

country for a significant time. Taking out legal residency in another country does not interfere with your Canadian residency.

Holding resident status in the country where you maintain your winter home eliminates limitations on the length of your stays there. It also gives you reasonable assurance that you will be allowed entry, usually without a return ticket. In some cases, you may also be allowed annual duty-free exemptions.

Voting

Canadian citizens can, under certain conditions, vote in Canadian elections when they are temporarily living outside Canada. The general requirement is that your last stay in Canada was within the previous five years, and your intention is to resume your Canadian residency. In order to vote, you must first register by sending an "Application for Registration and Special Ballot" form to Elections Canada. This form may be requested by mail, telephone or fax, and can be downloaded from the Elections Canada Web site (www.elections.ca). During an election period, you can also obtain it at a Canadian government office outside Canada. You will be required to provide proof of Canadian citizenship. You will then receive a voting kit for the general

election, by-election or referendum. The onus is on you, as the voter, to return the ballot in time for it to be delivered in Canada on the day of the election. For further information, contact Elections Canada.

Taxation Issues

Maintaining Canadian Residency

The concept of Canadian residency is a taxation issue and not an immigration matter. If you live outside Canada for part of the year and keep residential ties with Canada, you will be considered a factual resident of Canada. Once you have established a home and have been employed in Canada, you cannot lose this residency status simply by leaving the country. You must permanently and overtly sever your Canadian connections and declare your departure on your income tax return. Snowbirds, therefore, do not have to worry about accidentally forfeiting their Canadian residency, regardless of their immigration status.

Taxation

People who spend part of the year in another country but maintain their

Provide for Return Travel

Do you have prepaid return tickets with open return dates?