

other people. However, there are restrictions. Further information can be obtained by phoning one of the U.S. Customs offices listed at the end of this booklet.

Transit for cruises

Many Canadians enter the United States on their way to join sea cruises to other countries. You must have a valid Canadian 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 in re-entering the United States at the end of the cruise. Ship authorities may retain your passport during 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, there are many complicated issues and differing situations 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 ordered from the address at the end of this booklet. You can also get general information about Revenue Canada, as well as copies of their publications and forms, through their Internet site at <http://www.rc.gc.ca>.