

someone who is empowered to administer Oaths. Such documents need not be obtained from a lawyer or notary, most financial institutions offer these documents free of charge.

Wills

No one likes to think about the prospect of death. As uncomfortable as that might appear, imagine the difficulties your dependants might encounter if uncertainty existed about your bequests and the nature of your assets. No matter what your material or financial situation, a will provides you with some promise that your wishes will be observed after your death, and gives your beneficiaries a degree of security that may hitherto have come from your employment income. Wills are not expensive documents to draw up and may be prepared by a notary or lawyer.

The Department does not keep wills on file, but they encourage you to draw up a will and to keep it with your other important personal documents. Where an employee may wish to do so, ABMS (Superannuation) should be informed where a copy of your will is located and the name and address of the executor. The Posting Centre (ABMH) issues a form which you can fill out for this purpose. This form can also be included in your personal file at the Department. Keeping a copy of your will at the mission can also alleviate difficulties since it may be necessary for certain actions to be taken before family or friends in Canada can be reached.

Note — It is also important to remember to complete the Next of Kin section in your passport and keep it amended if and when necessary.

Taxation

Income Tax:

For tax purposes, you will need to determine your residency status when you leave Canada as follows:

- 1) If you have severed your residential ties with Canada, then you will be deemed to be a resident of Canada. In lieu of provincial tax, you will be subject to the surtax for individuals not resident in Canada on December 31st which is 52% of the basic federal tax payable (this is the percentage for the 1992 taxation year). You should use the *General Tax Guide and Return for Non-Residents and Deemed Residents of Canada*.
- 2) If you have not severed your residential ties with Canada, then you will be a factual resident of Canada and you will still be subject to provincial or territorial tax. You should use the *General Tax Guide* package for the province or territory in which you maintained residential ties.

Residential ties with Canada may include the following:

- a dwelling place in Canada that remains available to you; or
 - a spouse or dependants who remain in Canada while you are living outside Canada.
- 3) If you are not sure if you have maintained residential ties with Canada, contact the International Taxation Office.

You will receive your T-4 slips at the mission in late February or early March. Your mission will already have received a supply of appropriate T-1 Income Tax forms and Guides that you may use in lieu of your personalized form. The T-1 return, or the *General Tax Guide and Return for Individuals Outside Canada* package is designed for those who do not actually reside in Canada at the end of the year but are considered to be "deemed residents" of Canada. If, while you are outside Canada, you receive a personalized return in the mail, ignore it and obtain the package mentioned above. Transcribe the pre-printed information from the personalized return onto the return for Outside Canada. Do not paste the label from the personalized return onto the new return. Ensure that your correct name and address are shown in the area provided.

On the appropriate lines of the return, enter the income, deductions and amounts as shown on the income information slips you will have received. It is your responsibility to obtain the necessary information slips in time to file your return. If you cannot obtain your information slips, follow the instructions on page 5 of the Guide: "What if You Didn't Receive Your Information Slips?"