

purposes. However, many complicated issues and differing situations are involved, and you should review your situation with Revenue Canada to avoid surprises. The Revenue Canada publication *Canadian Residents Going Down South* provides information for individuals. It may be viewed on the Revenue Canada Web site (<http://www.rc.gc.ca>) or ordered by calling 1-800-461-9999. You can also get general information about Revenue Canada, as well as copies of departmental publications and forms, through their Web site.

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 who are citizens of the member countries: business visitors, professionals, traders and investors, and intra-company transferees. Chapter 16 of the NAFTA complements rather than replaces existing immigration laws and regulations concerning temporary entry. The NAFTA does not alter the general immigration provisions

as they affect public health, safety and national security.

Both Canada and the United States issue publications containing information on U.S. entry for Canadians under the NAFTA. The Canadian government publication *Cross-Border Movement of Business Persons and the North American Free Trade Agreement* is available from the Enquiries Service at DFAIT, or online at (<http://www.infoexport.gc.ca/nafta/cross-border/16006-easp>). The U.S. publication *The North American Free Trade Agreement – The*