

2015 Instructions for Execution of the Fillable Customs Power of Attorney


The 2015 Instructions for Execution of the Fillable Customs Power of Attorney provide a comprehensive guideline for your use. It is intended to serve as a roadmap for the proper execution of a valid Customs Power of Attorney. The blank form and the following instructions supersede and replace any earlier instructions and blanks which may have been previously provided. If you are not already familiar with this process, it is strongly recommended that you read the remainder of this section as it contains useful background information for general knowledge.

I. How to use the CPoA Fill-able Form

- You must have at least Adobe Acrobat Reader 7.0 (or later) installed on your computer to view, complete and print the KNUS fillable form.
- Click on the form **Customs Power of Attorney** on the Kuehne + Nagel Inc. website; http://www.kn-portal.com/locations/north_america/ united_states/. Adobe Acrobat Reader should launch automatically and the form display within the browser window.
- If Adobe Acrobat Reader does not launch and you are asked for what type of application to open the file with, [download a free copy of the latest Adobe Acrobat Reader from the Adobe web site](#).

Note: Acrobat Reader does not allow you to save what you key into the form.

II. How to Complete a Fill-able Form

1. Use either the hand tool in the Adobe Acrobat window or the scroll bar on the right side of the Internet browser to move the form around your window.
2. To enter text in a form field locate the mouse pointer over the field, click and enter the text.
3. Once you have entered text in a field, press TAB to accept text entered and go to the next field.
4. Press SHIFT+TAB to accept text entered and go to the previous field.
5. RETURN takes you down another line in a multi-line field.
6. When in a check box click the space bar to put in or take out a check mark.
7. Be sure to fill out the form completely before you print it.
8. After completing the fillable form you must print and have the duly authorized grantor sign the form. All signatures must be hand-written and should be **in blue ink**. Only the completed and signed form should be submitted for pre-validation.
9. To print the completed form, click the "PRINT" icon found on the top left of the fillable form or the  icon on the Adobe Acrobat tool bar. **Ensure** "CHOOSE PAPER SOURCE BY PDF PAGE SIZE" or "AUTO ROTATE AND CENTER" is checked off for proper page orientation in the PRINT box. If you click the "PRINT" icon on the browser tool bar, you will get a copy of the form embedded in the web page.
10. If you want to save a completed "fillable" form, [you will need to acquire an Adobe Acrobat product](#) with advanced features.

III. General Information

A. What is a Customs Power of Attorney?

A Customs Power of Attorney is a legal instrument by which a principal (importer) grants certain powers and authority in favor of an agent (customs broker). Essentially, the Customs Power of Attorney authorizes Kuehne + Nagel Inc. to act on behalf of its clients in conducting their customs business. That includes those activities involving transactions with Customs concerning the entry and admissibility of merchandise, its classification and valuation, and the payment of duties, taxes or other charges collected by Customs.

B. When is a Customs Power of Attorney needed from the shipper?

Under the terms of sale Delivered Duty Paid (DDP), the seller of the merchandise bears title and risk for the merchandise until delivered, customs cleared and duty paid. That means that the seller is responsible for all costs incurred (including customs clearance and duty) up to the time that the goods are delivered to the buyer. Only the owner or purchaser of imported merchandise has the right to declare and make entry of those goods. The term "owner" is defined as a party with a demonstrable financial interest in the imported merchandise. Therefore, under DDP terms, since the seller retains ownership and risk for the goods at the time of entry, it will have the right to declare and enter the goods as importer of record.

C. What is the step-by-step process?

1. Once it is determined that a customs power of attorney (FPoA) is required from the seller, it is important that this process is completed **before** cargo is shipped to the United States. That will avoid unnecessary and often costly delays when the cargo arrives at the port of entry.
Direct the customer to the fillable form (control number **KNU005 e-POA/BALZC 11/14**) and these instructions at http://www.kn-portal.com/locations/north_america/united_states/.
2. For sellers of "DDP" merchandise who are not resident in the U.S. have the completed and signed form (FPoA) sent via facsimile to 001-410-412-7326 or scanned eMail image file attachment to fpoa.prevalidation@kuehne-nagel.com. When sending a faxcopy a cover page that identifies the K+N employee and branch location representing the customer must always be provided. Cover information for Bal ZC-I's reply should also include the K+N contact's department code, telephone/telefax numbers, and e-mail address.
3. If on review of the faxcopy or scanned FPoA Bal ZC-I believes that the original can be validated on receipt, then a pre-validation notice will be sent by e-mail instructing for the transmittal of the original FPoA by overnight courier. If the faxcopy or scanned copy reveals that corrections are necessary, then a message will be sent to the sender with advice for that purpose.
4. The original FPoA must be sent by overnight courier directly to the attention of Bal ZC-I at K+N Baltimore. Once the original FPoA has been received and validated, it will be added to the current list of valid FPoA's, which can be accessed through the KNUS Intranet site. An official validation notice will be sent to the KNUS office designated for managing the customer's customs business with a copy to the K+N contact at the origin office.
5. **All U.S. resident or domestic powers of attorney are to be sent directly to the local KNUS branch that will handle the business.**
6. PoA's with amendments, strike-outs, white-outs, erasures, lined out terms, modifications, or changes of any kind will not be accepted for the purposes of transacting the customs business of a client without the express prior approval of Bal ZC-I.

D. Additional Required Information

The following information is required in addition to the PoA:

1. The U.S. ports of entry for which the client will require KNUS customs brokerage services. If the client will be shipping to multiple destinations, it is necessary that a single KNUS branch/department/contact is designated to coordinate the business at our end. That is not done by Bal ZC-I. The designation of a single KNUS branch/department/contact will allow KNUS to provide a satisfactory level of service.
2. It is very important that any previous experience the prospective FPoA client has had as importer of record in the United States is reported to Bal ZC-I. If they have previously acted as Importer of Record, then we will need their importer identification number.
3. We must know if the client already has a continuous customs bond.
4. We must know if the client has any binding rulings issued by the U.S. Customs and Border Protection (CBP).

E. Customs Bonds

In general, a customs bond is required for entry of imported merchandise into the United States. A customs bond acts as security for compliance with U.S. law and payment of duties, taxes, and/or fees due the U.S. government by reason of importation. For entry purposes, there are two types of customs bonds, a “single transaction” bond (STB), and a “continuous term” bond (CTB). A single transaction bond will apply to only one customs entry. A continuous bond is self-renewing, billed annually and may be applied to all customs entries filed by the principal during the term of the bond. Information and pricing for customs bonds should be requested from the KNUS customs brokerage manager designated to coordinate the customer’s customs business. This service is not arranged through Bal ZC-I.

IV. Step-by-step Instructions

A. Principal Types

Before going forward, it is important to know how the principal granting the PoA has organized its business. In general there are four principal types in the U.S. Select the one most akin to the form used where the principal is registered:

Individual – A person.

Partnership – A business owned by two or more parties personally at risk for the company’s debts.

Corporation – A business owned by shareholders whose risk is limited to their investment.

Sole Proprietorship – A business owned by an individual.

Limited Liability Company – **For U.S. resident companies only!** (An entity obtaining some characteristics of both a corporation and a partnership and managed by its members, managers or officers.)

For identification purposes, it is recommended that the person granting the Customs Power of Attorney check mark “✓” the appropriate principal type box in the upper center of the form.

B. Completing the form:

1. Enter the principal’s full legal name in the first blank space labeled “**(Full name of individual, partnership, corporation, sole proprietorship, or limited liability company) (Identify)**”. Unless a trade name will also be used, this name must match exactly the name to be shown on commercial invoices and the principal’s customs bond.

Individuals – The person’s full (first and last) name should be shown.

Corporations – Enter the full legal name of the corporation as appears on its articles of incorporation. If the corporation is doing business under a different trade name (d/b/a), then both the full legal name and d/b/a name should be shown (e.g., XYZ Limited d/b/a ABC Company).

Partnership – Enter the full name of each partner. In the case of a limited partnership, only the name(s) of the general partner(s) authorized to act on behalf of the partnership need(s) to be shown.

Sole Proprietorship – Enter the full name of the individual proprietor followed by the business name (e.g., John Doe d/b/a XYZ Enterprises).

Joint Ventures should follow the instructions specified for *Partnerships*.

2. In the blank space labeled “**(Individual, partnership, corporation, sole proprietorship, or limited liability company)**” insert the appropriate principal type or dba entity name. For partnerships, the full name of the partnership should be entered.

3. Enter the country or state name in which the company is chartered, incorporated, or otherwise established in the blank space following the words, **“under the laws of the State of...”**
4. Enter the **complete street address** including: street number, street name, city/town, county/state/province, country **and** postal code of the company headquarters, or other location (where all official government correspondence will be sent), on the blank line following the words, **“residing or having a principal place of business at...”** For individuals, the complete address of the person’s principal residence should be shown. This is a multi-line wrap around text box that allows you to enter two complete lines of text.
5. For corporations and limited liability companies, enter the official company name again on the blank line following the words, **“IN WITNESS WHEREOF, the said...”** For partnerships, enter either the names of each of the general partners or the partnership name, if registered to do business under that name with the State/Country. For individuals and sole proprietorships, enter the name of the person granting the Power of Attorney.
6. Have the Power of Attorney signed by a **duly authorized** grantor on the blank line following the words **“caused these presents to be sealed and signed: (Signature)...”** **The signature should be made with a blue ink pen. The Signature blocks are not fillable by keyboard entry. Electronic and stamped signatures are presently not being accepted.**

Individual – must be signed by the individual.

Partnership – must be signed by one of the general partners. If the principal is a limited partnership (LP), the Power of Attorney must be signed by a general partner authorized to bind the partnership unless the partnership agreement states otherwise, in which case a copy of the partnership agreement must be provided with the power of attorney. If the principal is a limited liability partnership (LLP), then the power of attorney must be signed by a partner.

Corporation – must be signed by a duly authorized company official. The president, vice president, secretary or treasurer of the corporation is assumed to have this authority; any other person signing for a corporation must be authorized to do so by resolution of its governing body and the corporate certification completed.

Sole Proprietorship – must be signed by the owner.

7. Enter the capacity/title of the grantor and the date of execution on the blank line following the signature.
8. **ON THE RIGHT SIDE OF THE FORM.** For individuals and sole proprietorships, the “Individual or Partnership Certification” is optional provided that a copy of the grantor’s government issued photo identification is furnished with the customs power of attorney. Otherwise, the certification must be completed by a person authorized by local government or civil authority to attest to the authenticity of signatures.
9. The section titled **“CERTIFICATION (FOR NON-RESIDENT ENTITIES ONLY)”** **is required for all nonresident companies** and must be completed by a company official **other** than the one who granted the Customs Power of Attorney by signing on the left hand side.
10. The individual making the non-resident certification should enter his/her job title or capacity in the first blank space labeled **“(Title)”**; enter the full company name in the blank space labeled **“(Company Name)”**; enter the name of the company official who granted the customs power of attorney in the blank space labeled

“(Grantor’s Name)”; then enter the date that the customs power of attorney was signed in the space labeled **“(DD/MM/YY)”**.

11. Enter the name of the company official who granted the customs power of attorney again in the blank space labeled **“(Grantor’s Name)”**; enter the job title of the company official who granted the Customs Power of Attorney in the blank space labeled **“(Grantor’s Title)”**; enter the full company name again in the blank space labeled **“(Principal’s Name)”**; then enter the country or jurisdiction in which the company is legally registered in the blank space labeled **“(Country/Jurisdiction)”**.
12. The individual making the certification must sign his/her name and date in the spaces provided following the words **“(Signature) and (Date)”** **The signature should be made using a blue ink pen.**
13. The individual making the certification must enter his/her name and job title or capacity in the spaces provided following the words **“(Print Name). (Title of Certifier)”**

C. Once the Form Has Been Completed

1. Foreign Powers of Attorney

Once completed, please send a copy of the form to the attention of “Bal ZC-I” by fax to **011-410-412-7326** or scan the completed FPoA and attach as an image file for eMail to fpoa.prevalidation@kuehne-nagel.com. The faxcopy or scanned copy will be reviewed for “pre-validation”. Either a notice of pre-validation or correction advice will be provided via e-mail. Once a notice of “pre-validation” has been provided, the original signed form must be sent to the attention of “Bal ZC-I” at the following address:

Kuehne + Nagel Inc.
810 Landmark Drive
Suites 225
Glen Burnie, MD 21061

2. U.S. Resident/Domestic Powers of Attorney

Once completed, printed and signed please send the original form to the attention of the customs brokerage manager at the KNUS local office that will be controlling the business.

It is recommended that the sender keep a copy of the completed and signed Customs Power of Attorney for their records.