

CUSTOMER APPLICATION FOR OPEN ACCOUNT DEPOT

Customer Information Name:___ ______ A/P Contact: Address: A/P Contact Email: City, State, Zip:______ Telephone:_____ Bank Name: Bank Reference

Account #: Address: Contact: City, State, Zip: Telephone: Credit References Name: Name: Address: Address: City, State, Zip: City, State, Zip: Name: Name: Address: Address: City, State, Zip: City, State, Zip: Application and Agreement for Open Account If sales tax exemption forms are not completed and returned with signed credit application, sales tax will be charged according to the attached state tax schedule. Customer hereby applies for credit on open account with Boasso America Corporation. I understand and agree that if this application is accepted and an open account is issued, all invoices issued by Boasso America Corporation to Customer are due within 30 days of the invoice date. Customer also agrees that in the event any collection efforts or legal proceedings are instituted on this account, Customer will be responsible for payment of all reasonable expenses incurred in collection of the claim, including reasonable attorney's fees and court costs. Late or delinquent payments shall be subject to an interest charge of 1 1/2 % per month from due date until paid. I hereby authorize to execute this application on behalf of customer: Customer Name____ By____ Title____ EIN #____ Date _____

UNIFORM SALES & USE TAX CERTIFICATE - MULTIJURISDICTION

The below listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued	to Seller		
Addres	55		
Addres	y that: of Firm (Buyer)	Who Retal Manu Seller Lesso	ler ufacturer • (California) or (see notes on pages 2-4)
the nor	ses are for wholesale, resale, Ingredients or co mal course of business. We are in the business	es within which your fir emponents of a new pr s of wholesaling, retailing	r (Specify) m would deliver purchases to us and that any sucl oduct or service to be resold, leased, or rented in ag, manufacturing, leasing (renting) the following:
Descrip	tion of Business:		
Genera	l description of tangible property or taxable ser	vices to be purchased f	rom the seller:
State AL 1	State Registration, Seller's Permit, or I	D State MO 16	State Registration, Seller's Permit, or ID
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•	Autho	rized Signature:	
			(Owner, Partner or Corporate Officer)
			•
	pate.		Page 1 of 4

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obligated to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller falling to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

- 1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
- 2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number as required by Arizona Revised Statutes 42-5022, Burden of proving sales not at retail.
- 3. California: A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
- B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
 - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
 - D. A valid resale certificate is effective until the issuer revokes the certificate.
- 4. The state of Colorado, Hawali, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
- Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State 12-410(5) and 12-411 (14) and a regulations and administrative pronouncements pertaining to resale certificates.
- District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate
 unless it contains the purchaser's D.C. sales and use tax registration number.
- 7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1039
- 8. Georgia: The purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

- 9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported good certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
- 10. Use of this certificate in Illinois is subject to the provisions of 86 |||. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent ease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be update periodically, and no less frequently than every three years.

- 11. Kentucky:1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
 - 2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139,270 (Good Faith).
 - 3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
- 12. Maine does not have an exemption on sales of property for subsequent lease or rental.
- 13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
- 14. Michigan: Effective for a period of three years unless a lesser period is mutually agreed and to and stated on this certificate. Cover all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
- 15. Minnesota: A, Does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - B. Allows an exemption for items used only once during production and not used again.
- 16. Missouri: A. Purchasers who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
 - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
- 17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
- 18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
 - a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
- c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.

- 19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
- 20. Ohio:

 A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
 - B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
- 21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
 - A. Sales tax permit information may consist of:
 - (i) A copy of the purchaser's sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - (i) Sales tax permit number; and
 - (II) The name and address of the purchaser:
 - B. A statement that the purchaser is engaged in the business of reselling the articles purchased;
 - C. A statement that the articles purchased are purchased for resale;
 - D. The signature of the purchaser or a person authorized to legally bind the purchaser; and
 - E. Certification on the face of the invoice, bill or sales slip or separate letter that said purchaser is engaged in reselling the articles purchased.

Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.

- 22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code 32.3.
- 23. Rhode Island allows this certificate to be used to claim a resale exemption only when the Item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
- 24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
 - (1) The service is purchased for or on behalf of a current customer;
 - (2) The purchaser of the service does not use the service in any manner; and
 - (3) The service is delivered or resold to the customer without any alteration or change,
- 25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
- 26. Washington:
- A. Blanket resale certificates must be renewed at intervals not to exceed four years;
- B. This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale".
- C. Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other ponalties imposed by law.
- 27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

STATE OF LOUISIANA DEPARTMENT OF REVENUE AND TAXATION BLANKET CERTIFICATE OF EXEMPTION APPLYING TO SHIPS AND VESSELS OPERATING SOLELY IN FOREIGN OR INTERSTATE COASTWISE COMMERCE UNDER THE LOUISIANA GENERAL SALES TAX ACT R.S. 47:305.1

Date	
tifies that the (1) material and supplies and/or (2) laundry services—and/or (3) repair services listed on the attached or involces were purchased by the undersigned owner of the ship or vessel.	
(Name of Vessel)	
from	
(Home Port of Vassel)	
,	Name
	Address
(City, State, Zip)	
use or consumption solely in the operation of said vessel in foreign or interstate coastwise commerce. It is furthe that this ship or vessel is currently engaged exclusively in foreign or interstate coastwise commerce in the tation of goods or persons from points in one state to points in another state or from points in a state or from points in a state or from points in another state or from points in a state o	certified that to transportation of foreign nation of
Signature	Name
	Address

Commerce from a point in Louisiana to an offshore area is in the sales tax regulations specifically excluded from the definition of Interstate commerce. Activity of this type or any other intrastate activity in Louisiana or in any other state during the calendar month prior to a transaction will invalidate the vessel's eligibility for this exemption. Misuse of this certificate by either the seller or the purchaser will subject either party to all penalties provided by law.

- W-9

(Rev. November 2017) Department of the Treasury Internal Revenue Gervice

Request for Taxpayer Identification Number and Certification

Go to www.lrs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

	 Name (as shown on your income tax return). Name is required on this line; do 	not leave this line blank,					V-11.			
	Boasso America Corporation									
	2 Business name/disregarded entity name, if different from above	COLOMIC HAN								
	DBA Guif States Intermodal									
Print or type. Specific instructions on page 3.	Check appropriate box for federal tax classification of the person whose name following seven boxes.	4 Exemptions (andes apply only to certain antities, not individuals; see instructions on page 3):								
	☐ Individual/sole proprietor or ☐ C Corporation ☐ B Corporation single-member LLC	estate								
t of t	Limited liability company. Enter the tax classification (C=C corporation, S=	, ,		(***************************************				
Print or type.	Note: Check the appropriate box in the line above for the tax classification LLC if the LLC is classified as a single-member LLC that is disregarded from another LLC that is not disregarded from the owner for U.S. federal tax puts classified from the owner should check the appropriate box for the tax.	Exemption from FATCA reporting code (if any) Exempt								
75	Offier (see Instructions) ►				(Applies to sessions maintained outside the U.B.)					
	6 Address (number, street, and apt. or suite no.) See instructions.	Re	Requester's name and address (oplional)							
\$	100 Intermodal Drive									
	6 City, slate, and ZiP code									
	Chalmette, LA 70043 · 7 Ust account number(s) here (optional)					V-1				
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Par	Taxpayer Identification Number (TIN)									
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	penalties of perjury, I certify that: number shown on this form is my correct taxpayer identification numb									
2, Lam Serv	not subject to backup withholding because: (a) I am exempt from back fice (IRS) that I am subject to backup withholding as a result of a failure anger subject to backup withholding; and	kup withholding, or thi the	ave not	been no	stifled by	the in	ternal Re	venue that i	e am	
	a U.S. offizen or other U.S. person (defined below); and									
4. The	FATCA code(s) entered on this form (If any) indicating that I am exempt	t from FATCA reporting is	a correc	t.						
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Here	U.S. person - Config.	Date		3/13	1/18					
	neral Instructions references are to the Internal Revenue Code unless otherwise	 Form 1099-DIV (divide funds) 		_						
noted.		 Form 1098-MISC (various types of income, prizes, awards, or gross proceeds) 								
refated	Future developments. For the lateat information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.									
• Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant party network transactions)										
	vidual or entity (Form W-9 requester) who is required to file an ation return with the IRS must obtain your correct taxpayer	• Form 1096 (home mortgage interest), 1098-E (student loan Interest), 1098-T (tuition)								
identific	pation number (TIN) which may be your social security number	• Form 1009-C (cancele								
	individual taxpayer identification number (ITIN), adoption er identification number (ATIN), or employer identification number	Form 1099-A (acquisit)						•		
(EIN), to	o report on an information return the amount paid to you, or other t reportable on an information return. Examples of information	Use Form W-9 only if allen), to provide your co	orrect T	IN.						
	Include, but are not limited to, the following, 1099-INT (interest earned or paid)	If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,								

lator.



Remit Checks in US Currency to:

Boasso America Corporation 6856 Paysphere Circle Chicago, IL 60674 U.S.A.

EFT (ACH) Information for US Currency

Bank of America 135 S. LaSallo Street Chicago, IL 60603 U.S.A

Account Name: Boasso America Corporation

Routing No.: 071000039 Account No.: 5800689787

Wire Information for US Currency

Bank of America, N.A. 100 West 33rd Street New York, NY 10001

U.S.A.

Account Name: Boasso America Corporation

Routing No.: 026009593 Account No.: 5800689787
SWIFT CODE: BOFAUS3N

To ensure timely posting of payments received, please forward all EFT remittance to your financial institution for processing. If you are unable to send the remittance with your payment, you may forward the information by fax or email.

Fax to: Gwen Little at 504-277-0113

Email to: Remittance@boassoglobal.com

A Quality Distribution, Inc. Company 100 Intermodal Drive Chalmette, LA 70043

Tel: (504)279-8544 Fax: (504)277-0113 www.boassoamerica.com AGENCY CUSTOMER ID: CN102368646

LOC#: Dalias



ADDITIONAL REMARKS SCHEDULE

Page 2 of 2

AGENCY		NAMED INSURED	
Marsh USA, Inc.		Boasso America Corporation	
POLICY NUMBER	, , , , , , , , , , , , , , , , , , , ,	See attached listing of named insureds	
1 And Hadita Cit		100 Intermodal Drive Chalmatte, LA 70043	
		Challabilet FV 10040	
CARRIER	NAIC CODE		
		EFFECTIVE DATE:	
A DOUTIONAL DEMANDES			

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM, FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

Named insureds includes; Boasso America Corporation BWR Really, LLC W.S.R Realty, LLC W.J.B Realty, LLC Gulf States: Marine Terminal **Gulf States Intermodal** Beasso international BoaAm Tilt Tank, LLC Boasso Louisville, LLC

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THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER, THIS CERTIFICATE HOLDER, THIS CERTIFICATE OR INSURANCE ODES NOT CONSTITUTE A CONTRACT ENTOYED BY THE POLICIES HELDER THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THIS CERTIFICATE HOLDER. IMPORTANT If the certificate holder is an ADDITIONAL INSURED, the pagetypes must have ADDITIONAL INSURED provisions or the endorsed of SURROCATIVE AND INSURED CONTRACT INSURED Provisions or the endorsed of SURROCATION IS WANTED, excluded to the terms and certainties of the policy, certain policies may require an endorsement. A statement on a control of the policy, certain policies may require an endorsement. A statement on the policy of the provisions of the policy, certain policies may require an endorsement. A statement on the policy of the provisions of the policy, certain policies may require an endorsement. A statement on the policy of the provisions of the policy, certain policies may require an endorsement. A statement on the policy of the provisions of the policy of the polic	ACORD	CERT	IFICATE OF LIA	BIL	ITY INS	SURAN	CE	100	= {MM/DD/YYYY) 2/2018
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1200 New Jersey Ave., S.E. Washington, DO 20530 November 1, 2017 In reply refer to: USDOT Number: 311230

MC Number: MC208229

ANTHONY MORSOVILLO
PRESIDENT
BOASSO AMERICA CORPORATION
GULP STATES INTERMODAL
100 INTERMODAL DRIVE
CHALMETTE, LA 70043

HAZARDOUS MARKRIALS SAFERY DERMIT HM Safety Fermit ID: US-311230-1A-HMSP Missotive Date: November 1, 2017

Dear ANTHONY MORSOYTALD:

The Baxardous Materials Safety Permit (HMSP) is verification of the motor carrier's permission to engage in the transportation of hazardous materials listed in 49 CFR 385,403 by motor vehicle in interstate, intrastate, or foreign commerce:

This NMSF will be effective beginning November 1, 2027 and remain effective through October 31, 2019 if your company maintains compliance with the requirements pertaining to the safe and secure movement of hazardous materials for the protection of the public (49 CFR 385 and other applicable Wederal Motor Carrier Safety Regulations and Bazardous Material Regulations). Failure to maintain compliance will constitute sufficient grounds for suspension or revocation of this

Willful and persistent noncompliance with applicable safety fitness regulations as evidenced by a Department of Transportation safety fitness rating less than "Satisfactory" or by other indicators, could result in a proceeding requiring the holder of this permit to show cause as to why this authority should not be suspended or revoked.

For quantions regarding this document you may contact the FMCSA Hazardous Materials Division at 202-066-6121.

Sincerely,

Joseph V. DeLorenzo Director, Office of Enforcement and Compliance