

To meet this test, you must be present in the United States for at least:

- 1) 31 days during the current calendar year; and
- 2) 183 days during the three-year period that includes the current year and the two years immediately before that, counting:
 - all the days you were present in the current year;
 - one-third of the days you were present in the first year before the current year; and
 - one-sixth of the days you were present in the second year before the current year.

Even if you meet the substantial presence test, you may be treated as a non-resident alien if you:

- 1) are present in the United States for fewer than 183 days in a tax year;
- 2) maintain a tax home in a foreign country during the tax year; or
- 3) have a closer connection to a foreign country.

To demonstrate that you maintain a more substantial connection to another country, you have to file IRS Form 8840, "Closer Connection Exception Statement," before the end of June each year; otherwise, you may be treated as a U.S. resident. If you qualify, you may remain in the

United States for up to 182 days without becoming a resident alien.

If you become a resident alien, you must file a U.S. tax return based on worldwide income. If you are a non-resident alien, you may have to file a tax return if you owe taxes on U.S. income or if you have engaged in a trade or business in the United States. However, you may be eligible for relief from U.S. taxes under the Canada-United States tax treaty, since you will also have to declare that income and pay appropriate taxes in Canada.

To file a U.S. tax return, you must have a U.S. social security number or apply for an IRS individual taxpayer identification number. Do not use your Canadian social insurance number on U.S. tax forms.

For further information, contact the Internal Revenue Service of the U.S. Department of the Treasury, consult their publications listed in the For More Information section, or check IRS Form 8833, "Treaty-Based Return Position Disclosure Under Section 6614 or 7701(b)."

Health Care Issues

Canadian health care is mainly a provincial matter, and each province's health care plan has its