

**Treaty-Based Return Position Disclosure
 Under Section 6114 or 7701(b)**

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8833 for the latest information.**

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name	U.S. taxpayer identifying number	Reference ID number, if any (see instructions)
Address in country of residence	Address in the United States	

Check one or both of the following boxes as applicable.

- The taxpayer is disclosing a treaty-based return position as required by section 6114 ▶
- The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7 ▶

Note: If the taxpayer is a dual-resident taxpayer and a long-term resident, by electing to be treated as a resident of a foreign country for purposes of claiming benefits under an applicable income tax treaty, the taxpayer will be deemed to have expatriated pursuant to section 877A. For more information, see the instructions.

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States ▶

<p>1 Enter the specific treaty position relied on:</p> <p>a Treaty country <u>BANGLADESH</u></p> <p>b Article(s) <u>21(2)</u></p>	<p>3 Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.</p> <p>STATE OF CONNECTICUT OFFICE OF THE STATE COMPTROLLER 55 ELM STREET, HARTFORD, CT, 06106-1775</p>
<p>2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position <u>IRC SECTION 61 (INCOME SUBJECT TO TAXATION)</u></p>	<p>4 List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to prevent application of that article ▶ <u>EXCEPTION TO THE SAVINGS CLAUSE</u></p>
<p>5 Is the taxpayer disclosing a treaty-based return position for which reporting is specifically required pursuant to Regulations section 301.6114-1(b)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the specific subsection(s) of Regulations section 301.6114-1(b) requiring reporting ▶ _____ Also include the information requested in line 6.</p>	

6 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed _____

I AM A FULL-TIME STUDENT WHO FIRST ENTERED THE U.S. ON TO BEGIN STUDIES IN THE U.S.. MY STUDENT WAGE INCOME IS EXEMPT FROM U.S. INCOME TAX, UP TO \$8,000, FOR AS LONG AS I MAINTAIN MY STUDENT STATUS. I HAVE MET THE SUBSTANTIAL PRESENCE TEST AND AM CONSIDERED A RESIDENT ALIEN FOR TAX PURPOSES.

I AM CLAIMING EXEMPTION OF WAGES IN THE AMOUNT OF \$8,000 UNDER THE U.S./BANGLADESH TREATY ARTICLE 21(2). THIS TREATY HAS AN "EXCEPTION TO THE SAVINGS CLAUSE" WHICH ALLOWS TREATY BENEFITS EVEN IF THE TAXPAYER IS ELIGIBLE TO FILE AS A RESIDENT ALIEN FOR TAX PURPOSES AND THE TREATY ELIGIBILITY PERIOD HAS NOT EXPIRED.