

**NOTICE FOR BIDS
TOWN OF WOODBRIDGE**

Sodium Chloride (Bid #2008-09)

Bid Opening Date and Time: Tuesday, October 23, 2007, 10:30AM.

Location: Woodbridge Town Hall, 11 Meetinghouse Lane, Woodbridge, CT 06525

Bid forms and specifications may be obtained from the Finance Department, Town Hall, 11 Meetinghouse Lane, Woodbridge, CT 06525 between 8:30-4:00, Monday-Friday or on our website at www.woodbridgect.org

Return all sealed bids to the Finance Director's Office no later than **Tuesday, October 23, 2007, at 10:30AM. Bids submitted after this date and time will not be accepted.** Refer to section #2 in the bid document entitled "Bid Forms & Submission Instructions" for more information.

The First Selectman or her/his designee may reject any and all bids if, in her/his opinion, it is in the best interest of the Town to do so. Minority/women-owned businesses are encouraged to submit a bid.

INSTRUCTIONS TO BIDDERS

All bidders shall observe the following instructions and specifications:

1. PROPOSAL COMPLIANCE

Bids shall be submitted on the enclosed forms. Incomplete forms may be cause for disqualification of the bid. Bids must be signed by the authorized representative/officer/agent of the bidder.

The Town of Woodbridge shall be the sole judge as to whether any bid complies with these specifications, and such a decision shall be final and conclusive. Bidders shall state any exceptions taken to the bid specifications.

2. BID RETURN ENVELOPE

All bids shall be submitted in sealed, opaque envelopes clearly labeled with the name of the bidder, his address, and the words "BID DOCUMENTS". Please clearly mark your envelope with the bid title and opening date to prevent opening of a sealed bid prior to the opening date. Proposals submitted in unmarked envelopes which are opened by the Town in its normal course of business will not be accepted. If time permits, the proposals will be returned to the bidder informing them that the proposal may be resubmitted in a sealed envelope properly marked as indicated above. The town will not be held responsible for those bids lost in the mail.

3. BID PROPOSAL/PRICE

Each bid must be submitted on the prescribed form and all blank spaces for bid prices must be filled in ink or typewritten in both words or figures. Bid prices shall include all labor, materials and equipment necessary to complete the work in accordance with the contract documents or these specifications and instructions. All prices must be NET, F.O.B. to the Town of Woodbridge, 11 Meetinghouse Lane, Woodbridge, Connecticut unless otherwise indicated. Bidders may quote on any, some or all items.

Negligence on the part of the bidder in preparing a bid confers no right of withdrawal or modification of a bid after such bid has been opened.

The Town of Woodbridge is exempt from the Connecticut sales tax, Federal excise taxes, and the provisions of the Federal Robinson-Patman Act.

4. WITHDRAWAL OF BIDS

Bids may be withdrawn personally or in writing by the bidder in time for delivery in the normal course of business prior to the time fixed for opening. Once bids are opened the prices shall remain firm for ninety (90) days after the bid opening.

5. RIGHT OF REJECTION

The Request for Proposal/bid does not necessarily contemplate an award based solely on price. The Board of Selectmen or its designee may reject or accept any and all bids in whole or in part or may waive any informality in bids received if, in its/his/her opinion, it is in the best interest of the Town to do so, for whatever reason.

6. METHOD OF AWARD—FACTORS

- A. Where more than one item is bid, the Town reserves the right to split the bid award individually or grouped if it in the Town's best interest to purchase various vehicles or pieces of equipment bid based on the separate or grouped prices bid on the specific item(s).
- B. The delivery date may be a major factor considered in awarding a contract and may result in an award to a vendor other than the low bidder.
- C. In the event there is a discrepancy between the price written in words and in figures, the price written in words shall govern.

7. FAMILIARITY WITH LAWS, SITE CONDITIONS, AND DOCUMENTS

Each bidder is required to be familiar and comply with the terms and conditions of the specifications and all other contract documents and with all federal, state, and local laws, ordinances or regulations which in any manner relate to the furnishing of the equipment, material or services in accordance with the contract.

The submission of a bid shall be construed as an assurance that the bidder has examined all the conditions of the bid documents and specifications, and the failure of the bidder to familiarize himself with conditions related to the specifications shall in no way relieve any bidder from any obligation in respect to this bid.

8. QUALIFICATIONS OF BIDDER

The Town may make such investigation as it deems necessary to determine the ability of the bidder to perform the work. The bidder shall furnish to the Town all such information for this purpose as the Town may request. The Town reserves the right to reject any bid if the evidence submitted by or discovered by investigation of a bidder fails to satisfy the Town that such bidder is qualified to carry out the obligations of the contract and to the work contemplated therein.

9. ERRORS, INTERPRETATIONS, AND ADDENDA

Should the bidder find any omissions, discrepancies or errors in the specifications or other contract documents or should the bidder be in doubt as to the meaning of the specifications or other contract documents, the bidder should immediately notify the Town Finance Director, who may correct, amend or clarify such documents by a written interpretation or addendum. No oral interpretation shall be made to any bidder and no oral statement of the Town or any agent or representative of the Town shall be effective to modify any of the provisions of the contract documents. The Town of Woodbridge shall have the right to request clarifications of bids submitted and hold public hearings for the consideration of the merits of any or all bidders.

10. SUBSTITUTION FOR NAMED BRANDS OR SUBCONTRACTING

Should brand name items appear in these specifications, before bidding on any item considered equal to or better than a named item, the bidder shall obtain written approval from the Finance Director for the substitution. The bidder shall not subcontract the work under this project without the written approval of the Finance Director.

11. GUARANTEE

All vehicles, equipment and materials including all parts and assemblies, if applicable, shall be guaranteed against defects in material and workmanship and shall be in accordance with specifications and adequate for its intended use. Where it is required for the vendor to repair, replace or to modify, alter, add or remove hardware, parts, components or related accessories for the purpose of insuring proper appearance, performance or operation, the same shall be done as required by the vendor until such time as acceptable performance, operation or appearance has been established. Problems that may occur shall be corrected consistent with the guarantee. The vendor shall attend to and remedy such items in a reasonable and timely manner. Appropriate logs, schedules, and reports shall be maintained by the vendor to document these items and the action taken. Warranty information, catalogues of parts, and/or instructions of use shall be provided with the bid form when appropriate; otherwise, the same shall be provided upon delivery. All warranties shall be assignable to any customer of the Town of Woodbridge or agent thereof intended to benefit from such services. These warranties shall be in addition to any remedies provided by applicable law. Bidder warrants that all goods and

services furnished hereunder shall be designed, constructed and performed so as to comply with the Williams-Steiger Occupational Safety and Health Act of 1970, as amended from time to time, and the rules, regulations and standards issued thereunder by any applicable governmental authority which as of the date of performance will apply to the goods and services furnished hereunder.

12. HAZARDOUS WASTE

In the event that the vehicle, equipment, or materials that are the subject of this bid involves the handling of hazardous waste and associated insurance coverages are not identified elsewhere in the bid documents, the bidder's insurance policy must provide Environmental Impairment Liability. The bidder warrants that it understands the currently known and suspected hazards to persons, property and the environment by the transport, treatment, and disposal of hazardous waste. The bidder warrants that it will perform all services hereunder in a safe, efficient and lawful manner using industry-accepted practices and in full compliance with all applicable Connecticut and federal laws and regulations.

13. INDEMNIFICATION

The bidder shall at all times indemnify and hold harmless the Town of Woodbridge and its officers, agents and employees on account of and from any and all claims, damages, losses, judgments, workers' compensation payments, litigation expenses and legal counsel fees arising out of injuries to persons (including death) or damage to property alleged to have been sustained by (a) officers, agents and employees of the Town of Woodbridge or (b) the bidder, his subcontractors or material men or (c) any other person, which injuries are alleged to have occurred on or near the work or to have been caused in whole or in part by the acts, omissions or neglect of the bidder or his subcontractor or material men or by reasons of his or their use of faulty, defective or unsuitable materials, tools, or equipment of defective design in constructing or performing under this bid. The existence of insurance shall in no way limit the scope of this indemnification. The bidder shall reimburse the Town of Woodbridge for damage to property of the Town of Woodbridge caused by the bidder, or his employees, agents, subcontractors or material men or by faulty, defective or unsuitable material or equipment used by him or them. Bidder agrees that he will indemnify and hold the Town harmless for all claims growing out of the lawful demands of subcontractors, laborers, suppliers and assignees. Bidder further agrees to assume and pay for the defense of all such claims, demands, suits, proceedings and litigation. The provisions of this paragraph shall survive the expiration or early termination of this agreement.

14. QUANTITIES

The quantities as listed are estimates. The Town is in no way obligated to purchase any set amount at any time, but will purchase as needs dictate. The estimates listed can be considered average purchases per year. The Town reserves the right to increase or decrease the quantity of each bid item at the same bid price stated on the bid form.

15. EVIDENCE OF ORDER

If notified of the acceptance of this proposal, the bidder agrees to submit evidence of having ordered the vehicle, equipment and/or material within five (5) days of the "NOTICE TO PROCEED".

16. RIGHT TO TERMINATE CONTRACT

In the event that any of the provisions of this contract are violated by the bidder or any of his subcontractors, the Town may serve written notice upon the contractor of its intention to terminate the contract. Such notices shall contain the reasons for such intention to terminate the contract and the contract shall cease and terminate within five (5) days, unless within five (5) days after the delivery of such notice upon the bidder, such violation or delay shall cease and mutually acceptable arrangements for correction are made. In the event of any such termination, the Town shall deliver notice of such termination to bidder.

The Town of Woodbridge reserves the right to cancel outstanding orders awarded against this bid after reasonable time for delivery has passed. In addition, in the event of any such cancellation, the Town of Woodbridge shall have the right to contract with the next most qualified bidder hereunder, as determined by the Town of Woodbridge, if it deems it in the best interest of the Town of Woodbridge. Notwithstanding the foregoing, the Town shall not be held to a basis of the lowest prices for which the completion of the work or the supplying of equipment or any part thereof might have been accomplished, but it shall charge the defaulting bidder and the defaulting bidder shall be liable for all sums actually paid or expenses actually incurred in effecting prompt performance hereunder. In the event the Town of Woodbridge incurs any loss, cost or expense on account of such termination or cancellation (including, without limitation, additional cost of the next most qualified bid or performing under the contract and attorneys' fees), the bidder as to whom or which the contract shall have been terminated or cancelled shall be liable to the Town of Woodbridge for such loss, cost, or expense.

17. DELIVERY

Delivery of items or commencement of project shall be within thirty (30) days of purchase order issuance or specified date scheduled in this document. The Town may establish blanket purchase orders under these specifications and require delivery on a monthly basis.

18. RISK OF LOSS

Bidders agree to bear the risk of loss, injury, or destruction of goods and material ordered herein which occurs prior to acceptance. Such loss, injury or destruction shall not release the bidder from any obligation under this bid. Delivery shall be F.O.B.

19. PAYMENT

Invoices shall be furnished to the Woodbridge Finance Director for verification and approval of the amount due the successful bidder. Final payment shall not be made until final acceptance by the Town of Woodbridge of all vehicles, equipment, materials or services. Payment shall be made within 30 days after approval and acceptance. Terms and conditions other than those stated above must be stated on bid. If a successful bidder is in default hereunder and/or the Town of Woodbridge is of the opinion that a meritorious claim exists or will exist against such bidder of the Town arising out of the negligence of such bidder, then the Town may withhold payment of any amount otherwise due and payable hereunder. Any amount so withheld may be retained by the Town for such period as it may deem advisable to protect the Town against any loss and may, after written notice to such bidder, be applied in satisfaction of any claim herein described. This provision is intended solely for the benefit of the Town and no person shall have any right against the Town or claim against the Town by reason of the Town's failure or refusal to withhold monies. This provision is not intended to limit or in any way prejudice any other right of the Town and no interest shall be payable by the Town on any amounts withheld under this provision.

20. EQUAL OPPORTUNITY—AFFIRMATIVE ACTION

Each bidder with ten (10) or more employees shall complete the Certificate of Bidder which is included as part of these specifications. Bidders with less than ten (10) employees should indicate this on the Certification and return it with their bid.

A signature on the form certifies that the bidder does not discriminate on the basis of race, color, sex, national origin, age or disability.

21. APPLICABLE LAW

This agreement shall be construed in accordance with the laws of the state of Connecticut and any action at law in connection herewith shall be brought in Connecticut state courts.

22. REQUIRED PROVISIONS

Each and every provision and clause required by law to be inserted in this agreement shall be deemed to be inserted herein and the agreement shall be read and enforced as though such provisions and clauses were included herein. If, through mistake or otherwise, any such provision is not inserted or is not correctly inserted, then, upon the written consent of the parties, this agreement shall forthwith be physically amended to make such insertion.

23. GENERAL

A successful bidder may be required to furnish a performance bond accepted to Town Counsel.

Any unit furnished as a result of this bid is to be a new and unused model currently in production. Accessories necessary for its proper functioning on delivery are assumed to be included in the quote even though not necessarily mentioned in the specifications. All assemblies, sub-assemblies, and component parts for all units specified are to be standard and interchangeable except where noted.

The award of any contract hereunder is subject to the following conditions and contingencies:

- a) The approval of such governmental agencies as may be required by law;
- b) The appropriation of adequate funds by the proper agencies or governmental bodies;
- c) If the bidder is a corporation or other legal business entity, it must have a current license to do business in the state of Connecticut that is on file with the Connecticut Secretary of the State or it must be organized and in good standing under the laws of the State of Connecticut.

24. CONFLICTING PROVISIONS

If any of the provisions hereunder conflict with the provisions of any specifications attached hereto or issued in connection herewith, the contractual provisions of these instructions shall control. Notwithstanding the foregoing, the Town of Woodbridge reserves the right to issue written clarification regarding resolution of any conflicting provisions, in which event such written clarification shall control.

25. INSURANCE REQUIREMENTS

The bidder shall carry at its expense and provide evidence of insurance coverage listed below to protect itself and the Town of Woodbridge from and against liability, loss, damage, expense, cost (including without limitation to litigation and court costs and attorneys' fees) out of or in connection with the performance of any work performed in accordance with the specifications or any related documents, whether such work is performed by the bidder or any subcontractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. Coverage must be written with insurance companies licensed in the State of Connecticut and approved by the Town of Woodbridge. The insurance company writing coverage must have at least an A-rating by Best & Company. All policies shall provide a thirty (30) day advance notice of cancellation to the Town of Woodbridge.

1. Workers Compensation:

Coverage A:	Statutory
Coverage B:	
Employers Liability:	
Bodily injury by accident	\$100,000 per person
Bodily injury by disease	\$100,000 per person
Bodily injury by disease	\$500,000 aggregate

All states and voluntary compensation endorsements

2. Commercial General Liability

Limits of Liability:	\$1,000,000 each occurrence
	\$2,000,000 general aggregate
	\$2,000,000 products/completed operations aggregate

3. Auto Liability

Limits of Liability:	\$1,000,000 each accident
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4. Excess (Umbrella) Liability:

The requirement that an Umbrella Policy be provided will depend on a case-by-case evaluation. Your exposure to catastrophic loss arising from the work or service being performed will determine the limit required.

Note: Special policy endorsement or additional coverages may also be required based on the special nature of the work of service being required (Professional Liability, E&O, D&O, Sexual Abuse and Molestation coverage and Bonds).

Coverage:

Town of Woodbridge to be named as additional insured.

Certificates of insurance shall be presented to the Finance Director for approval before the successful bidder, its agents and/or employees commence any work whatsoever pursuant to the contract.

Certification of Bidder

Concerning Equal Employment Opportunities and/or
Affirmative Action Policy

I/we, the bidder, certify that:

- 1) I/we complies with the equal opportunity clause as set forth in the Connecticut state law.
- 2 I/we do not maintain segregated facilities;
- 3. I/we have filed all required employer's information reports;
- 4. I/we list job openings with federal and state employment services;
- 5. I/we are in compliance with the American with Disabilities Act;
- 6. I/we (check one):
 - Have an affirmative action program, or
 - Employ ten or fewer people

Bidder-Company Name

Name

Title

Signature

Date

**TOWN OF WOODBRIDGE, CONNECTICUT
GENERAL CONDITIONS & BID SPECIFICATONS**

REFERENCE SHEET LISTING

Please provide a minimum of three (3) municipal references including community, contact person and telephone number.

GENERAL SPECIFICATION

INTRODUCTION

1. The Town of Woodbridge requests bids for a one (1) year contract period for **SODIUM CHLORIDE (ROCK SALT)** to be used by the Town's Public Works Department for ice control on its roadways and bridges. Period to cover 2007 - 2008.
2. The price per ton inserted on the bid form shall be firm from the date of bid for a one (1) year contract period through April 15th 2008.
3. All materials offered by the successful bidder shall be subject to laboratory tests at the source location or delivery point and shall meet the requirements of the specifications, below. Materials deemed unsuitable by the Town of Woodbridge's authorized representative shall be removed at the successful bidder's expenses within two (2) working days after receipt of written notification via certified mail and will result in non-payment. Rejected material, not removed in the above time, shall become property of the Town of Woodbridge. The opinion of the Town's authorized representative in this matter shall be final. The Town of Woodbridge shall then have the right to exercise its right to utilize the next acceptable bidder. Deliveries containing lumps of Sodium Chloride (Rock Salt) shall be rejected and removed within forty-eight (48) hours at no additional cost to the Town of Woodbridge.
4. The successful bidder shall have adequate quantities of Sodium Chloride (Rock Salt) to satisfy the needs of the Town of Woodbridge. In the event the successful bidder does not have such quantities available, supplemental orders may be placed with others and any additional costs that result, may be deducted from, and assessed against the bidder failing to have such available quantities.
5. Questions concerning this bid shall be directed to the Town of Woodbridge Public Works Department at (203) 389-3421.
6. The estimated amount of Sodium Chloride (Rock Salt) is not a contractual obligation on the part of the Town of Woodbridge to purchase this amount.

DELIVERY

- a) Estimated Amount the estimated annual requirement is 1,000 tons.
- b) Location Material is to be delivered to the Town of Woodbridge Public Works Garage, 15 Meetinghouse Lane, Woodbridge, CT 06525.

TECHNICAL SPECIFICATIONS

The Sodium Chloride (Rock Salt) shall conform to AASHTO M 143, Type 1, and Grade 1 with the following exceptions and additions:

a) Chemical Composition The minimum Sodium Chloride (NaCl) content shall be 95 percent. Rock Salt with 93.0 to 95.0 percent NaCl will be accepted, however, a cost adjustment shall be taken based upon a 95.0 percent NaCl composition. Rock Salt having less than 93.0 percent NaCl may be accepted at the discretion of the Town of Woodbridge, however a cost adjustment shall be made based upon 95.0 percent NaCl composition.

The adjusted cost per ton shall be calculated as follows:

Cost per ton of 95.0 percent NaCl = A

Difference between 95.0 percent and actual percent NaCl = B

Adjusted cost per ton = A minimum (B/95.0 x A)

b) Moisture Content The moisture content of the sodium chloride shall be two (2) percent, except that a three (3) percent content will be accepted with a cost reduction. A moisture content exceeding three percent (3.0) may be accepted at the discretion of the Town of Woodbridge with a cost reduction. Cost reduction shall be based on two (2) percent content and calculated as follows:

Cost per ton of 2.0 percent moisture = A

Difference between 2.0 percent and actual 5 percent moisture = B

Adjusted cost per ton = A minimum (B/2.0 x A)

c) Anti-caking Agent Sodium Chloride, furnished under this contract shall be free flowing and granular. Before delivery, all Sodium Chloride shall be treated with sodium Ferro cyanide (conditioner), or approved equal, to prevent caking while in storage. This conditioner shall be visible and uniformly distributed throughout the rock salt at a rate of 50 PPM (0.0050 percent). The anti-caking agent to be utilized shall be identified in the proper place on the bid form.

d) Other the following information shall appear on each delivery slip:

- 1) Manufacturer's name
- 2) Manufacturers lot number
- 3) Net Weight
- 4) Manufacturers guaranteed percentage of NaCl

REFERENCES

A minimum of three (3) municipal references, which have purchased similar material, shall be provided including community name; contact person and telephone number. A sheet is provided as part of this package for this information. If the Town of Woodbridge has purchased this material from you within the past five (5) years, the Town may be used as a reference.

END OF GENERAL CONDITIONS AND BID SPECIFICATIONS

NON COLLUSION AFFIDAVIT

This Affidavit must be completed, notarized and attached to your Bid Proposal. Failure to do so will result in the rejection of your Bid. A separate Affidavit must be submitted by each principal of a Joint Venture.

City/Town Wordbridge

Description of Project _____

I, _____, acting in behalf of _____
(Name of Party Signing Affidavit) (person, firm, association, corporation, or organization)

of which I am _____, submitting a bid/request for proposal for the above project, certify and affirm that the
(Title of Person)

_____ has neither directly or indirectly entered into any agreements,
(person, firm, association, corporation, or organization)
participated in any collusion or otherwise taken any action in restraint of free competitive bidding in connection with such bid.
False statements made herein may be the subject of criminal prosecution.

Name of Corporation or Firm

Signature and Title of Official Making the Affidavit

Subscribed and sworn to before me, this _____ day of _____ 19____.

Notary Public/Commissioner of the Superior Court

My Commission Expires: _____

CERTIFICATE OF CORPORATION

I, _____, certify that I am the _____
of the Corporation named in the foregoing instrument; that I have been duly authorized to affix the seal of the Corporation to such papers as require the seal; that _____, who signed said instrument on behalf of the Corporation, was then _____ of said Corporation; that said instrument was duly signed for and in behalf of said Corporation by authority of its governing body and is within the scope of its corporate powers.

(Corporate Seal)

Signature of Person Certifying

**Request for Taxpayer
Identification Number and Certification**

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

Print or type See specific instructions on page 2.	Name (as reported on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ _____	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3. Note, if the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
OR								
Employer identification number								

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding,
- or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- an individual who is a citizen or resident of the United States,
- a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

any estate (other than a foreign estate) or trust. See Regulation section 301.7701-6(a) for additional information.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

- The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
- The treaty article addressing the income.
- The article number (or location) in the tax treaty that contains the saving clause and its exceptions.