



Samuel Shapiro & Company, Inc.
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IRS/SS# ✓	Customs Power of Attorney/ Designation as Export Forwarding Agent and Acknowledgement of Terms and Conditions	✓ CHECK APPROPRIATE BOX:
E-MAIL CONTACTS:		<input type="checkbox"/> Individual
Import:		<input type="checkbox"/> Partnership
Export:		<input type="checkbox"/> Corporation
FDA:		<input type="checkbox"/> Sole Proprietorship
		<input type="checkbox"/> Limited Liability Company

KNOW ALL MEN BY THESE PRESENTS: That, ✓ _____, doing business as a
(full name of individual, partnership, corporation, sole proprietorship, or limited liability company)
✓ _____, under the laws of the State of ✓ _____,
(individual, partnership, corporation, sole proprietorship, or limited liability company)
residing or having a principal place of business at ✓ _____, receiving
(Physical Address)
electronic communication at _____, hereby
(Email Address)
constitutes and appoints Samuel Shapiro & Company, Inc., its officers, employees, successors and/or specifically authorized agents, to act for and on its behalf as a true and lawful
(Grantee's Name)

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, unlading 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, unlading, 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 custom 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, including the waiver of confidentiality requirements to conduct same.

This power of attorney to remain in 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 date 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 hereby acknowledges receipt of Samuel Shapiro & Company, Inc. Terms & Conditions of Service, as may be amended, and agrees to abide by same including the limitation of liability contained therein. A copy may also be found on our website, www.shapiro.com, and is available by request at no charge.

Grantor acknowledges receipt of Samuel Shapiro & Company, Inc., Terms and Conditions of Service governing all transactions between the Parties.
(Grantee's Name)

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.

Sufficiency of any electronic or other signature below shall be construed according to the laws of the State of Maryland.

IN WITNESS WHEREOF, the said ✓ _____ caused these presents to be sealed and signed:
(Full name of company)

Signature: ✓ _____

Printed Name: ✓ _____

Capacity: ✓ _____

Date: ✓ _____

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 "U.S. Customs and Border Protection" 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. Additionally, the Automated Clearing House (ACH) is an electronic payment option that allows importers to demonstrate reasonable care with internal controls on financial transactions of importations into the United States. Please notify your Shapiro contact to ask about ACH direct payment options. (Revised January 2026)

(Revised January 2026)



Individual or Partnership Certification

CITY _____

COUNTY _____

STATE _____

SS:

}

On this _____ day of _____, 20____, personally appeared before me _____
residing at _____, personally
known or sufficiently identified to me, who certifies that _____ (is) (are)
the individuals (s) who executed the foregoing instrument and acknowledge to be free act and deed.

(Notary Public)

Corporate Certification

(To be made by an officer other than the one who executes the power of attorney.)

I, _____, certify that I am _____ of
_____, organized under the laws of the State of
_____ that _____, who signed this power of attorney on
behalf of the donor, is _____ of said corporation; and said power of attorney was
duly signed, and attested for and on behalf of said corporation by authority of its body as the same appears
in a resolution of the Board of Directors passed at a regular meeting held on the _____ day of
_____, 20____, now in my possession or custody. I further certify that the resolution is in accordance
with the articles of incorporation and bylaws of said corporation and was executed in accordance with the
articles of incorporation and bylaws of said corporation and was executed in accordance with the laws of
the State or Country of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said corporation, at the
City of _____ this _____ day of _____, 20____.

(Signature)

(Date)

Terms and Conditions of Service

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 Samuel Shapiro & Company, 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, OTIs, customs brokers, agents, warehousemen and others to which the goods are entrusted for transportation, cartage, handling and/or delivery and/or storage or otherwise".
- (f) "Consulting Services" shall include, but not be limited to, conducting or assisting with audits activities, including but not limited to, compliance assessments, focused assessments, importer self-assessments or other audit or assessment of the Company's compliance with the customs laws and regulations of the United States; conducting seminars or other training or instruction activities; preparation of compliance manuals, desk references or other documentation; and general advice regarding Customs-related activities including but not limited to duty drawback, Free Trade Agreements, the Generalized System of Preferences and other reduced duty programs, recordkeeping, and general compliance programs.
- 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, or for arranging for transportation services, both domestically and internationally, or other logistics services in any capacity other than as a carrier; 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 ninety (90) 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. Customer agrees that compliance assessment or audit activities performed by the Company may not be an event giving rise to a claim for purposes of any transaction.
- (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 (1) year from the date of the loss;
- (ii) For claims arising out of brokering domestic motor carrier transportation, within 90 days from the date of loss.
- (iii) For claims arising out of air transportation, within two (2) years from the date of the loss;
- (iv) For claims arising out of the preparation and/or submission of an import entry(s), within one-hundred and twenty (120) days from the date of liquidation of the entry(s);
- (v) For any and all other claims of any other type, within two (2) years from the date of the loss or damage.

- 4. Scope of Consulting Services.**
- (a) Customer acknowledges that seminars and other training activities are intended to be of a general nature and not to advise on classification, valuation, country of origin, or other specific Customs treatment of any individual product or Customs transaction;
- (b) Any consulting services provided by Company are intended only for use by Customer, and are not intended for dissemination to, for the benefit of, or the use by any other party.
- (c) Compliance assessments, audits, and other consulting services may uncover overpayments or underpayments of duties, taxes, fees, penalties or interest. Unless otherwise specifically agreed to, in writing, by both parties, Company shall not be responsible for (1) the payment or processing of payments of such additional duties, taxes, fees, penalties or interest; (2) the recovery and collection of any overpayment of duties, taxes, fees, penalties or interest; or (3) preparation and submission of documentation claiming preferential duty treatment or drawback.
- (d) Company shall retain all intellectual property rights with respect to any works of authorship developed in connection to the performance of Consulting Services.
- (e) The goal of some compliance assessment, audit and other consulting services and activities is to review past customs transactions for accuracy, and to uncover and correct errors regardless of their source. In order to facilitate complete and open consulting services, Customer agrees to hold Company harmless from any and all errors uncovered during the performance of consulting services, and for activities that may be required to correct those errors, including legal fees.
- 5. 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 action(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.
- 6. 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 for handling and transportation are agreed to between the Company and the Customer.

- 7. 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 Customer's behalf;
- (b) In preparing and submitting customs entries, export declarations, applications, security filings, documentation, delivery orders, and/or other required data related to the importation or exportation of merchandise to the United States and/or a third party, 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 insure 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;
- (c) Customer acknowledges that it is required to provide verified weights obtained on calibrated, certified equipment of all cargo that is to be tendered to steamship lines and represents that Company is entitled to rely on the accuracy of such weights and to counter-sign or endorse it as agent of Customer in order to provide the certified weight to the steamship lines. The Customer agrees that it shall indemnify and hold the Company harmless from any and all claims, losses, penalties or other costs resulting from any incorrect or questionable statements of the weight provided by the Customer or its agent or contractor on which the Company relies.
- (d) Customer acknowledges that it is required to advise Company in advance of its intention to tender hazardous material goods and that it will otherwise comply with all federal and international hazardous material regulations.
- (e) Customer acknowledges that, the performance of consulting services may require access, by the Company, to the Customer's records, including but not limited to applicable purchasing agreements, purchase orders, sales contracts and receipts, manufacturing and receiving records, payment documentation, and accounting ledgers, and that Customer has an affirmative duty to provide Company with access to required records.
- 8. 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 therefor; 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.

- 9. 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.
- 10. Disclaimers; Limitation of Liability.**
- (a) **Except as specifically set forth herein, Company makes no express or implied warranties in connection with its services;**
- (b) **Subject to (c) and (d) below, Customer agrees that in connection with any and all services performed by the Company, the Company shall only be liable for its negligent acts, which are the direct and proximate cause of any injury to Customer, including loss or damage to Customer's goods, and the Company shall in no event be liable for the acts of third parties.;**
- (c) **Customer may obtain insurance coverage for cargo loss or damage, 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).**
- (d) **In all events, the Company's liability shall be limited to the following:**
- (i) **where the claim arises from activities other than those relating to "customs business," \$50.00 per shipment or transaction, or**
- (ii) **where the claim arises from activities relating to "customs business," \$50.00 per entry or the amount of brokerage fees paid to Company for the entry, whichever is less;**
- (e) **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 acts of third parties.**
- (f) **With respect to domestic transportation, Company shall not be liable for a motor carrier's failure to maintain insurance or for the accuracy of any documentation furnished by a motor carrier to Company or Customer evidencing said coverage.**
- (g) **Access Control. Customer is solely responsible for access to and use of Services and any Company-provided tools and technology, and any data maintained on the Company automated systems by any person through Customer's information technology infrastructure or any other means controlled by Customer, with or without Customer's knowledge or authorization. Customer shall employ security procedures and safeguards necessary to protect against any unauthorized access to or use of the Services and any data contained within the systems. Company may rely, without independent verification and without liability, on information, instructions, or materials provided or purported to be provided by or on behalf of Customer. Customer shall indemnify, defend, and hold Company harmless from and against any claim, lawsuit, proceeding, investigation, discovery demand, loss, damage, settlement, judgment, and expenses (including reasonable attorneys' fees) caused by such access or use.**

- 11. 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.
- 12. 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 Customer's 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, penalties, fines or expenses; 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. Such indemnification and hold harmless shall include all claims and costs arising directly or indirectly as a result of actions the Company is required to take pursuant to customs regulations to report to CBP when the Company separates from or cancels representation of a Customer as a result of determining, in the Company's judgment, that the Customer is intentionally attempting to use the Company to defraud the U.S. Government or commit any criminal act against the U.S. Government.

- 13. 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.
- 14. 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 15% per annum or the highest rate allowed by law, whichever is less, unless a lower amount is agreed to by Company.

- 15. General Lien and Right To Sell Customer's Property.**
- (a) Company shall have a continuing lien on any and all property and documents relating thereto to Customer coming into Company's actual or constructive possession, custody or control, or enroute, which lien shall survive delivery, for all charges, expenses or advances owed to Company with regard to the shipment on which the lien is claimed, a prior shipment(s) and/or both. Customs duties, transportation charges, and related payments advanced by the Company shall be deemed paid in trust on behalf of the Customer and treated as pass through payments made on behalf of the Customer for which the Company is acting as a mere conduit.;
- (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.
- 16. 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.

- 17. 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.
- 18. No Duty To Provide Licensing Authority.** Unless requested by Customer in writing and agreed to by the Company in writing, Company shall not be responsible for determining licensing authority or obtaining any license or other authority pertaining to the export from, or import into, the United States.
- 19. No Duty To Serve as a Party to the Transaction.** Unless requested by the Customer in writing and agreed to by an officer of the Company in writing, Company shall not be construed as a party to the Transaction including but not limited to manufacturer, seller, buyer, importer, importer of record, exporter, with any attendant obligations or responsibilities pertaining to the export from or import of merchandise into the United States or transactions in connection therewith.
- 20. Preparation and Issuance of Bills of Lading.** Where Company prepares and/or issues a bill of lading, Customer or its agent shall supply to Company the marks necessary to identify the goods, the number of packages, the quantity, weight, and apparent condition of the goods. 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 on any bill of lading or shipping document the information supplied by Customer.

- 21. 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.
- 22. 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.

- 23. Force Majeure.** Company shall not be liable for losses, damages, delays, wrongful or missed deliveries or nonperformance, in whole or in part, of its responsibilities under the Agreement, resulting from circumstances beyond the control of either Company or its sub-contractors, including but not limited to: (i) acts of God, including flood, earthquake, tornado, storm, hurricane, power failure, epidemic or other severe health crisis, or other natural disaster; (ii) war, hijacking, robbery, theft or terrorist activities; (iii) incidents or deteriorations to means of transportation, (iv) embargoes, (v) civil commotions or riots, (vi) defects, nature or inherent vice of the goods; (vii) acts, breaches of contract or omissions by Customer, Shipper, Consignee or anyone else who may have an interest in the shipment, (viii) acts by any government or any agency or subdivision thereof, including denial or cancellation of any import/export or other necessary license; or authorization, or sanctions imposed on any party involved in the transaction, or (ix) strikes, lockouts or other labor conflicts. In such event, Company reserves the right to amend any tariff or negotiated freight or logistics rates, on one day's notice, as necessary to provide the requested service.

- 24. 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.

- 25. 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 Maryland 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 Maryland; however, exclusive venue for any action or proceeding against Company shall be in Baltimore, Maryland unless Company agrees in writing to a different venue.
- (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.

Confirmation of receipt and awareness of Samuel Shapiro & Company, Inc Terms and Conditions of Service.

Please initial here: _____

Print Name: _____