

World Exchange, Inc.

Dear Client:

There are a few documents that our office needs in order to set up new clients in our own files and to establish their identity with Customs. Each of these documents must be received from each importer for whom we clear shipments. We have listed each of these documents below:

- Power of Attorney and Terms & Conditions
 - According to 19 CFR § 141.46, all brokers must have a valid Power of Attorney on file for each importer with whom they do business. This document gives us the legal authority to transact Customs business on your behalf. The form needs to be completed and signed by an officer of the corporation, and it must list World Exchange as the grantee.
 - There is a blank Power of Attorney form with Terms and Conditions, as well as instructions on how to complete them, attached to this letter.

- Proof of Identity
 - Due to recent concerns about corporate identity theft, and in accordance with Public Law 104-134, we are asking all importers to provide us with proof of their taxpayer identification number. For individuals, we will accept a copy of the social security card. For companies, we need a form/letter *prepared and issued by the IRS* which references the importer's EIN, company name, and address.
 - There is a list of acceptable forms attached to this letter. The list is based on the forms which Customs will accept as proof of identity.
 - In case you do not have, or cannot locate, an appropriate form, we have attached an instruction sheet which gives you an easy way to obtain the correct form.

If you have any questions about any of these requirements, you may contact our office at 310-670-5800. We appreciate your assistance in complying with Customs regulations, and we look forward to working with you.

Regards,

Frank Gomez
World Exchange, Inc.

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CHB # 15326

FMC # 4134

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LIST OF ACCEPTABLE FORMS FOR PROOF OF IRS NUMBERS

Note that Customs has emphatically stated that they will only accept IRS forms which were *created by the IRS* (rather than forms which were submitted by the importer to the IRS) as proof of a federal taxpayer identification number.

List of Acceptable Forms:

- Form 147C: Verification of EIN
- SS4 Letter
 - Must be copy received from IRS, not the application form which was sent by importer to the IRS
 - May take the form of a "Tele-Tin" or "Fax-Tin" form.
- Form 8109/8109C: Quarterly Tax Deposit Coupons (preprinted by IRS)
- Any fax verification form from the IRS

The following documents are *not* acceptable:

- Federal Income Tax Returns
- SS4 Application
- W-9
- All State Forms

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Instructions on How to Obtain an IRS Verification Document

These instructions are meant to assist you if you do not have, or cannot find, a copy of an IRS form/letter which references your IRS/EIN number as well as the corporate name and address associated with it. If you follow these simple steps, you should be able to get an acceptable form within 5-10 minutes.

- An *officer of the corporation* should call the IRS at 1-800-829-0115.
 - Press "1" for English
 - Choose Option 2 at the prompt
- Enter your EIN/IRS number on the telephone keypad.
- From there, you will be transferred to an IRS representative.
 - The IRS representative will ask you some basic privacy information (e.g. legal name of the company, complete address, type of organization – i.e. partnership, corporation, LLC, etc.)
- Once you've proven your identity by answering these basic questions, tell the IRS representative that you would like them to fax you a Letter 147C, which simply verifies, in writing, your IRS number.
 - The IRS will fax you a copy of the Letter 147C while you are on the phone with them.
 - The original Letter 147C will be mailed to you.