) and/or Regulation(s), but not act as a "recordkeeper" or "recordkeeping agent" for Customer.

16. Obtaining Binding Rulings, Filing Protests, etc: Unless requested by Customer in writing and agreed to by Company in writing, Company shall be under no obligation to undertake any pre- or post Customs release action, including, but not limited to, obtaining binding rulings, advising of liquidations, filing of petition(s) and/or protests, etc.

17. Preparation and Issuance of Bills of Lading: Where Company prepares and/or issues a bill of lading, Company shall be under no obligation to specify thereon the number of pieces, packages and/or cartons, etc.; unless specifically requested to do so in writing by Customer or its agent and Customer agrees to pay for same, Company shall rely upon and use the cargo weight supplied by Customer.

18. No Modification or Amendment Unless Written: These terms and conditions of service may only be modified, altered or amended in writing signed by both Customer and Company; any attempt to unilaterally modify, alter or amend same shall be null and void.

19. Compensation of Company: The compensation of the Company for its services shall be included with and is in addition to the rates and charges of all carriers and other agencies selected by the Company to transport and deal with the goods and such compensation shall be exclusive of any brokerage, commissions, dividends, or other revenue received by the Company from carriers, insurers and others in connection with the shipment. On ocean exports, upon request, the Company shall provide a detailed breakout of the components of all charges assessed and a true copy of each pertinent document relating to these charges. In any referral for collection or action against the Customer for monies due the Company, upon recovery by the Company, the Customer shall pay the expenses of collection and/or litigation, including a reasonable attorney fee.

20. Severability: In the event any Paragraph(s) and/or portion(s) hereof is found to be invalid and/or unenforceable, then in such event the remainder hereof shall remain in Full force and effect. Company's decision to waive any provision herein, either by conduct or otherwise, shall not be deemed to be a further or continuing waiver of such provision or to otherwise waive or invalidate any other provision herein.

21. Governing Law; Consent to Jurisdiction and Venue: These terms and conditions of service and the relationship of the parties shall be construed according to the laws of the State of TEXAS without giving consideration to principals of conflict of law.

Customer and Company

- a) irrevocably consent to the jurisdiction of the United States District Court and the State courts of TEXAS;
- b) agree that any action relating to the services performed by Company, shall only be brought in said courts;
- c) consent to the exercise of *in personam* jurisdiction by said courts over it, and
- d) further agree that any action to enforce a judgment may be instituted in any jurisdiction.