

passport for such a trip. Some of the countries you may be visiting will not permit entry without a passport. A passport is also important to re-enter the United States at the end of the cruise.

Ship authorities may retain your passport during the cruise, in accordance with their own administrative regulations and to facilitate clearance with U.S. Immigration. Passengers should obtain a receipt for their passport, and the passport should be returned at the end of the cruise.

### Canadian Taxation Status

If you are living or travelling in the United States but maintain residential ties in Canada, you are usually considered a factual resident of Canada for taxation purposes. However, many factors are taken into account in deter-

mining your status for income tax purposes, so you should review your situation with the Canada Customs and Revenue Agency (CCRA) to avoid surprises. The CCRA publication *Canadian Residents Going Down South* provides information for individuals.

### U.S. Taxation Status

If you are a Canadian resident spending part of the year in the United States, you could be considered either a resident alien or a non-resident alien for U.S. taxation purposes. Resident aliens are generally taxed in the United States on income from all sources worldwide; non-resident aliens are generally taxed in the United States only on income from U.S. sources. It is important, therefore, for you to determine your status by contacting the U.S. authorities.

## Working in the United States

As a Canadian legally entering the United States for remunerative work, you must have the proper authorization. The North American Free Trade Agreement (NAFTA) makes cross-border movement easier for four specific types of business persons

For more information on working outside Canada, consult our publication *Working Abroad: Unravelling the Maze*.

who are citizens of the member countries: business visitors,