

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 abroad. 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 at a Canadian diplomatic or consular mission, and you will be required to provide proof of Canadian citizenship. You will then be provided with a voting kit for an 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, you can contact Elections

Canada at **1-800-463-6868** (in Canada and the United States) or **(613) 993-2975**, or through the Internet (<http://www.elections.ca>).

Provide for Return Travel

Do you have prepaid return tickets with open return dates?

Taxation Issues

Maintaining Canadian Residency

The concept of Canadian residency is a taxation issue and not an immigration matter. A person is considered a factual resident of Canada if he/she "sojourns" in Canada for 183 days a year or more. 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 final income-tax return. "Snowbirds," therefore, do not have to worry about accidentally forfeiting their Canadian residency, regardless of their immigration status.