The information provided in this printed copy of the *CSA Travel Information Guide (fifth edition)* is accurate as of the time of printing.

For updated information to any of the topics contained in this guide, as well as new travel-related topics that we have researched since this guide was published, please refer to our website – [www.snowbirds.org](http://www.snowbirds.org) – or telephone the CSA office.
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SUPPLEMENTAL TRAVEL MEDICAL INSURANCE

Out-of-country health care can be costly, quite often a foreign nation’s medical providers’ rates for its residents are influenced by federal or state health insurance plan reimbursement rates while non-resident patients (snowbird travellers) are charged a much higher rate, and your Canadian provincial or territorial governmental health plan may not cover any medical expenses abroad.

The CSA holds the same position as Global Affairs Canada in recommending the purchase of supplemental travel health insurance by Canadians when travelling abroad. Do not rely on your provincial or territorial health plan to cover costs if you get sick or are injured while abroad. It is your responsibility to seek information from your provincial or territorial health authority and to obtain supplementary travel insurance and understand the terms of your policy.

The CSA endorses the travel medical insurance products provided by Medipac International. Further information can be obtained by calling 1-888-MEDIPAC (1-888-633-4722) or by visiting www.medipac.com.

Carry details of your insurance with you while travelling and leave a copy with a friend or relative at home.

Your provincial or territorial health insurance plan will become invalid if you live elsewhere beyond a certain length of time. Personal medical insurance is available for individuals and their dependants living outside Canada for extended periods. Check with your insurer before you leave Canada.

All private supplemental travel health insurance plans include a clause limiting and/or excluding health conditions that are not stable during some specified time-frame prior to the date coverage starts. For this reason it is very important to notify your insurance company if your health, medication, or dosage changes - you MUST notify your insurance company prior to travelling to ensure your coverage is still valid. If you have had a change in health or medication, some carriers may allow you to purchase additional coverage or a special endorsement for the condition that would otherwise be excluded.

Notify your travel insurance provider of your travel dates when your plans are finalized, and ensure your policy is paid in full before you leave.

Insurance premiums, in general, increase as you get older, travel health insurance premiums are no exception. The following are some tips that could help you save:

1. Departing prior to your birthday can result in savings - you may be placed in a lower price category, because travel insurance rates are based on your age at departure.
2. Purchasing your insurance from insurance companies that have early bird offers – usually during the months of July and early August - can result in substantial savings.
3. Purchasing your insurance from insurance companies that have loyalty and or claims free discount programs can help offset the rising cost of insurance as you age.

Lastly, out-of-country medical expenses can be very high, even for a relatively minor health issues, it is important that you read and understand your insurance plan before you leave for your trip and, preferably, before you finalize your insurance purchase. Above all, if you do not understand something, ask before you leave for your trip!
AUTOMOBILE INSURANCE LIABILITY LIMITS

What is the liability limit on your current auto insurance policy? Is it less than $2 million?

If you drive your Canadian-registered vehicle in the United States, you should speak with your auto insurance broker about having the limit increased to a minimum of $2 million of coverage. It may be cheaper than you think.

In the event of an accident in the United States, it is important to remember that your insurance policy will pay-out in Canadian dollars (up to your limit) while any claim for damages from the United States will be made against you in U.S. dollars.

While reviewing your policy limits, don’t forget to also speak with your auto insurance broker to see if you must formally notify them of your departure date (and arrival date) back in Canada with your vehicle. Some companies may require formal notification and/or payment of a supplementary premium for the added risk of operating your vehicle in a foreign country, especially if you are going to be away for more than 30 days. The association recommends that you speak to your insurance broker and have them make a note on your file that you normally travel to the United States.

PASSPORT EXPIRY DATES – SIX MONTHS BEYOND YOUR RETURN DATE

As a general rule, passports must be valid for six months beyond the date that the traveller will exit the country being visited.

Snowbirds travelling to the U.S.

U.S. Customs and Border Protection (CBP) has waived the “additional six months” rule for Canadians, which means that you can travel to the U.S. with your current Canadian passport provided it will not expire until after you complete your trip to the United States.

If you are not a Canadian citizen, however, and will be using a passport from another country to enter the United States, you will need to confirm that your country of citizenship is also being waived from the six month expiry date rule.

Taking a Cruise

Please note that if you plan to take a cruise while away this winter, there may or may not be a waiver of the rule requiring passports to be valid for six months beyond the end of the cruise. As you will possibly be visiting several international ports-of-call, check with the cruise line to determine what passport rules will apply to your voyage and if you will need to renew your passport early if it will not have six months clear time left following your cruise.

Wintering in (or travelling to) a country other than the United States

If you are spending the winter months in a country other than the United States, and your current passport will expire in less than six months from when you are planning to return to Canada, you will need to confirm that the country you are visiting will waive the six month validity rule. Do not assume that you can use your passport right up until the expiry date to visit all countries.

Passport Canada

Passport Canada will renew your passport up to a year in advance of its scheduled expiry date but you may have to provide an explanation if it is not due to expire in the next six months (when Canadians normally send in their renewal).
RENEWING YOUR CANADIAN DRIVER’S LICENCE AND VEHICLE REGISTRATION

Part of your fall “getting ready to go” planning should include checking the expiration of your Canadian driver’s licence and vehicle registration plate sticker just in case they are due while you are out-of-province.

It is important to note that all 13 Canadian provinces and territories do permit residents to renew both their driver’s licence and vehicle registration ahead of the normal date. Most jurisdictions permit 3 – 6 months advance renewal.

In the case of vehicle registration stickers, most jurisdictions also permit on-line renewal over the internet with a major credit card. Driver’s licence renewals, especially where a new updated photograph is required, will need to be done in-person before you leave.

Ontario residents subject to bi-annual Drive-Clean® emissions testing on their vehicles need to be mindful that this is a unique in-province program with no authorized testing facilities outside Ontario let alone outside Canada.

For further information on renewing your provincial driver’s licence and/or vehicle registration sticker:

BC (800) 663-3051  AB (780) 427-7013  SK (800) 667-9868
MB (204) 985-7000  ON (800) 387-3445  QC (800) 361-7620
NB (888) 762-8600  PE (902) 368-5200  NS (800) 898-7668
NL (877) 636-6867  NT (867) 873-7487  YT (800) 661-0408
NU (877) 636-6867

SOCIAL INSURANCE NUMBER (SIN) ABROAD

Created in 1964 to serve as a client account number to administer the Canada Pension Plan (CPP) as well as other employment insurance programs, the Canadian Social Insurance Number (SIN) was adopted in 1967 by what is now known as the Canada Revenue Agency (CRA) for tax reporting purposes.

While many organizations inside and outside of government may ask for your SIN – as a quick and convenient way of not having to set up their own unique client numbering system – there is no legislation that prohibits an organization from asking for it. You are just not obliged to give it.

It is important to remember that your SIN is a confidential number that is restricted to income reporting purposes in Canada. Examples of this would be an employer collecting it in order to prepare Records of Employment and T-4 slips for wages paid; a financial institution collecting it to report interest-earned on investments and your various deposit accounts; and certain federal, provincial and municipal assistance programs whose benefits result in reporting for income tax purposes.

When travelling to the United States, it is important to remember that your SIN is a uniquely Canadian number that cannot – and should not – be used as a substitute for a U.S. Social Security Number (SSN), especially when opening U.S.-based bank accounts, applying for a U.S. credit card or arranging to set-up and pay for utilities for your vacation property.

It is equally important to note that a Canadian SIN and American SSN contain exactly the same number of digits, thereby making it impossible to differentiate on quick examination. If you, for example, apply for a U.S. credit card or try to arrange for local utilities for your vacation property, and the clerk processing your application unwittingly inputs your Canadian SIN into their computer in the same data field reserved for an American SSN, and then attempts to run a credit history check,
it could very likely result in you being flagged as attempting to steal someone else's identity or even presume you are attempting to commit a fraud when the search results come back with the name and information for the American citizen who happens to have the same identical nine-digit SSN number. You could — as has already happened to a Canadian snowbird traveller — become “a person of interest” to U.S. law enforcement officials over the matter.

In the course of conducting routine consumer business in the United States, you may encounter service suppliers (such as an electrical or water utility company) demanding that you provide your “social security number” as a condition of opening an account as a way of verifying your identity. Unlike in Canada, it is important to note that U.S. federal law does in fact permit such suppliers to request a social security number from its customers under the Fair and Accurate Credit Transaction Act, 2003 (FACTA). The preamble to the act states in part, “To amend the Fair Credit Reporting Act, to prevent identity theft, improve resolution of consumer disputes, improve the accuracy of consumer records, make improvements in the use of, and consumer access to, credit information, and for other purposes.”

It is important to note that nothing in FACTA empowers any service supplier to demand your Canadian SIN in lieu of an American SSN. Some customer service representatives may claim that they have the authority, but they do not.

Where some form of government-issued unique identification is required, it is recommended that you offer a photocopy of either: your Canadian driver’s licence (which will have a unique number), your passport, certificate of citizenship or other provincial identification card that has a unique client number in place of a social security number. You may have to provide a photocopy of the alternative identification since the service provider will not be able to run a computer check to verify its authenticity.

Please note that a Canadian resident entering the United States for casual business travel or tourism (such as a snowbird), cannot apply for an American Social Security Number (SSN) as a way of addressing the requirement of FACTA.

**TAKING CURRENCY AND CREDIT CARDS ABROAD**

When leaving Canada it is important to plan ahead in terms of ensuring you have sufficient funds available to support you while away.

**Taking “Hard” Currency (Banknotes)**

The age-old advice about being cautious when carrying large sums of “hard” currency (banknotes) with you still applies today. That being said, you will certainly still need even a small amount of cash while travelling enroute to your destination for casual tipping of taxi drivers, luggage handlers, road tolls (if driving), and even purchasing a beverage or snack along the way.

It is important to remember that Canadian currency is legal tender only in Canada. While most merchants, especially along border communities close to Canada, will accept Canadian money (not necessarily at par) to avoid losing a potential sale from you, they are under no legal requirement to do so.

Exchanging Canadian currency for local currency, the farther away from Canada you are can prove more difficult and inconvenient. Local financial institutions may not receive many requests, from other customers looking for Canadian money for their trips to Canada, and will therefore be “stuck” holding onto the Canadian banknotes until someone else requests them. That inconvenience may well be reflected in the exchange rate they do offer you.
If you need cash (banknotes), it is advisable to change your currency with your financial institution in Canada before you leave. As local branches only keep a small supply of foreign banknotes on-hand, it is advisable to visit or telephone the local branch of your financial institution up to a week in advance of travelling to pre-order your foreign currency for your trip.

$10,000 or more

It is important to remember that, under the anti-terrorism and money-laundering laws of most countries, including Canada and the United States, you cannot take $10,000.00 CAD or more (in the case of Canada) or $10,000 USD or more (in the case of the United States) casually into or out of a country without reporting this to both customs services. Failure to report, even if you are taking or bringing back the money for a legitimate reason, could result in it being seized.

According to U.S. Customs and Border Protection (CBP), if persons/family members travelling together have $10,000 or more, they cannot divide the currency between each other to avoid declaring the currency. For example, if one person is carrying $5,000 and the other has $6,000, they have a total of $11,000 in their possession and must report it. If a person or family fails to declare their monetary instruments in amounts of over $10,000, their monetary instrument(s) may be subject to forfeiture and could result in civil and criminal penalties.

If you are leaving or entering Canada with $10,000 CAD or more you must complete CBSA Form E677 Cross-Border Currency or Monetary Instruments Report – Individual. If you are carrying $10,000 CAD across the border for someone else, you must complete CBSA Form E667 Cross-Border Currency or Monetary Instruments Report – General. Additionally, you must also complete FinCEN 105 Report of International Transportation of Currency and Monetary Instruments and submit it to U.S. Customs and Border Protection.

Please visit www.cbsa.gc.ca and www.cbp.gov for more information.

Bank Cards and Automatic Teller Machines (ATM)

If you are planning to access your Canadian bank account via a local automatic teller machine (ATM) in the country you are visiting, it is important, before leaving Canada, to check with your financial institution to verify that your Canadian-issued bank card will work in ATMs where you are visiting. While most major Canadian financial institutions have partnership agreements with one or two “global” networks, some countries have moved ahead of Canada by converting all of their ATMs to “smart” bank cards that have an embedded microchip to reduce the incidents of bank card fraud. If the ATM machines in the country or even local area where you are visiting have already been converted to only accept “smart” bank cards, your existing Canadian bank card may not work, even though your financial institution is a member of the same global ATM network as the host local bank. The same situation may also apply in a local hotel, restaurant or shop where the point-of-sale terminal only accepts a chip credit card and can no longer “swipe” the magnetic strip.

Canadian Credit Cards at Automatic Gasoline Pumps

With the increasing incidents of credit card theft, many gasoline retailers have started to convert the remote-pay functions on their gasoline pumps to require the postal code or ZIP code for the address of the credit card holder as a form of personal identification number (PIN) when paying at the pump. This can of course be a problem for snowbirds using Canadian-issued credit cards that do not have a ZIP code.
As this cross-referencing function is based on a limited regional database of addresses, Canadians wishing to pay with a Canadian-issued major credit card in the United States should not expect that the database attached to the gasoline pump will contain Canadian (foreign) card numbers and postal codes. Similarly, Americans will not find their ZIP codes preloaded into a self-pay gasoline pump located in Canada.

In these circumstances, if the pump will not accept your Canadian-issued major credit card without a ZIP code “PIN” number, you may still pay in-person with the station attendant. Many members have reported success in using their Canadian-issued credit cards by entering a sequence of digits when asked for a ZIP code at an automated pump; the sequence most often reported as successful is to enter the digits from the Canadian postal code of the billing address of the card followed by 2 zeroes. For example, if the Canadian postal code of the billing address of your credit card is M3B 2T5, then enter “32500”.

As an alternative to the inconvenience of having to pre-pay for gasoline with the station attendant, or even leaving your credit card unsupervised with the attendant while you pump your gas, consider purchasing a local re-loadable pre-paid gasoline card for the chain of gasoline stations you frequent.

Advise Your Credit Card Company before Leaving

In today’s age of internet and general credit card fraud, when leaving Canada with any Canadian issued credit card, it is a good idea to telephone the card issuer before you leave to advise them of (a) your departure date, (b) what countries you will be visiting, and (c) when you will be returning to Canada.

The security department of some credit card companies, seeing purchases on your card from foreign destinations, especially if there are several multiple transactions on one day, or even one large transaction, may presume that your card (or at least your card number) has been stolen and is being used illegally. The merchant, swiping your card through their point-of-sale terminal, may receive a “declined” or “call for authorization” message. This can be embarrassing if you know you have sufficient credit available on your card.

By simply calling your credit card company before you leave, they will add a notation to your account that will permit transactions being made on your card in the country you have told them you are visiting.

Traveller’s Cheques

At one time traveller’s cheques were regarded “as good as cash” when travelling internationally. In today’s age of fraud and high-tech counterfeiting of cheques and even banknotes, the same guaranteed acceptance of traveller’s cheques may no longer exist.

When visiting a foreign country, many store merchants as well as some financial institutions may be reluctant to cash traveller’s cheques in any amount or certainly amounts over a certain dollar value, without insisting on putting a hold on the transaction until the traveller’s cheques are processed through central bank clearing to ensure they are genuine and honoured by the issuing bank or cheque company. Depending on your location, the hold on the transaction could be 10 business days or more.
**Best solution for long-term travellers – Currency Exchange Programs**

By far the best solution for a long-term traveller, such as a snowbird who winters in the same destination, is to open a local bank account at a U.S.-based financial institution and arrange for a monthly currency exchange transfer – such as the association-endorsed *Snowbird Currency Exchange Program (SCEP)*.

Upon enrolment, once each month, the Snowbird Currency Exchange Program withdraws an amount that you specify from your Canadian bank account. The funds are pooled together with the funds of all other participants that month, and converted into U.S. currency at a preferred “bulk” buying rate. The collective funds are then transferred as a single transaction to a holding account at a major U.S.-based bank. All necessary cross-border customs paperwork (in the case of $10,000 or more) is done for you. The funds are then, on the fifth banking day of the month, paid out to individual snowbird U.S.-based bank accounts similar to an electronic payroll system. Your U.S.-based bank accepts the incoming direct-deposit as cleared funds, thereby removing any inconvenient holds being placed on your money.

**TRAVELLING TO THE UNITED STATES – CROSSING THE BORDER**

**ARRIVING IN THE UNITED STATES BY AIR - ADVANCED PASSENGER INFORMATION SYSTEM (APIS) REQUIREMENTS**

As part of heightened security and terrorism concerns, U.S. Customs and Border Protection (CBP) is required to collect information on passengers arriving by air in the United States in accordance with the *Enhanced Border Security Entry Reform Act (2002)*. Passengers departing from Canada are required to provide Advance Passenger Information (API) before they check-in or they will be unable to fly. As of May 18, 2009, private aircraft pilots are also required to provide API to the CBP.

This legislation requires passengers, arriving by air, to provide:

- Full name (last name, first name, middle name if applicable)
- Gender
- Date of Birth
- Nationality
- Country of residence
- Travel document type (normally passport)
- Travel document number (expiry date and country of issue for passport)
- Address of the first night spent in the U.S.

This information is required on both the airline's electronic passenger manifest (which is sent in advance of the flight's departure to U.S. Department of Homeland Security) as well as on the paper U.S. CBP Customs Declaration.

Examples of acceptable answers to the question of the address of the first night in the United States:

- Visiting the United States and you have a known address where you are staying:
  
  **Street Address:** 1300 Pennsylvania Ave  
  **City:** Washington **State:** D.C., **ZIP Code:** 20229
➤ Visiting the United States but you do not know the complete address of the hotel where you will be staying. CBP will accept the hotel name and city.

**Street Address:** Downtown Hotel Hilton (be as specific as possible)

**City:** Houston  
**State:** TX  
**ZIP Code:** 99999

➤ Transiting directly to a cruise ship from the airport on the same day. CBP will accept “transit to cruise line” and the vessel name in the address field. The city of cruise embarkation should be included.

**Street Address:** Transit to MV Princess of the Seas  
**City:** Miami  
**State:** FL  
**ZIP Code:** 99999

➤ Picking up a rental car for touring and you have not yet booked your first night’s accommodation. CBP will accept your itinerary if your first night’s stay is not known when you arrive.

**Street Address:** Touring the Grand Canyon  
**City:** Grand Canyon  
**State:** AZ  
**ZIP Code:** 99999

**Electronic System for Travel Authorization (ESTA)**

Effective in January 2009, the Electronic System for Travel Authorization (ESTA) is an automated system of the U.S. Customs and Border Protection (CBP) to determine the eligibility of visitors travelling to the United States under the Visa Waiver Program (VWP) by air or sea where the traveller does not require a formal travel visa for their trip. At this time it does not apply to eligible VWP individuals arriving by land from Canada or Mexico.

ESTA approval is not a visa. Under VWP the ESTA program authorizes a traveller to simply board a carrier (air or sea) for travel to the United States. As a result, some airlines may wish to see a printed copy of your ESTA approval before issuing a boarding pass for travel on their airline or ship. As ESTA does not meet the legal requirements to serve in lieu of a formal U.S. visa, if you require a U.S. travel visa, you will still need to obtain one from a U.S. embassy or consulate before commencing your trip.

Travellers who already possess a valid U.S. visa may alternatively travel to the U.S. on that visa (for the purpose it was issued) instead of registering for ESTA as well. If you have a U.S. visa, but are travelling under the Visa Waiver Program (VWP) instead of your visa, then you will need to apply for ESTA.

For the most up-to-date list of U.S. visa waiver countries, please refer to the section of this information guide titled “How Long Can I Visit?”

Example: If you have an F-1 visa but are travelling to the United States for business or pleasure for less than 90 days (visa category B-1 or B-2), and you are a citizen of a VWP country, then you would be travelling for a different purpose to that of your F-1 visa and will need to apply for ESTA before you travel as a citizen of a VWP country.

Registration for ESTA is completed electronically by logging into your computer and visiting [https://esta.cbp.dhs.gov/esta](https://esta.cbp.dhs.gov/esta). All ESTA registrations made on or after September 8, 2010, will require payment of a $14 fee at the time of registration. This fee is made up of two fees: a $4 program administration fee (payable by all registrants) and a $10.00 *Travel Promotion Act* fee that is only payable if the ESTA is approved. If you are approved, your ESTA application will remain valid for two years (but this does not allow you to stay in the U.S. for two years) as well as permitting you to make multiple trips during that period without needing to reapply for each trip.
The ESTA application now requires the traveller’s country of birth information. This applies to new applications submitted on or after December 22, 2011 and does not apply to applications submitted prior to that date.

It is important to note that when travelling to the United States with the approved ESTA, you may only stay for up to 90 days at a time. You must also ensure that there is a “reasonable” amount of time separating each trip back to the U.S. so the CBP officer will not think that you are really trying to live full-time in the United States. That being said, while there is no set “waiting-time” between each trip, you will still need to use your own good judgment in planning the time between your next trip back.

If your ESTA application is approved, but the passport you are using will expire in less than two years, you will note that your ESTA approval will only remain valid for the duration of your passport’s validity. After that time, once you receive your new passport, you will need to reapply for further ESTA approval.

If your ESTA application is denied, and you still wish to visit the United States, you will be required to apply for a regular non-immigrant visa at a U.S. embassy or consulate.

**Fast Facts**

- **Canadian citizens do not apply for ESTA under any circumstances.**
- **Canadian Permanent Residents (landed immigrants) who are citizens of VWP countries traveling by land do not need to apply for ESTA. You do need ESTA approval if travelling to the U.S. by air or sea on a commercial flight or vessel.**
- **Canadian Permanent Residents (landed immigrants) who are not citizens of VWP countries require a visa regardless if travelling by land, sea or air. As such you do not need to apply for ESTA as well.**
- **If you are a citizen of a VWP country and transiting the U.S. by air on a connecting flight to a final destination in a different country, you still must apply for ESTA approval.**

**HOW LONG CAN I VISIT?**

It is important to remember that the length of time you are allowed to be absent from your home province/territory without losing your government health insurance benefits, and the length of time you can legally visit the United States (or any other country for that matter) in any one year, are not necessarily the same.

Most provincial/territorial health insurance programs make no distinction between being absent from the province/territory but still remaining within Canada, and being absent and travelling internationally.

While some provincial/territorial plans are very rigid in terms of the amount of time a resident can be away from the home province/territory, others are more generous in terms of allowing a possible second trip — outside of the traditional snowbird season — across Canada or even internationally. Ontario permits its residents to be absent from Ontario for seven months of the year. For the remaining five months, Ontarians must remain within Ontario. Similarly, British Columbia allows long-term vacationers to maintain their health coverage while spending up to seven months in a calendar year outside of the province. Newfoundland & Labrador permit its residents to travel for eight months each year with the remaining four months specifically being spent in the province.
In these cases, however, residents from these provinces cannot stay in the United States for this amount of time without special permission from the United States government. The maximum allowed time for a Canadian citizen is still only six months under U.S. law. For a Canadian permanent resident, the time limit is only 90 days.

It is important to note that your number of allowed days in the United States each year does not automatically reset itself on January 1st simply because the calendar year has changed. The time is calculated based on your travel dates and can continue from one calendar year into the next. Your departure date from the U.S., as a Canadian citizen for example, cannot be more than 182 consecutive days from your date of arrival. In essence there is both a per-trip and per-year limit.

Equally important to note, travel days from the Canada-U.S. border to your final vacation destination in one of the sun-belt states are not “free” days in terms of the calculation. Every day spent in the United States throughout the year, including random shopping trips, sporting events, etc., and even the two or three travelling days to and from your final destination count towards your time spent in the United States.

Another common misassumption of many snowbirds is that by purchasing a vacation home in the United States, they can come and go as they please without any time limit restriction. Owning property – as opposed to renting a vacation home – does not increase your maximum number of days allowed each year.

Lastly, it is important to remember that unless you are a dual U.S. citizen (besides being a Canadian citizen or citizen of some other country) or you alternatively are a U.S. Lawful Permanent Resident (i.e. have your “green card”) you do not have the “right of abode” in the United States. You are a foreign visitor without any entitlement or “rights” whatsoever. While most Canadian citizens are welcome to visit the United States for up to six months (182 days) in a 12-month period, if the U.S. Customs and Border protection (CBP) officer at the port of entry decides that you will be admitted for a lesser period of time, there is no immediate appeal. The CBP officer has the absolute authority to determine what period of time you are to be admitted up to the maximum prescribed for your class of visa.

In general terms, there are four types of travellers to the United States:

**1. U.S. citizens (or holder of U.S. dual citizenship with another country such as Canada) as well as U.S. lawful permanent residents (green card holder).**

These individuals have “the right of abode” in the United States and accordingly can enter the United States whenever they want and for as long as they want.

**2. Canadian citizens who travel with a Canadian passport.**

If you are a Canadian citizen you are currently allowed to enter the U.S. as a tourist (under the B-2 class of visa) for a maximum of six (6) months. You do not need a paper entry visa in your passport but must provide proof of Canadian citizenship (Canadian passport or other approved alternative border-crossing document such as a NEXUS card).

For expediency in processing Canadian travellers at the Canada-U.S. border, a U.S. Customs and Border Protection (CBP) officer will simply calculate the maximum visit time as “six months less a day”. They will not take the time to actually count 182 boxes on a calendar.

It is important to note that a CBP officer may elect – for any reason – to admit you for a period less than six months. This is not a debateable or negotiable point. It is their right to admit you for whatever period – not exceeding the maximum – which the CBP officer considers appropriate.
If you are a dual citizen of Canada and another country other than the United States (e.g. United Kingdom), to be treated as a Canadian citizen at the border, including being admitted for the maximum six month stay, you must present a Canadian passport as your travel document. You cannot use the passport of your other country together with merely your Canadian citizenship card slipped inside the cover to be treated as a Canadian citizen. The passport you use will determine under which citizenship rules you will be admitted to the United States.

3. Canadian permanent residents from countries that are on the U.S. visa waiver program.

If you are a Canadian permanent resident (not a Canadian citizen) whose country of origin is one of the set of designated visa waiver countries, you are currently allowed to enter the U.S. as a tourist for up to ninety (90) days per trip. You do not need a paper entry visa but must have a valid passport. You will also need your new Canadian Permanent Resident Card (also known as the PR Card or Maple Leaf Card) to re-enter Canada at the end of your ninety day visit.

At the time of printing, and subject to change without notice, the list of U.S. visa waiver countries includes:

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Under the Visa Waiver Program Improvement and Terrorist Travel Prevention Act of 2015, which was signed into law on December 18, 2015, travellers in the following categories are no longer eligible to travel or be admitted to the United States under the Visa Waiver Program (VWP):

- Nationals of VWP countries who have travelled to or been present in Iran, Iraq, Sudan, or Syria on or after March 1, 2011 (with limited exceptions for travel for diplomatic or military purposes in the service of a VWP country).

- Nationals of VWP countries who are also nationals of Iran, Iraq, Sudan, or Syria.

In addition, as of April 1, 2016, you must have an e-passport to use the VWP. An e-Passport is an enhanced secure passport with an embedded electronic chip. You can readily identify an e-Passport, because it has a unique international symbol on the cover.
4. Canadian permanent residents from all other countries.

If you are a Canadian permanent resident (not a Canadian citizen) whose country of origin is not one of the visa waiver countries, you are currently allowed to enter the U.S. as a tourist only with a passport and with a formal entry visa issued at a U.S. embassy. You will also need your new Canadian Permanent Resident Card (also known as the PR Card or Maple Leaf Card) to re-enter Canada at the end of your visit. Please note: as a non-Canadian citizen, as well as not being from a country on the U.S. visa waiver list, your maximum length of stay could be shorter than ninety days, and other entry restrictions could be imposed.

While a Canadian citizen may apply for an extension to the six month maximum stay rule, permanent residents from visa waiver countries cannot extend, adjust or change their status while still in the U.S.

Generally, visitors travelling to the United States are required to be in possession of passports that are valid for six months beyond the period of their intended stay in the United States. However, citizens of certain countries, including Canada and most (but not all) visa waiver countries are exempt from this requirement and need only have a passport valid for their intended period of stay. A list of all the countries exempt from the six-month rule can be found on the U.S. Customs and Border Protection website at [www.cbp.gov](http://www.cbp.gov).

**Clarification of Six Months Admissibility of Canadian Citizens under B-2 Visa (Tourist)**

It has been clarified that the CBP officer who processes your admission at the port-of-entry has the absolute discretion to calculate your past and current travel pattern (for the purpose of determining the six months maximum visit time) to be any 12-month revolving period of his/her choosing. If your past travel would suggest that you “normally” start each fall snowbird season on November 1st, the CBP officer can decide that your personal 12-month period will be calculated from November 1 to October 31. For another traveller the same CBP officer may determine their period is the calendar year January to December. This is not a debateable issue with the CBP officer.

In any event, travellers should not seek to stay longer than six months on any one trip even if the trip extends over January 1st.

The burden of proof that you are not an intended immigrant (plan to make the U.S. your primary residence) is always on you. Although there is no set period of time Canadians must wait to re-enter the U.S. after the end of their stay, if it appears to the CBP Officer that you are spending more time overall in the U.S. than in Canada, it is up to you to prove to the officer that you are not a de facto U.S. resident.

Besides possibly jeopardizing your Canadian provincial/territorial health care coverage, there are U.S. federal income tax implications if you are physically present in the United States for 183 days or more in any one calendar year.

**Time to Allow Between Each Trip**

A frequently asked question concerning the calculation of days permitted in the United States is, “What happens to my time limit if I take a Caribbean cruise while in the U.S. or briefly return to Canada at Christmas. Can I add those days onto the end of my originally-planned ‘go home’ date?”

The answer may be found in the instructions to the I-94 Arrival/Departure Record. It should be noted that in April 2013 the I-94 record process became automated and U.S. Customs and Border Protection officers began creating an electronic automated arrival record during the admission process for
non-immigrants entering the United States, including Canadian citizens, at air and sea ports of entry. This electronic automated arrival/departure record can be accessed online by travellers at https://i94.cbp.dhs.gov.

For the trip clock to stop and restart with a new “go home” date, a traveller may be required to be absent from the United States for a minimum of 30 days between each trip. While you may not technically be in the United States (or one of its possessions) during a seven or ten day Caribbean or Alaskan cruise, by sailing and returning to a U.S. port for this mini-holiday, you may not be able to add the seven or ten days onto the end of your original trip. The inspector may rule that your cruise was not of sufficient duration.

If you travel to the United States in the fall, and temporarily return to Canada for one or two weeks for Christmas or New Year’s celebrations, and then return to the U.S. to “continue” your original snowbird winter months, you likewise may not be permitted to add this time onto the end of your original “go home” date. While you may not have been physically in the United States for those days, your preplanned intention of returning to continue your winter months time may be considered by CBP that you never actually intended to conclude your original full trip and take all of your belongings back to Canada with you. If that is the ruling your original “go home” date still applies. Ultimately, it is up to the inspector at the border as to whether he/she counts periods of absence of less than 30 days such as a trip home for Christmas. Some have suggested that such absences do not allow you to stay longer than you would have if you had not taken the trip. Others give credit for that time outside the United States.

If you return to Canada in April or May, but know that you will be planning to return to the United States briefly in the late spring or summer, it’s a good idea to ensure that a minimum of 30 days lapses from your initial “go home” date to when you plan to travel again. By not making sure you have clearly ended your winter snowbird trip, the CBP officer may not let you back into the United States for this subsequent trip. It’s a good idea to keep an eye on your upcoming fall snowbird travel dates south to allow for the duration of your summer trip. If it appears to the CBP Officer that your fall travel date means you are now spending/intending to spend more time in the U.S. than in Canada in a 12-month period you may be deemed to be an intended immigrant and denied entry to the United States.

**HOW LONG WILL I WAIT TO CROSS THE BORDER?**

The Canada Border Services Agency (CBSA) and U.S. Customs and Border Protection (CBP) provide wait time information to travellers who wish to determine how long it will take to cross a border point.

To determine how long it will take to cross the border into the U.S. from Canada or Mexico visit the CBP webpage at http://bwt.cbp.gov. Wait times are divided into northern and southern points of entry, and commercial, passenger, and alternative inspection wait times. In addition, border wait times are made available via RSS feed — a format for delivering regularly changing web content to whoever wants it. You can even customize your RSS feed to receive information on only the ports of entry of interest to you.

CBP also offers an Airport Wait Times feature on their website at http://awt.cbp.gov. CBP closely monitors the flight processing times, commonly referred to as wait times, for arriving flights at the busiest international airports. The flight processing time is the length of time from flight arrival to the time the last passenger on the flight is screened by CBP officers in the primary processing area. This service does not have information for Canadian airports that have U.S. CBP preclearance facilities.
To determine how long it will take to cross the border into Canada please visit the CBSA Border Wait Times webpage at [www.cbsa-asfc.gc.ca/bwt-taf](http://www.cbsa-asfc.gc.ca/bwt-taf).

Each border location updates its estimated wait times at least once per hour, and the webpage is refreshed every ten minutes. The standard wait times the CBSA has set for travellers are:

- 10 minutes -- Monday to Thursday
- 20 minutes -- Friday, Saturday, Sunday, and holidays

Note: In the Border Wait Times table, “No delay” means less than 10 minutes.

### NEXUS

NEXUS is a joint frequent border-crossing program of the Canada Border Services Agency (CBSA) and U.S. Customs and Border Protection (CBP).

The program was designed to expedite border clearance for low-risk, pre-approved travellers entering (or re-entering) the United States and Canada. The program currently operates in an air, land and marine mode with a special harmonized photo ID card.

NEXUS is one of the approved alternatives to carrying a passport in order to enter or depart the United States by air.

To enter the United States by air from a Canadian airport that has U.S. pre-clearance facilities, you may access a self-serve kiosk in the pre-clearance customs hall instead of lining up with the other travellers to be interviewed in-person by a CBP official.

To enter Canada by air from any country in the world – not just the United States – you may access a self-serve kiosk in the Canada customs hall in the airport instead of lining up with the other deplaning passengers from your flight to be interviewed by a CBSA official.

Both kiosk machines are accessed by an iris scan of your eye to confirm your identity. A digital photograph, digital inkless finger scans, and iris image scan is part of the final approval process when the NEXUS card is issued.

During peak travel periods, the Canadian Air Transport Security Authority (CATSA) typically offers NEXUS members a dedicated entrance that allows them to proceed directly to the front of the screening line, resulting in shorter wait times. Dedicated NEXUS entrances are available at these airports:

- Calgary
- Edmonton
- Halifax
- Kelowna
- Moncton
- Montréal
- Regina
- Ottawa
- Québec City
- Saskatoon
- St. John’s
- Toronto City Centre
- Toronto Pearson
- Victoria
- Vancouver
- Winnipeg

In addition, please note that a trusted traveller kiosk is also available at **Billy Bishop Toronto City Airport**, for incoming flights only for use by members of NEXUS and CANPASS Air.

At major land border crossings between Canada and the United States, special NEXUS lanes are operational with significantly shorter lines of vehicles than the regular booths. It is important to remember that everyone travelling in the vehicle with you – not just the driver – must be enrolled in NEXUS (and have their card with them) in order to use the special NEXUS auto lanes. If any of your passengers travelling with you are not enrolled, then you will have to use a regular booth for clearance into the United States or Canada.
To enrol in NEXUS you must:

- Complete the enrolment application from the CBSA website at www.nexus.gc.ca. You can apply online or alternatively print your completed application and send it by regular mail with your supporting documents and fees.
- Submit photocopies of all required supporting documents.
- Submit the appropriate fee of $50 CAD or USD.
- Attend an in-person interview at an enrolment centre close to you. For applicants living in Canada, this will include an in-person interview by a CBP officer.

To prove your citizenship and admissibility, you must submit a photocopy of one of the following:

**Canadian citizen**

- Valid Canadian passport
- Birth certificate and government-issued photo ID
- Canadian citizenship certificate (with photo) or card
- Certificate of Indian Status

**Canadian permanent resident**

- Valid Canadian Permanent Resident card
- Record of landing

To prove your place of residence (secondary document), you must submit a photocopy of one of the following:

- Valid driver's licence
- Other provincial identification card
- Other federal identification card
- Any document with a current address (i.e. current bill, invoice, bank statement)

Application processing, including background law enforcement checks, generally takes six to eight weeks.

Please note that while a NEXUS card is valid for five years and works between Canada and the United States, it does not replace a passport for travelling internationally to other countries outside North America.

For more information on the NEXUS program please contact one of the following Canadian Processing Centres:

**Quebec and Atlantic Canada** 866-399-5887  
*Monday to Friday – 8 a.m. to 4 p.m. EST (except holidays)*

**Ontario and the U.S.** 800-842-7647  
*Monday to Friday – 8:30 a.m. to 4:30 p.m. EST*

**Western and Central Canada** 866-496-3987  
*Monday to Friday – 8 a.m. to 4 p.m. PST*
PROVING YOU ARE ONLY A TEMPORARY VISITOR

Canadian citizens entering the United States for business or pleasure (as tourists) are covered by special rules that are not necessarily extended to citizens of other countries (including Canadian permanent residents).

In general terms Canadian citizens are admitted to the U.S. as temporary visitors for a maximum period of “six months less one day” (182 days) in a twelve month period.

While in the United States, Canadian citizens are allowed to apply for an extension of this 182-day initial limit, through U.S. Citizenship and Immigration Services (USCIS), provided they have a legitimate and compelling reason for needing an extension. Canadian permanent residents (not citizens) are admitted for a maximum stay of 90 days which cannot be extended from within the United States.

The first thing to remember when arriving at a border crossing is that, unless you are a U.S. citizen or hold U.S. Lawful Permanent Resident status (a green card), you are applying to enter the U.S. as a guest and therefore have no “right” to be allowed to enter. Owning property in the United States does not change your status as a visitor. Similarly, the U.S. Customs and Border Protection (CBP) officer does not have to allow you to enter for a full 90-day or 182-day maximum, but may impose — at his/her discretion — a shorter visiting time limit if you do not fully satisfy the requirements to enter. This is not a negotiable or debatable point — it is simply take it or leave it.

While Canadian citizens do not see an actual paper visa glued into their passport, Canadian citizens nevertheless enter the United States with a paperless visa. While there are numerous visa categories, the two most relevant classes are:

- B-1 temporary visitors for business
- B-2 temporary visitors for pleasure (such as snowbirds during the winter months) or someone seeking medical treatment

Under the U.S. Immigration and Nationality Act (INA), there is a presumption in law that every visitor visa applicant is arriving in the United States with the intent to be a permanent immigrant. It is therefore important for the traveller to overcome this presumption when being interviewed by the CBP officer by demonstrating with their verbal answers as well as possible paper documentation that:

- The purpose of the trip is to enter the United States for business, pleasure or medical treatment
- The traveller plans to remain for a specific limited period of time; and
- The visitor has a residence (primary home) outside the United States as well as other ties binding them to another country which will ensure their departure from the United States at the end of the visit.

Things you must do to satisfy the CBP officer of your legitimate and honourable intentions to enter the U.S. as a law-abiding temporary visitor for pleasure include:

Prove that your stay in the United States is a temporary one.

- If travelling by a commercial carrier (air, train, bus, etc.) have your return ticket with a date of return travel before the expiry of your allowed time in the U.S.
- If you have booked hotel accommodations, have the confirmation with you, including the full mailing address and telephone number where you are staying.
• If visiting family or friends have a copy of the e-mail or regular letter from them inviting you to visit and the duration of your expected stay.

• If you are travelling on an extended trip, such as a cruise, have a copy of your complete itinerary with supporting reservations and bookings along the way.

• If travelling to attend a social engagement such as a wedding or other family celebration, carry the invitation you received in the mail.

Prove that you have a principal residence in Canada that you have not abandoned to which you plan to return. This is particularly important if you own a vacation home in the United States, or are travelling by a motor home, and therefore do have the same “guarantee” of needing to leave the U.S. “on time” as if you were renting just for the season.

• If you own your principal home in Canada, carry a copy of the deed to your property along with the current year’s municipal property tax statement.

• If you lease your permanent home in Canada, such as an apartment or room (that is yours exclusively 24-hours, 7-days a week), have a copy of your lease or rental agreement showing that the lease term runs beyond the time you are expected to be in the U.S.

• If you own your home or condominium, or pay utilities separately on an apartment or condominium, have copies of recent utility bills to show that your home is an “active” and operational residence.

• Copies of your automobile and home insurance showing your name and Canadian address.

Prove that you intend to leave the U.S. at the end of your temporary stay and that you can lawfully re-enter Canada.

• Carry your Canadian passport, Canadian Citizenship Card, Canadian birth certificate or Canadian Permanent Resident Card (if not a Canadian citizen) to prove that you can re-enter Canada at the end of your trip.

• If travelling by a commercial carrier, be sure you have a round-trip ticket.

• If you have doctor or medical appointments pre-scheduled for your return, have copies of the confirmed appointment cards.

• If you have a social engagement, such as a wedding or other family celebration, for which you plan to return, carry a copy of the invitation.

• A non-expired provincial/territorial health card proves your entitlement to coverage upon your return.

Prove that you have adequate financial arrangements to enable you to carry out the purpose of your visit and finance your departure with documents such as:

• An ATM bank card allowing access to your funds and/or traveller’s cheques, etc. to finance your travels.

• A copy of your recent bank statements showing sufficient funds to enable you to travel.

• A copy of your most recent Canadian income tax return as well as a copy of your most recent IRS 8840 Closer Connection form.
Prove that you have not overstayed any previous trips to the United States, especially if you own a vacation property or drive a motor home:

- Carry the last six months of your bank statements and credit card statements showing that you have been making routine purchases in Canada and not in the United States.

**Important!** Many times visitors overstay their allowed visiting time with the attitude that they will not get caught. The next time you attempt to enter the U.S., if it is determined that you have previously overstayed your last visit, in the mind of the CBP officer there is a very high risk you will try to overstay your legal entry time again. As the U.S. Visitor and Immigrant Status Indicator Technology (US-VISIT) program expands, this will become even more carefully monitored and vigorously enforced.

**I-94 Arrival/Departure Record**

Form I-94 is the Department of Homeland Security (DHS) Arrival/Departure Record issued to visitors who are admitted to the U.S., who are adjusting status while in the U.S. or extending their stay, among other things. While U.S. Customs and Border Protection previously attached a paper version of the I-94 to the non-immigrant visitor's passport upon entry, the process has recently become automated. Effective April 2013, U.S. Customs and Border Protection officers began creating an electronic automated arrival record during the admission process for non-immigrants entering the United States, including Canadian citizens, at air and sea ports of entry. This electronic automated arrival/departure record can be accessed online by travellers at [https://i94.cbp.dhs.gov](https://i94.cbp.dhs.gov).

If you retrieve your most recent record or travel history using this online tool, you may notice that exit records from the United States by land do not appear. This may be due to the fact that the information sharing program known as the entry/exit initiative has still not been extended to include Canadian and American citizens.

It is important to keep in mind that the onus is always on the traveller to prove, if requested by CBP, your departure from the United States. The following documents are examples you can use to validate your exit, which can be kept in your border binder:

- Original boarding passes you used to depart the United States;
- Entry or departure stamps in your passport indicating entry to another country after you departed the United States;
- Dated bank records showing transactions to indicate you were in another country after you left the United States;
- Dated credit card receipts, showing your name for purchases made after you left the United States to indicate you were in another country after leaving the United States.

**The Department of Homeland Security's Travel Redress Inquiry Program (DHS TRIP)**

The Department of Homeland Security has recently streamlined the complaint process for those agencies it oversees (including the CBP and USCIS) by introducing The Department of Homeland Security Traveller Redress Inquiry Program (DHS TRIP). DHS TRIP is a single point of contact for individuals who have inquiries or seek resolution regarding difficulties they experienced during their travel screening at transportation hubs—like airports and train stations—or crossing U.S. borders, including:
• Watch list issues
• Screening problems at ports of entry
• Situations where travellers believe they have been unfairly or incorrectly delayed, denied boarding or identified for additional screening at our nation's transportation hubs

DHS TRIP routes your redress request to the appropriate office for review and adjudication. When you apply for redress, you will be assigned a record identifier or Redress Control Number.

DHS TRIP uses an online form that you complete at https://trip.dhs.gov. It takes just a few moments to complete the screens and submit your complaint. You will be asked to submit documentation to complete the redress process. You can submit documents via mail or e-mail. For expedited service, e-mail all requested documents to TRIP@dhs.gov. Submitting documents via mail will result in slower processing. However, if you are unable to complete the online form, you may mail the DHS TRIP Traveller Inquiry Form. The form may be downloaded from the DHS website at www.dhs.gov/xlibrary/assets/dhstrip-form-591.pdf.

Supporting documents are required to complete your TRIP submission. U.S. citizens need only provide a legible copy of an unexpired U.S. passport or, in its absence, at least one legible copy of an unexpired government-issued photo identification document from the list below. For minors (individuals under the age of 18), a copy of either a certified birth certificate or a passport is the only identification document required.

Non-U.S. citizens must provide legible copies of the biographical pages of your unexpired passport/identification document, and/or copies of any U.S. government-issued identification documents listed below:

• Passport
• Passport card
• Driver's license
• Birth certificate (only for individuals under the age of 18)
• Military identification card
• Government identification card (federal/state/local number)
• Certificate of citizenship
• Naturalization certificate
• Immigrant/non-immigrant visa
• Alien registration
• Petition or claim receipt
• I-94 admission form
• FAST card
• SENTRI card
• NEXUS card
• Border crossing card
• SEVIS card
Completed DHS TRIP Traveller Inquiry Forms and copies of identification documents can be submitted:

- Via email to TRIP@dhs.gov. If your attachments exceed 10 MB, they will be rejected due to size. If necessary, please send separate e-mails with attachments, using the same subject line for each e-mail.
- Via mail to: DHS Traveller Redress Inquiry Program (DHS TRIP) 601 S. 12th St. TSA-901 Arlington, VA 20598-6901

Regular and overnight mail submissions will take 10-15 business days to arrive due to federal government mail screening requirements. If using the mail, be sure to send copies of your identification documents, not the original documents, because they cannot be returned.

Incomplete identification documents will delay the redress process.

**Complaints against Canadian border officials**

When making a complaint submission to the Canada Border Services Agency, include:

- Your name, mailing address and telephone number
- A detailed account of the incident including date, time and port of entry
- The name and badge number of the CBSA officer involved in the incident

The CBSA encourages clients to first speak with a manager or superintendent where the service was provided. Alternatively, you can submit a complaint:

- Online through the electronic feedback form at: www.cbsa.gc.ca/contact/feedback-retroaction-eng.html
- By writing to the CBSA at: Canada Border Services Agency – Recourse Directorate Ottawa, ON K1A 0L8.

The association fully supports Canadian border security officials, but is also mindful that they are civil servants of the Canadian public. The Treasury Board of Canada, which is considered the general manager and employer of the public service, has a Declaration of Quality Services Principles that entitles Canadians to service that:

- is prompt, dependable and accurate;
- is courteous, and respects individual rights, dignity, privacy and safety;
- is good value for money, and is consolidated for improved access and client convenience;
- reflects a clear disclosure of applicable rules, decisions and regulations;
- respects the Official Languages Act;
- is regularly reviewed and measured against published service standards, and these reviews are communicated to clients; and
- is improved wherever possible, based on client suggestions, concerns and expectations.

Should Canadian travellers feel that their complaint has not been adequately addressed, Canadian citizens may seek recourse through writing to the Minister of Public Safety and Emergency Preparedness, or by filing a human rights complaint with the Canadian Human Rights Commission.
VEHICLE TRANSPORT SERVICES

If you decide that you cannot, or simply prefer not to drive your Canadian automobile to your winter destination in the fall, and return with it in the spring, there are several options open to you.

Besides asking a friend or family member to drive your vehicle, while you fly by a common carrier, you can also contract the job to an “automobile and truck drive-away service”.

Using a family member or friend

Customs and Border Protection (CBP) has treaties with Canada and Mexico to prevent the import/export of stolen vehicles. In order to enforce these treaties, CBP Officers might ask to see documentation that the driver of a vehicle leaving or entering the U.S. is either the lawful owner or authorized driver of that vehicle.

If you decide to ask a family member or close friend to drive your vehicle for you, instead of hiring a commercial service, there are a few details you will need to arrange.

- Supply the driver with a letter of authorization to transport your vehicle southbound and, in the spring, a new letter (with current date) to transport your vehicle back northbound (see below). The driver might want to have the permission letter notarized and addressed to the "Officer In Charge of Customs and Border Protection." If the car or vehicle is leased, the driver should have written permission from the leasing company to drive the car in another country.

SAMPLE AUTHORIZATION LETTER

This is to confirm that I, your name and your passport number along with the name of the country that issued it am the registered owner of a year, colour, make, model, vehicle identification number (VIN) of your vehicle bearing name of the province/territory of the licence plate and the actual licence plate number.

I hereby authorize relationship of driver to you, his/her name, his/her passport number along with the name of the country that issued it to drive my vehicle, on my behalf from my principal Canadian residence at full address of your principal home in canada to my part-time vacation residence at full address of your part-time home in the United States with the intent of it being returned to Canada in date or month and year when you are scheduled to return at the end of that winter season.

If you require further information I can be reached at your Canadian telephone number, cellular phone number (if applicable), and your U.S. Telephone number

Signed by you current date

AUTHORIZATION (Example)

This is to confirm that I, John/Jane Snowbird, Canadian passport number AB123456 am the registered owner of a 2012 White Ford Escape, Vehicle identification number (VIN) 1234567890, bearing Ontario plate number AAAA-0000.

I hereby authorize my Son, Bill Snowbird, Canadian passport number BB987654, to drive my vehicle, on my behalf from my principal Canadian residence at 1234 Main Street, Toronto Ontario M1A 1Z1 to my part-time vacation residence at 567 Orange Boulevard, Unit 7, Lakeland, Florida 34823 with the intent of it being returned to Canada in the Spring 2017.

If you require further information I can be reached at Canadian telephone number (416) 555-1234, My cellular number (647) 555-5678 and my U.S. residence telephone number (727) 555-0011

Signed John/Jane Snowbird

Date NOVEMBER 1, 2016
• Supply the driver with a photocopy of your passport (assuming you are the registered owner of the vehicle) together with any additional pages in your passport that contain entry visas for the United States (if applicable).

• Supply the driver with the original or a photocopy of the vehicle registration.

• Ensure the driver has a secure means of returning home (e.g. airline ticket) with him/her when travelling southbound. Someone entering the United States, on a temporary basis, must be able to show the U.S. Customs and Border Protection (CBP) officer how they plan to leave the U.S., since the vehicle they are driving is being left behind with you.

• Ensure the driver has his/her valid passport for entering and departing the United States — a requirement if departing by air in the fall as well as flying back in the spring to pick up your vehicle.

• Ensure the driver has out-of-country travel medical insurance for the initial drive southbound and for the separate spring trip northbound.

• Complete U.S. Customs and Border Protection (CBP) form 3299 Declaration for Free Entry of Unaccompanied Articles ensuring a complete and accurate list of all the articles in the vehicle is provided. The form can be downloaded from the CBP website at www.cbp.gov/newsroom/publications/forms.

• Complete Canada Border Services Agency (CBSA) Form E-15 Certificate of Destruction/Exportation — category 4 reason “temporary export” — that is an itemized list of all goods that will be transported southbound in your vehicle by the driver. This will help avoid possible taxes and duty, when the items are returned in the spring. The form can be downloaded from the CBSA website at www.cbsa-asfc.gc.ca/publications/forms-formulaires/e15.pdf.

• In the spring, a completed copy of CBSA form E-24 Personal Exemption CBSA Declaration for the list of goods that are being driven back in your vehicle, together with a copy of form E-15 that was completed for the southbound trip.

• In the spring, the original copy of CBSA form E-24 Personal Exemption CBSA Declaration (the driver has the photocopy) must accompany you on the airplane to be submitted along with the regular airline customs form for “goods that will be following you home”.

**Important Note for Travelling to the United States**

• U.S. law provides for a personal exemption from formal entry requirements and duty when a traveller temporarily visits the United States with personal effects (appropriate to his/her needs during the visit) and/or a vehicle (to be used during your stay) that are exported out of the United States at the end of your trip. If the goods are accompanying you, then you must declare them at the border at the time that you enter the United States.

• While your driver may be a friend or family member (and not a commercial drive-away service) who receives nothing in return except travelling expenses and a return airline ticket back to Canada, they are still deemed to be acting in a commercial capacity by U.S. Customs and Border Protection (CBP) as they are transporting items which do not belong to them and driving a vehicle which is likewise not registered in their name. As such they are subject to other requirements imposed on commercial carriers by CBP including fees.

• While commercial transport firms must complete advance electronic information requirements (such as an e-manifest of goods being transported), CBP recognizes that friends and family
members acting for you as a “one time” commercial carrier may encounter extreme difficulty in establishing the appropriate commercial identifiers needed for this pre-registration electronic system. Accordingly, CBP has established an exception to the electronic manifest (e-manifest) requirements.

- Your designated driver will, none-the-less, still need to use the commercial border-crossing lanes (not regular passenger vehicle lanes) and will need to provide all of the required documentation to the CBP officers.

For further information, you can contact the Canada Border Service Agency (CBSA) toll-free at 1 (800) 461-9999.

**Commercial “Drive-Away” Service**

A number of “Drive-Away” companies can be found in your local Yellow Pages® book or by performing an online search under this heading.

For the record, the association does not endorse or recommend any one company or chain of companies for this type of work. Be cautious if they claim to have our formal snowbird endorsement.

When deciding to hire a drive-away company, look beyond any fancy advertisement or website statements and service commitment claims. Check out the company and ask for verifiable references from recent satisfied customers.

Understand what charges and taxes are involved as well as what payments, if any, you will need to make when the vehicle is shipped and delivered at the other end. How will these payments be made — cash, personal cheque, certified cheque, credit card.

What is the procedure, in the spring, if you wish to use the same company to return your vehicle to Canada? Ask about a special rate for both directions.

Before entering into any contracts, check with your auto insurance broker. They may also be able to suggest a specific company. If your vehicle is actually being driven in the United States (not merely being shipped as freight or cargo), and the person driving your vehicle becomes involved in an accident, it will be charged back to you and your auto insurance policy. Some auto policies contain fine print clauses requiring notification of such arrangements, as well as the payment of an added risk surcharge (especially if driving the vehicle outside of Canada). Some drive-away services, in their contracts, may actually contain a clause making you — not them — liable in such situations.

If your vehicle is being driven, and not merely shipped, will the driver be aged 25 or over? Does he/she have a clean driving record and does he/she have experience driving different makes and models of cars over a long distance?

If the vehicle you are planning to transport is leased, it is also important to check with your leasing company to confirm that there are no restrictions on driving (or transporting) the vehicle outside Canada.

Lastly, it is important to note that the Canada Border Service Agency (CBSA) has started to enforce an old regulation that requires vehicles being “imported” into Canada, but unaccompanied by their registered owner, to be held in customs bond for clearance until the owner or his/her approved customs broker arrives. This had come about in recent years due to the discovery of illegal drugs stowed in some vehicles arriving in Canada. In this case, the drive-away service you contract may not be able to deliver your vehicle directly to your home, resulting in additional customs fees and storage costs if you will need to claim your vehicle in person.
WHAT TRAVEL DOCUMENTS WILL I REQUIRE FOR ENTRANCE INTO THE UNITED STATES?

_United States Western Hemisphere Travel Initiative (WHTI)_

On April 5, 2005 the U.S. Department of State and U.S. Department of Homeland Security announced a Western Hemisphere Travel Initiative (WHTI) to be introduced in multiple phases.

WHTI is a legislated requirement for entry into the United States stemming from the 9/11 Commission Report and the U.S. _Intelligence Reform and Terrorism Prevention Act (2004)._ As an American law, it does not affect any current entry requirements into Canada.

This security initiative, now operational, affects everyone travelling to and from the United States, Canada, Mexico, the Caribbean, Central and South American and the British Overseas Territory of Bermuda who wishes to enter or re-enter the United States.

Effective June 1, 2009, Canadian citizens travelling by _land or sea_ to the United States are required to present one of the following forms of identification:

- Valid Canadian passport
- Enhanced driver’s licence or enhanced identification card
- Trusted traveller program card i.e. NEXUS, FAST
- Secure Certificate of Indian Status

Effective January 23, 2007, Canadian citizens travelling by _air_ to the United States are required to present one of the following forms of identification:

- Valid Canadian passport
- NEXUS card when using a self-serve kiosk at designated Canadian airports

While exemptions exist for children and youth travelling by land, there are no exemptions for children and youth travelling by air.

_Youth exemption – land and sea only (not air travel)_

- U.S. and Canadian citizen children, aged 15 or younger travelling with parental consent, will be able to enter or re-enter the U.S. at land and sea ports with the original or certified copy of their birth certificate in place of a valid passport or other WHTI-compliant identity card.
- U.S. and Canadian citizen youth, aged 16 through 18 specifically travelling with a public or private school group, religious group, social or cultural organization or a team associated with a youth athletics organization will be able to enter or re-enter the U.S. under adult supervision, with the original or certified copy of their birth certificate in place of a valid passport or other WHTI-compliant identity card.

_Can a Canadian citizen entering the United States by land or sea (without a passport) depart from the U.S. by air without a passport?_

According to the U.S. Department of Homeland Security website, Canadian as well as U.S. citizens travelling by air are required to present a valid passport or other WHTI-compliant document to enter or depart the United States. Although Canada does not require its citizens to have a passport to re-enter Canada, the U.S. requires all travellers in the air mode to have a passport or other WHTI-compliant document in order to depart from the United States.
In situations where a Canadian citizen without a passport needs to return to Canada by air, Global Affairs Canada (GAC) strongly encourages these travellers to contact the nearest Canadian consulate to obtain a limited-validity emergency passport. It is also advisable to contact the airline to discuss their individual circumstances. Should a traveller be permitted to depart from the United States without a passport, they will not be allowed to return to the U.S. by air without first obtaining a passport.

**WHAT TRAVEL DOCUMENTS ARE REQUIRED FOR CHILDREN AND INFANTS?**

Children, infants and newborns travelling outside Canada by a commercial carrier (air, train, bus, ship), whether accompanied by their parents or not, require their own passport. While this rule currently does not apply for travel to the United States by land in a private vehicle, passports still provide excellent identification for children travelling when accompanied by one parent, grandparents, aunts, uncles, friends or relatives.

Under the United States' Western Hemisphere Travel Initiative (WHTI), a youth exemption for land and sea travel only (not air travel) has been approved concerning the need for passports.

- U.S. and Canadian citizen children, aged 15 or younger travelling with parental consent, will be able to enter or re-enter the U.S. at land and sea ports with the original or certified copy of their birth certificate in place of a valid passport or other WHTI-compliant identity card.
- U.S. and Canadian citizen youth, aged 16 through 18 specifically travelling with a public or private school group, religious group, social or cultural organization or a team associated with a youth athletics organization will be able to enter or re-enter the U.S. under adult supervision, with the original or certified copy of their birth certificate in place of a valid passport or other WHTI-compliant identity card.

**Can a Canadian citizen entering the United States by land or sea (without a passport) depart from the U.S. by air without a passport?**

According to the U.S. Department of Homeland Security website, Canadian as well as U.S. citizens travelling by air are required to present a valid passport or other WHTI-compliant document to enter or depart the United States. Although Canada does not require its citizens to have a passport to re-enter Canada, the U.S. requires all travellers in the air mode to have a passport or other WHTI-compliant document in order to depart from the United States.

In situations where a Canadian citizen without a passport needs to return to Canada by air, Global Affairs Canada (GAC) strongly encourages these travellers to contact the nearest Canadian consulate to obtain a limited-validity emergency passport. It is also advisable to contact the airline to discuss their individual circumstances. Should a traveller be permitted to depart from the United States without a passport, they will not be allowed to return to the U.S. by air without first obtaining a passport.

For children (individuals under 16 years of age) who are Canadian citizens, a passport application can be completed by one of the child's parents, the custodial parent in the case of separation or divorce, or the child's legal guardian. In the case of custody, separation or divorce, all legal documents that refer to custody, mobility of, or access to the child, must be provided. If a divorce has been granted, a copy of the divorce judgement or order must also be provided when applying for the passport. Where joint custody provisions exist, either parent may apply, but both parents must sign the application to confirm that they are aware that an international travel document is being issued for the child.
When a child is travelling unaccompanied by both parents, it is advisable prior to travel, to contact the embassy or consulate of all countries that the child will be visiting to inquire about any special entry requirements and supporting documentation. To avoid any unnecessary delays on the day of travel, it is also advisable to check with the commercial carrier (air, train, bus, ship) that you will be using as to any special company policies or screening procedures that may be in effect concerning the transportation of a child unaccompanied by both parents.

When crossing international borders, authorities may request documents such as:

- Birth Certificate of the child that includes the names of both parents (also called a “long-form” or “full” birth certificate in contrast to the familiar short-form wallet card version). For individuals born in Canada, a long-form or short-form version of a birth certificate can be obtained from the respective provincial/territorial registrar-general’s office.

- Legal Custody document(s) in the case of separation or divorce.

- Parental Consent letter.

A parental consent letter should be specific to the trip and should include contact information for the parent(s) or guardian. This could be one document, signed by both parents, or two separate but identically worded documents (see below).

The consent document could be required even if the separation or divorce documents award custody of the child to the accompanying parent, but the non-custodial parent has legal access or visiting rights to the child. If the child is travelling with only one parent, the consent letter authorizing travel must be signed and dated by the other parent. If the child is travelling without either parent, the consent letter authorizing travel must be signed and dated by both parents.

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**Sample Parental Consent Letter (Can be amended to meet your specific situation and requirements.)**

To Whom It May Concern;

I (We), (full name(s) of custodial and/or non-custodial parent(s)/legal guardian(s)), am (are) the (lawful custodial parent and/or non-custodial parent(s) or legal guardian(s)) of (child’s full name), born (date of birth (DD/MM/YY)), at (place of birth), passport # (Canadian passport number), issued (Date of issuance of Canadian passport (DD/MM/YY)), at place of issuance of Canadian passport).

(Child’s full name), has my (our) consent to travel with (full name of accompanying person), passport # (Canadian passport number), issued (Date of issuance of Canadian passport (DD/MM/YY)), at place of issuance of Canadian passport) to visit (name of foreign country) during the period of (dates of travel: departure and return). During that period, (child’s full name) will be residing with (name of person where child will be residing in foreign country) at the following address:

________________________ (Number/street address and apartment number)
________________________ (City, province/state, country)
________________________ (Telephone and fax numbers (work and residence))

Any questions regarding this consent letter can be directed to the undersigned at:

________________________ (Number/street address and apartment number)
________________________ (City, province/state, country)
________________________ (Telephone and fax numbers (work and residence))

Signature(s): _______________ Date: ___________ (Full name(s) and signature(s) of custodial parent, and/or non-custodial parent(s) or legal guardian(s))

Signed before me, (name of witness), this (date) at (name of location).

Signature: __________________________ (signature of witness)
If one parent is deceased, a certified copy of the death certificate (to explain the absence of a second parent’s signature) should be available. If a legal guardian is accompanying the child, then a copy of the court order granting guardianship might also be requested.

Although anyone can witness and/or sign parental consent letters, it is advisable to have the letter certified, stamped or sealed by an official who has the authority to administer an oath or solemn declaration (i.e. a commissioner for oaths, notary public, lawyer, etc.) so that the validity of the letter is not likely to be questioned.

While proper documentation for the child is important, make sure that you also have proper identification for yourself. This includes documentation for entry into any foreign country you are planning to visit as well as the necessary documentation to be re-admitted to Canada upon your return.

In the strictest sense of the term, a child should be considered anyone under the legal age of majority.

If the child will be visiting a country whose official language is not English, it is strongly recommended to have any consent letter officially translated into the official language of the country being visited (and if possible printed or photocopied directly onto the back side of the English consent letter) so as to ease clearance with border officials who may not be able to read English.

**WHY HAVE I BEEN REFUSED OR BANNED FROM ENTRY?**

There are many reasons why you could be considered ineligible for entry into the United States. The legal descriptions are lengthy and complex. Likewise, the following should not be considered a complete list of reasons but is for general information purposes only:

- If you have a communicable disease,
- If you have been previously removed (deported) or have overstayed a previous period of admission to the United States,
- If you might become a public charge because of limited financial resources,
- If you appear not to have a working ongoing principal residence (main home) in another country to which you plan to return,
- If you have a criminal record for crimes of moral turpitude,
- For possession of or trafficking in a controlled substance,
- If you have ever been involved in money laundering,
- If you have any involvement with terrorism or terrorist organizations (no waiver can be approved for this category),
- If you have trafficked in persons

*Criminal Records*

If you have a criminal record from anywhere in the world, no matter how minor or how long ago the offence, you may be refused entry into the United States. Under U.S. law, a pardon issued by Canada is only valid in Canada and is not recognized for purposes of entry into the United States.

Depending on the reason for your inadmissibility into the U.S., and if you are a class of nonimmigrant where a visa is not required (e.g., most citizens of Canada), or you are a nonimmigrant with appropriate documents who subsequently becomes admissible, you may be eligible to apply in advance of your travel directly to Customs and Border Protection (CBP) for a temporary waiver of inadmissibility.
The waiver application process can be lengthy (up to a year) and there is a cost of US $585.00 per application regardless of the decision on the application. The temporary waiver application, Form I-192, Application for Advance Permission to Enter as Nonimmigrant is on the U.S. Citizenship and Immigration Services website (www.uscis.gov), as well as instructions for filling it out.

Landed immigrants and certain Canadians who require a visa (e.g. for E, K, or V status applicants) to enter the United States, but are ineligible for one of the reasons previously mentioned should contact a local United States Consulate to discuss their situation. Likewise, citizens of other countries may discuss waivers of ineligibility with a consular officer if they are likely to be denied entry for one of the previously mentioned reasons. Consular officers may recommend a waiver for certain ineligible visa applicants.

You will need to apply for the waiver at either a major Port of Entry (POE), at the U.S. Border or a Preclearance office in Canada. Your application package must include the following:

NOTE: It is advisable to contact the POE or Preclearance location before you visit to confirm what paperwork is required for your specific case.

- Completed form I-192 signed and submitted by you (no copies). If you retained an attorney to file this application, counsel must complete form G-28.
- U.S. Fingerprint chart FD-258. This fingerprint chart will be completed by a U.S. CBP Officer at a designated location when you come in person to submit the application, or - if you have mailed the application, instructions for obtaining it will be given to you after the rest of the application has been received.
- A Form G-325A, completed and signed by you. Please ensure that all copies of this form are legible.
- Each application, regardless of the ground of inadmissibility, must be accompanied by a copy of an official police record or evidence that no record exists, from your country of residence or nationality. Canadians: You can obtain verification of your criminal record or evidence of a lack thereof from the Royal Canadian Mounted Police (RCMP) by submitting your fingerprints on Form C216C. Please contact your local RCMP office or police agency for fingerprint locations. Fingerprint will be taken and sent electronically to the RCMP. For instructions, addresses and payment information, please visit the RCMP website, www.rcmp-grc.gc.ca. There is a fee in the amount of $25.00 (CAD). The RCMP will send you a letter that should then be submitted to CBP when you submit your waiver application. Do not submit the application until you have obtained the documents from the RCMP - incomplete packages will not be processed.
- If you have a criminal file in any other country's court system, you must also obtain a copy of the applicable record or an official letter from the court of jurisdiction stating the reason why a copy of the record is not available.
- Evidence of your citizenship.
- A statement regarding the purpose of your intended activities in the United States, e.g. vacation, business, etc.
- A copy of the official court record from the actual court of conviction indicating plea indictment, conviction and disposition for each and every crime committed anywhere in the world.
If you are inadmissible to the United States because of a criminal conviction, you must submit a statement in your own words, signed by you, explaining the circumstances of each arrest, conviction, and sentence or fine imposed. Additionally you should submit any evidence or explanation of your reform or rehabilitation such as counseling or rehabilitation programs completed, current employment, marital status, community service etc. or any other information you wish to be considered and you believe strengthens your request.

**NOTE:** NOT all Ports of Entry are able to process applications for waivers.

It is always good advice to also speak with an immigration lawyer familiar with United States immigration law if you are seeking a waiver of ineligibility. You can search for a member of the American Immigration Lawyers Association practise in Canada or the United States by visiting [www.ailalawyer.com](http://www.ailalawyer.com).

**Refusal of/Banned from Entry**

The permanent U.S. record created when a Canadian has been refused entry to the United States becomes part of a computerized database readily available at all land border and inland ports of entry as well as at U.S. Department of Homeland Security pre-clearance facilities in Canada.

An initial refused entry does not necessarily mean you are banned from subsequent entry. At the time of refusal you will normally be advised of the requirements you have to meet to re-apply for entry (such as obtaining a waiver or producing documentation supporting your intention to return to Canada at the end of the trip).

If, however, you attempt to enter the United States at another port of entry without first trying to satisfy these requirements, you could be fined or have your vehicle seized, or both. There are appeal procedures, but they are prolonged, costly and unlikely to reverse the original decision. If you have a past criminal conviction, you could also be detained for deportation at a Citizenship and Immigration Service detention centre.

Canadians travelling to the United States should be aware of the U.S. immigration “expedited removal” procedure that allows an immigration agent, with the concurrence of a supervisor, to bar non-U.S. citizens from the United States for five years, if, in their judgment, individuals present false documents or misrepresent themselves. There is no formal appeal process under expedited removal, but if you believe the law has been misapplied in your case, you can request a supervisory review in writing from the district supervisor responsible for the port of entry where the decision was made.

In any event, such an appeal is not likely to take place until well after that year’s “snowbird” travel season has concluded.
TRAVELLING TO THE UNITED STATES –
BRINGING ITEMS TO THE UNITED STATES

BRINGING ITEMS FOR PERSONAL CONSUMPTION FROM
CANADA TO THE UNITED STATES

The simple message from both the Canadian Food Inspection Agency and the U.S. Department of Agriculture is – DECLARE ALL ITEMS AT YOUR POINT OF ENTRY.

This includes (but is not limited to):

- Fresh fruit
- Fresh vegetables
- Plants
- Plant products
- Meat products
- Dairy products
- Live animals

Failure to declare, especially attempts to conceal items, for example inside clothing, luggage, or the storage cupboards in an RV could result in:

- Automatic seizure of the item(s)
- Significant monetary fines
- Being detained, turned back, or banned from entering the United States

In addition to general national import restrictions, some states, including Florida, Texas and California may have even more restrictive entry requirements if that is your final travel destination. While perhaps this may seem like an unnecessary inconvenience, restrictions on the importation of fruits, vegetables, plants, plant products, meat products, and live animals help to safeguard each country’s agriculture by preventing the entry of new agricultural pests and diseases (e.g. an insect that may be easily controlled in Canada’s harsher climate that could multiply in the warm climate of Florida).

In recent years, especially in the wake of BSE (mad cow disease) detection in some Canadian-born beef and avian influenza (bird flu) symptoms in some poultry, sweeping bans were imposed on the transportation of any ruminant meat or meat products across the Canada/U.S. border. This included such items as cow, sheep, goats, deer, moose, buffalo, bison, musk ox, elk, caribou, and antelope. This ban included fresh, frozen, and cooked food items. It also included meat-based pet foods manufactured in the other country.

As travel restrictions and bans can change from week-to-week, members should check the CSA website www.snowbirds.org, telephone the CSA office, or contact the respective U.S. government (for travel southbound) or Canadian government (for return travel northbound) department immediately prior to travelling to determine the up-to-the-minute allowances and restrictions.

The U.S. has several agencies which administer specific responsibilities. In addition to checking the CSA website or calling the CSA office for information, you can also contact the various U.S. departments to discuss your specific travel needs:
U.S. Animal and Plant Health Inspection Service (APHIS)
APHIS Customer Service Call Center 1-844-820-2234
www.aphis.usda.gov
APHIS is responsible for protecting the U.S. animal and plant resources from agricultural pests and diseases that threaten the food supply (e.g. BSE in beef cattle).

U.S. Department of Agriculture
Information Hotline: (202) 720-2791
www.fsis.usda.gov
FSIS is responsible for ensuring the U.S. supply of meat, poultry and egg products is safe, wholesome, and correctly labelled and packaged.

U.S. Food and Drug Administration
Telephone: 1-888-INFO-FDA (1-888-463-6332)
www.fda.gov
FDA is responsible for protecting the public health by assuring the safety, efficacy and security of human and veterinary drugs, biological products, medical devices, our nation’s food supply, cosmetics, and products that emit radiation.

In Canada the responsibility to regulate the importation of fruits, vegetables and meat is handled by:

Canadian Food Inspection Agency (CFIA)
Telephone: 1-800-442-2342
www.inspection.gc.ca

As travel restrictions can change week-by-week, members should check the CSA website, contact the CSA office, or telephone the U.S. port-of-entry through which you plan to enter the United States to determine the most up-to-date information.

Notice to Travellers
The information provided below has been compiled as a general guide and is not intended to be a comprehensive or all-inclusive list. If in doubt, or for more information, please contact the specific U.S. Customs and Border Protection (CBP) office at the Canada/U.S. border crossing you are planning to use before starting your trip.

Please note some states; including Florida, Texas, and California, may have more restrictive entry requirements than those listed if that is your final destination. Please contact the appropriate state agency to determine the most up to date importation requirements.

All categories of items contained in this listing MUST BE DECLARED at the time of entry into the United States regardless of whether they are allowed or not.

You could be assessed a SIGNIFICANT MONETARY PENALTY for not declaring all such items as well as possibly being banned from entering the United States.

Fresh fruits
Canadian travellers may reference the U.S. Animal and Plant Health Inspection Service’s FAVIR (Fruits and Vegetables Importation Requirements) database at www.aphis.usda.gov/favir before they cross the border. Simply select the type of fruit or vegetable in the “Approved Name”, and then select the country of origin in the “Country/Region” field.
• As a general rule, fruits grown in Canada are allowed. State quarantines prohibit the entry of some fruit.

• Fruits not grown in Canada or the U.S. are restricted or not allowed. If there is any doubt as to the fruit’s country of origin, it is not allowed. It would be helpful to leave stickers on and keep fruit in the original store package.

• U.S. citrus fruit is allowed only if sealed in their original box or bag. U.S. citrus fruits that are loose, mixed, or not sealed in their original box or bags are not allowed. All other citrus fruits are not allowed.

• Tropical fruits are not grown in Canada and are not allowed. This includes, but is not limited to, oranges, lemons, limes, grapefruit, mangoes, rambutans, lychees and longans.

• Bananas labelled as coming from South or Central America are allowed.

• Fruits that can be grown in Canada but are obviously out-of-season (e.g. grapes or peaches in the winter) are not likely to be of Canadian origin and are not allowed.

• Peppers and Tomatoes require a signed and dated certificate of origin.

• From Mexico: stone fruit, apples, mangoes, oranges and guavas require a permit.

**Fresh vegetables**

• Many fresh vegetables grown in Canada are allowed. Vegetables not grown in Canada or the U.S. are restricted or not allowed. If there is any doubt as to the vegetable’s country of origin, it is not allowed. It would be helpful to leave stickers on and keep vegetables in the original store package.

• Potatoes from Alberta, British Columbia, Newfoundland & Labrador and Québec are restricted or not allowed. Travellers from Canada are advised to avoid bringing raw potatoes with them into the U.S.

• Fresh onions, leeks, shallots and related vegetables must be accompanied by a phytosanitary certificate issued by the Canadian Food Inspection Agency (CFIA) containing an additional declaration (AD) that the shipment is free from Acrolepiopsis assectella.

• Corn-on-the-cob originating from Canadian provinces other than British Columbia bound for Arizona or California must be accompanied by a Canadian Phytosanitary Certificate declaring that “the corn was fumigated to eliminate the European Corn Borer.” Corn-on-the-cob originating from British Columbia does not require this certificate.

• All commercially packaged hard frozen vegetables are allowed.

**Meat and dairy products**

The importation of meat and food products for personal consumption is determined by the disease status of the country of origin. Please reference the “list of USDA-recognized animal health status of countries/regions regarding specific livestock or poultry diseases, or acceptable commodities” at www.aphis.usda.gov/import_export/animals/animal_disease_status.shtml before you cross the border.

NOTE: Travellers are cautioned that homemade foods such as, but not limited to, lasagna, soups, stews, chilli, spaghetti sauce, unlabelled sausage, cooked meat in a casserole dish or pet food not in its original sealed container are unlikely to pass inspection if the U.S. Customs and Border Protection
(CBP) officer cannot determine what type of meat has been used. An oral declaration by you as to what the ingredients are is not sufficient.

- Personal amounts of beef, veal or bison meat, including pet food, of Canadian origin is allowed. Examples of proof of Canadian origin include the grocery store receipt where the product was purchased or the label on the product indicating the province in which it was packaged.

- Lamb, sheep and goat meat, including pet food, of Canadian origin are not allowed. This includes frozen, cooked, canned or otherwise processed, including meat in sandwiches that you may have packed to eat on your journey.

- Hunter harvested game birds (pheasant, quail, goose, etc.) or cervid carcasses (e.g. deer, moose, elk, caribou, etc.) from Canada are allowed entry when importers present to the Customs and Border Protection officer evidence such as a hunting license that the product is hunter harvested wild game. Hunter-harvested wild non-cervid animal (e.g. wild sheep, goats, or bison/buffalo, etc.) meat or carcasses, which must be eviscerated and head removed, are allowed when the hunter shows to CBP officers a hunting license, tag, or equivalent.

- Meats and meat products (fresh, frozen or cooked) from swine or fish of Canadian origin are allowed. Quantities over 50 lbs (the limit for “personal use”) require inspection by the USDA Food Safety Inspection Service.

- Solid cheese (hard or semi-soft, that does not contain meat); butter, butter oil, and cultured milk products such as yogurt and sour cream are not restricted.

- Other dairy products of Canadian origin are allowed.

- Cooked poultry and eggs of Canadian origin are allowed. Uncooked poultry and eggs are not allowed during outbreaks of avian diseases in Canada.

**Seeds and nuts (for consumption)**

- As a general rule, nuts and seeds of Canadian origin are allowed. If there is doubt as to where they were grown, they will be considered to be of non-Canadian origin. It would be helpful to leave nuts and seeds in the original sealed store package (where applicable), regardless, inspection is required.

- Nuts and seeds of non-Canadian origin may be restricted or not allowed. Inspection is required. Please note that these restrictions apply to both raw and cooked nuts and seeds.

- Almonds destined for the states of Colorado, Michigan, New York or Washington require an APHIS written permit.

**Other food items**

- See the meat and dairy section for restrictions on pet foods that contain animal products and are made in Canada. Pet food that does not contain animal products is allowed. It is recommended that pet food be in its original and sealed (unopened) packaging to help vouch for the integrity of its content and that it has not been mixed with any other product that may be not allowed.

- Uncooked rice grown outside the U.S. is restricted. Inspection is required.

- Dried citrus fruit and citrus peel are not allowed.

- Most other commercially packaged dried fruits and vegetables are allowed.
Commercially canned and commercially frozen fruits and vegetables are generally allowed.

• Bakery goods without meat (breads, bagels, doughnuts, pies, cakes) are allowed from all countries.

• Candy and chocolate are generally admissible; however Kinder Eggs are strictly prohibited from entering the United States.

**Alcoholic beverages (including homemade wine)**

• Wines, spirits, beer and other alcoholic beverages are allowed, whether home-made or store bought, subject to the same duty-free limits as any U.S. citizen returning home to the United States from a vacation abroad. The duty-free limit is 1L (litre) per legal-age adult. Additional quantities may be allowed subject to paying the applicable duty and taxes.

• There is no federal limit on the amount of alcohol a traveler may import into the U.S. for personal use, however, large quantities might raise the suspicion that the importation is for commercial purposes, and a CBP officer could require the importer to obtain an Alcohol and Tobacco Tax and Trade Bureau (TTB) import license (which is required for all commercial importations) before releasing it. A general rule of thumb is that 1 case of alcohol is a personal use quantity - although travelers are still subject to state restrictions which may allow less.

**Medication**

• Please refer to the separate section entitled Taking Medication to the United States.

**CAN I TAKE (EXPORT) AN AUTOMOBILE TO THE UNITED STATES?**

The majority of snowbird travellers drive their Canadian-registered vehicle to their annual winter destination each fall and return with it to Canada in the spring. Some travellers ask a family member or friend to drive their vehicle for them or use a commercial “drive-away” service. Others prefer to purchase a second vehicle in the United States that is kept exclusively at their winter home year-round, while they travel to/from Canada by air. The last group of travellers contemplate bringing a Canadian-registered vehicle to the United States one year and decide to just leave it in the U.S. on an ongoing basis.

It is important to note that a vehicle — including a trailer — that is registered in one country cannot be simply driven over an international border and left on an ongoing indefinite basis without going through formal export and import procedures at the border.

Under Canadian law, for example, an American or other non-permanent resident can bring their foreign vehicle temporarily into Canada (provided it is not sold or otherwise disposed of while in Canada), only for the time limit listed on their passport, work permit, student visa or other immigration status. Once that time limit has expired, the vehicle must leave Canada or be permanently imported. Motorists visiting the United States as tourists from countries like Canada that have ratified the Convention on International Road Traffic 1949 may drive their vehicle in the United States for up to one year with their native licence plates (registration tags) and driver’s licences. Should you decide to leave your Canadian-registered vehicle and/or trailer in the United States beyond one year, proper U.S. vehicle registration is required. There is no exemption or extension of the export requirements.

Vehicles imported under the one-year provision that do not conform to U.S. safety and emission standards may not be sold in the United States and must be exported within that one year. Standards may vary from the standards enforced in your home province/territory. Standards may also vary
between states, or differ from those of the federal government. Proper registration of a vehicle may depend upon satisfaction of its requirements.

Vehicles being permanently imported into the United States must conform to U.S. Environmental Protection Agency (EPA) emission standards and U.S. Department of Transportation (DOT) safety, bumper and theft protection standards. In order to verify that both standards have been met U.S. Customs and Border Protection requires that EPA Form 3520-1 and DOT Form HS-7 are completed. Furthermore, a manufacturer’s letter, stating that the vehicle conforms to EPA and DOT standards may also be required if valid labels detailing compliance are not affixed to the engine and driver’s side door respectively.

It is also recommended that you contact the appropriate state standards and emissions authorities prior to importing a vehicle. Be aware, however, that the U.S. Environmental Protection Agency (EPA) will not accept compliance with a state’s emission requirements as satisfying the EPA’s requirements. Vehicles entering the United States on a long-term basis that do not conform with U.S. safety standards must be brought into compliance, exported back out of the U.S., or destroyed.

The U.S. Environmental Protection Agency (EPA) produces a detailed automotive fact manual describing emission requirements for imported vehicles. You may obtain a copy of the Automotive Imports Facts Manual, forms, or other information about importing motor vehicles, by calling the EPA’s imports hotline at (202) 564-9240 or by writing the U.S. Environmental Protection Agency, Ariel Rios Building, Manufactures Operations Division (6405-J), Investigation/Import Section, 1200 Pennsylvania Avenue, N.W., Washington, D.C. 20460; or by visiting the EPA website at www.epa.gov/otaq/imports/factmtop.htm.

The U.S. National Highway Traffic Safety Administration (NHTSA) of the U.S. Department of Transportation (DOT) produces a comprehensive guideline document for vehicles being imported from Canada. The document includes contact information for Canadian manufacturers from whom you may obtain a compliance letter concerning your vehicle. You can obtain a copy by visiting the NHTSA website at www.nhtsa.gov/cars/rules/import and look for the link for “Vehicle Importation Guidelines (Canadian)”. You may also reach the U.S. Department of Transportation (DOT) vehicle hotline at 1-800-424-9393, by writing to the National Highway Traffic Safety Administration Headquarters, 1200 New Jersey Ave SE, West Building, Washington, D.C. 20590 or online at www.nhtsa.gov.

From a U.S. customs standpoint, CBP is required to obtain and complete CBP Form 7501, while you retain a copy. Filing an entry is initiated by declaring the vehicle and or its parts to a CBP officer when you enter the U.S. If your paperwork is in order, the officer will help you file the entry at the border. If you are not prepared, the officer may advise you to file the entry at a CBP port near your residence. Without a copy of the CBP entry form, you will not be able to register the vehicle in the U.S.

Moreover, in order to safeguard against the importation of dangerous and unwanted pests, the U.S. Department of Agriculture requires that the undercarriage of all motor vehicles being imported into the United States be thoroughly cleaned prior to importation.

Prior to filing your entry with CBP:

• Ensure you have valid proof of ownership, which is an original certificate of title, or a certified copy of the original. Vehicle parts will require a receipt for purchase.

• Provide a manufacturer’s letter/certificate, stating that the vehicle conforms to EPA and DOT standards. Vehicle parts must also be conformed to U.S. standards depending on the part being imported. (For example: Engine must meet EPA and a fender must meet DOT standards)
• Provide a completed EPA form 3520-1 and DOT form HS-7. Vehicle parts will depend on the part being imported to the U.S.

NOTE: If the vehicle has stickers on the engine (EPA) and inside the drivers-side door (DOT) stating that the car was manufactured to U.S. standards, you will not need a manufacturers letter. Some vehicles are listed by make, model, and year on the DOT and EPA web sites as conforming. If your vehicle is one of those, that would also negate the need for a manufacturers’ letter.

If the vehicle has not been in your household for at least one year, you will be required to pay 2.5% duty, which is assessed based on the purchase price or blue book value.

It is illegal to bring a car into the U.S. and sell it without first entering it through CBP.

It is also important to note that Canadian automobile insurance is not applicable on a Canadian vehicle that is left in the U.S. on an ongoing basis. Besides obtaining local U.S. state vehicle registration, it will be necessary to obtain separate insurance coverage from a U.S.-based insurance broker. To obtain coverage it may also be necessary to first re-register your Canadian vehicle with state licence plates. If you eventually decide to bring your now U.S. plated vehicle back to Canada, it may be subject to import duty and provincial certification and emissions testing.

Please note that it is important to ensure that your vehicle is properly registered as “exported” with Canada Border Services Agency (CBSA) prior to leaving Canada.

Can I Take (Export) a Trailer to the United States?

If the trailer which is being imported does not possess a valid certification label stating that it meets U.S. vehicle safety standards, U.S. Customs and Border Protection requires that the importation process be handled by a Registered Importer or someone who has contact with a Registered Importer. Whether the importation is being undertaken by yourself or a Registered Importer, CBP requires the submission of the U.S. Department of Transportation (DOT) Form HS-7 regarding compliance with U.S. safety standards. This form and additional information can be obtained online at www.nhtsa.gov. Once submitted, CBP will provide you with a copy of CBP Form 7501 which is required in order to register the trailer in a state.

Generally, if the trailer being imported has a U.S. vehicle safety standards label a bond will not be required. However, it is important to note that this decision is ultimately up to the border service official. If there is no label attached to the trailer, a CBP bond will be required to cover the importation. In this case, you or the Registered Importer can obtain a bond from a surety company.

Trailers being permanently exported to the United States from Canada are duty-free.

Further information can be obtained from:

Canada Border Services Agency
www.cbsa.gc.ca Email: contact@cbsa.gc.ca
In Canada 1-800-461-9999 (English)
1-800-959-2036 (French)
Outside Canada (506) 636-5064 or (204) 983-3500 (English)
(506) 636-5067 or (204) 983-3700 (French)

U.S. Customs and Border Protection
www.cbp.gov
In Canada (202) 325-8000
Outside Canada 1-877-CBP-5511
TAKING MEDICATION TO THE UNITED STATES

The following general information is provided to assist members travelling to the United States who take, or have shipped to them, prescription and/or over-the-counter (OTC) non-prescription medication that was legally purchased in Canada.

The U.S. Food, Drug, and Cosmetic Act (the ACT), which is administered by the U.S. Food & Drug Administration (FDA), prohibits the interstate shipment (including imports from outside the United States) of any “unapproved” drugs. An unapproved drug is any drug, including a foreign-made version of a U.S. approved drug, that have not received FDA approval to demonstrate that it meets the federal requirements for safety and effectiveness. Further, even when a manufactured drug is FDA-approved and sent abroad by the U.S. manufacturer, the Act also prohibits any person other than the original manufacturer from importing the drug back into the U.S. Thus, in virtually all instances, individuals are prohibited from importing prescription drugs into the U.S.

Accordingly, whether crossing the border with your medication or having a top-up supply shipped to you from your Canadian pharmacy, U.S. Customs and Border Protection (CBP), who enforces the act on behalf of the FDA, has absolute discretion to allow – or not allow – your Canadian-purchased medication into the United States.

In general, when taking any prescription medication outside of Canada, it is important to take only the quantity that you would normally take for the number of days you will be in the United States (e.g. a three-month supply if you will be in the U.S. for three months). An extra one week’s supply – in the event that you are unavoidably delayed in returning to Canada on your original planned travel-home date – would also generally be allowed. If you received excess medication – for what is needed for your trip – from your pharmacist, leave the excess back home in Canada.

While Canadian citizens, unlike the citizens of other countries, can be admitted to the United States for up to six (6) months, CBP may impose a three-month maximum on the amount of medication that you can bring with you into the United States. The purpose for this U.S. provision is to ensure that travellers only take the quantity that is necessary for personal use and are not passing along surplus medication to other people or for commercial distribution. Accordingly, travellers are cautioned that CBP officers may seize any “vacation supply” of medication in excess of a three-month supply from Canadian snowbird travellers. That being said, if you calmly and reasonably present evidence to the CBP officer that you require more than a three-month supply of medication for the full treatment of your illness, and that reordering a one or two month additional amount may be inappropriate, the FDA may consider the release of the full amount.

All medication that you take with you when travelling outside Canada must be in its original pharmacy-issued packaging with dispensary label intact that shows your name and other pertinent information such as the drug’s name, dosage and DIN (drug identification number). Do not consolidate medication in larger single containers to save space or likewise transfer medication into store-purchased “week at a glance” pill dispensers before you travel.

If flying, always carry your medication in your carry-on luggage in the event your checked luggage is temporarily lost by the airline.

It is important to remember that some medication that can be purchased over-the-counter in Canada is in fact restricted to prescription-only status in the United States or other countries. For this reason, it is advisable to carry a physician’s note explaining your medical condition(s) and your daily medication routine (prescription and non-prescription), as over-the-counter medication will not have a pharmacy dispensary label attached that is issued in your name.
In the case of injectable medication — such as insulin for diabetes — it is important to have a physician’s note explaining your condition and the reason for you to be legitimately carrying syringes. Without a note, there could be a misunderstanding that they are for illegal drug use. If flying to your destination, check with the airline in advance of travelling as to any security restriction with regard to carrying syringes (in any quantity) on board an aircraft.

Some medication (e.g. pain killers or cough syrups containing codeine), even though legally prescribed in Canada, are limited by U.S. Customs and Border Protection (CBP), to 50 dosage units regardless of your medical condition or the time you will be in the United States.

With respect to having your Canadian pharmacy ship a top-up supply of medication to you, it is important to note that the U.S. Food and Drug Administration (FDA) will not approve a particular form or format for information to accompany the personal use shipment of Canadian medication into the United States, or likewise approve any specific protocol scheme to help facilitate the importation of unapproved drugs, because to do so would imply that such importation meets the FDA’s personal importation guidance and is legally permitted.

The best recommendation as to accompanying documentation with your medication, when shipping it from Canada to your U.S.-based vacation home is:

- Photocopy of your passport
- Photocopy of your Canadian physician’s note that clearly shows his/her name and address of practice along with your name and full Canadian address.
- Your doctor’s note should specifically mention your medical condition, including the date of first diagnosis; the most recent date(s) of office visits and/or treatments; the list of medications including dosage; and that “the medication is for the continuation of a treatment which began back in Canada”.
- Ensure that any documentation or pharmacy labels and instructions, not originally issued in English are accompanied with a proper English translation.

While these steps may not stop the package from being intercepted and officially opened for inspection, they may help increase the likelihood of your medication being safely delivered to you in the United States.

If you have any questions as to whether a specific medication may be brought into the United States, please contact the U.S. Food and Drug Administration (FDA) at 1-888-INFO-FDA (1-888-263-6332).

If you have any questions regarding the importation of a controlled substance into the United States, please contact the Drug Enforcement Administration, Office of Diversion Control, International Drug Unit, at (202) 307-1000.

The drug must be for the individual’s own personal use or the use of a person for whom they are responsible and with whom they are travelling.

The drug must be in one of the following:

- Hospital or pharmacy dispensed packaging;
- Original retail packaging; or
- Have the original label affixed to it which clearly indicates what the health product is and what it contains.

Lastly, if you are prescribed a drug while outside Canada, remember that only a 90-day supply can be brought back into Canada, for personal use. If the drug is a narcotic or controlled substance, then
only the lesser of a 30-day supply or one course can be brought back. These must be declared to the Canada Border Services Agency (CBSA) officer when arriving in Canada.

**TAKING YOUR PET TO THE UNITED STATES**

Both Canada and the U.S. control the importation of pets, including those accompanying their owners for a temporary visit.

For Canada, this function is provided by:

Canadian Food Inspection Agency

[www.inspection.gc.ca](http://www.inspection.gc.ca)

For the U.S., this function is provided by:

U.S. Department of Agriculture – Animal and Plant Health Inspection Service


Specific concerns and questions should be referred, well in advance of travel, to the respective government agency. Please note special restriction and quarantines exist for animals travelling to Hawaii. For details please visit the website for the Hawaii Department of Agriculture at: [http://hdoa.hawaii.gov](http://hdoa.hawaii.gov).

In general terms (for cats and dogs that are older than three months, travelling from a country that is not officially recognized as rabies-free – Canada is not recognized as rabies-free as of the most recent rabies-free list available prior to the publishing date of this guide), the following information applies:

**Cats** must be healthy and free of evidence of diseases communicable to humans when they are examined at the port of entry. If the cat does not seem to be in good health, the owner may have to pay for an additional examination by a licensed veterinarian. Cats are not required to have proof of rabies vaccination for importation into the United States, but most airlines require a veterinarian’s health certificate. Additionally, some states require vaccination of cats for rabies, so it is a good idea to check with state and local health authorities at your final destination.

To enter (or re-enter) Canada, a cat three (3) months of age or older must be accompanied by a valid rabies vaccination certificate, signed by a licensed veterinarian, which clearly identifies the cat (breed, colour, weight, etc.) plus the name of the licensed rabies vaccine used (trade name), serial number and duration of immunity (up to 3 years), date of vaccination and states that the animal is vaccinated against rabies. Please note: if the validity date does not appear on the certificate, then it will be considered a one year vaccine. A cat under three (3) months of age does not require a rabies vaccination.

**Dogs** must be healthy and free of evidence of diseases that could be communicable to humans when they are examined at the port of entry. If the dog does not seem to be in good health, the owner may have to pay for an additional examination by a licensed veterinarian. To enter the United States, a dog must be vaccinated against rabies at least 30 days in advance of travel. If the animal has not been vaccinated for at least 30 days, it may be allowed to enter provided it is confined at the owner's place of residence until the 30-day period has lapsed. This requirement does not apply, however, to puppies less than three months of age.

To enter (or re-enter) Canada, a dog eight (8) months of age or older and accompanied by its owner, must be accompanied by a valid rabies vaccination certificate, signed by a licensed veterinarian, which clearly identifies the dog (breed, colour, weight, etc.) plus the name of the licensed rabies vaccine used (trade name), serial number and duration of immunity (up to 3 years), date of vaccination and states that the animal is vaccinated against rabies. Please note: if the validity date does not
appear on the certificate, then it will be considered a one year vaccine. A dog under three (3) months of age does not require a rabies vaccination. If the dog is not accompanied by its owner, there are additional import requirements.

**Birds** imported into the United States from Canada are subject to veterinary inspection upon entry only and do not have to be quarantined. Arrangements for veterinary inspection must be made 3 working days prior to arrival. Pet birds arriving from Canada through an air/ocean port are required to have a USDA Import Permit (permit application is VS Form 17-129). Pet birds arriving from Canada through an eligible U.S.-Canadian land border port are exempt from the permit requirement. Pet birds imported from Canada must be inspected by a USDA veterinarian at the land, air or ocean port of entry.

Other pets have specific importation restrictions for both Canada and the U.S., and should be discussed with the respective government agency.

For travel between Canada and the U.S., be sure to check with the animal importation/inspection agencies for both countries prior to commencing your travel. While you will have to clear inspection travelling with your pet into the United States, you will similarly have to clear Canadian inspection upon returning with your pet to Canada. The rules are different between both countries.

Health certificates are not generally required by the U.S. Center for Disease Control (CDC) for pets for entry into the United States; however, such health certificates may be required for your pet's entry into some states or by airlines transporting your pet. Any such requirements should be verified with the responsible authorities in your destination state and your airline.

**WHAT DUTY-FREE ITEMS CAN I TAKE TO THE UNITED STATES?**

**Duty-Free Exemption**

The duty-free exemption, also called the personal exemption, is the total value of merchandise you may take to the United States without having to pay duty. You may take more than your exemption, but you will have to pay duty on it. In most cases, the personal exemption is $100 USD, but there are some exceptions to this rule. For example, certain goods may be eligible for duty-free treatment under an international trade agreement such as NAFTA.

The duty-free exemptions apply if:

- The items are for your personal or household use or intended to be given as bona fide gifts;
- You remain present in the United States for at least 72 hours;
- They are in your possession and accompanying you when entering the U.S.; items to be sent later (exemptions apply for goods sent from Guam or the U.S. Virgin Islands) may not be included in the $100 USD duty-free exemption category; and
- The items are not prohibited or restricted as discussed in the section on Prohibited and Restricted Items.

**Tobacco Products**

A traveller may include up to 100 cigars and 200 cigarettes in the $800 exemption from duty.

Additional cigars and cigarettes may be brought into the country, but they will be subject to duty and federal excise taxes.
**Alcoholic Beverages**

One litre (33.8 fl. oz.) of alcoholic beverages may be included in your exemption if you are at least 21 years old; it is for your own use or as a gift; and it does not violate the laws of the state in which you arrive.

Additional quantities may be entered, although they will be subject to duty and Federal excise taxes, which will be assessed and collected at the port of entry.

While federal regulations do not specify a limit on the amount of alcohol you may bring for personal use, unusual quantities are liable to raise suspicions that you are importing the alcohol for other purposes, such as for resale. U.S. Customs and Border Protection (CBP) officers are authorized by Alcohol, Tobacco and Firearms (ATF) to make on-the-spot determinations that an importation is for commercial purposes, and may require you to obtain a permit to import the alcohol before releasing it to you. If you intend to bring a substantial quantity of alcohol for your personal use, you should contact the port you will be entering the United States through, and make prior arrangements for bringing the alcohol into the U.S.

Having said that, you should be aware that state laws may limit the amount of alcohol you can bring in without a licence. If you arrive in a state that has limitations on the amount of alcohol you may bring in without a licence, that state law will be enforced by CBP, even though it may be more restrictive than federal regulations. It is recommended that you check with the state government before you plan to take quantities in excess of the normal tourist limits and additional state taxes that might apply. To determine current state level restrictions, please visit the Alcohol Beverage Control Board online at [www.ttb.gov/wine/state-ABC.shtml](http://www.ttb.gov/wine/state-ABC.shtml).

**Gifts**

Gifts you bring are considered to be for your personal use. They must be declared, but you may include them in your personal exemption.

Gifts worth up to $100 may be received, free of duty and tax, by friends and relatives in the U.S., as long as the same person does not receive more than $100 worth of gifts in a single day. Once the $100 exemption has been expended, remaining amounts will generally be subject to a dutiable flat rate of 3%.

Non-residents can include cigars in their $100 gift exemption, but may not include cigarettes or alcohol. Gifts originating from countries currently under sanctions with the U.S. may not be eligible for the $100 gift exemption. To ensure that gifts are eligible for the $100 exemption, questions should be referred to the Office of Foreign Assets Control at (202) 622-2480.

Family members may not group their gift exemptions. For example, a husband and wife are bringing a $200 gift to a friend in the United States. Only one family member will be allowed to claim the $100 gift exemption, the remaining $100 would be dutiable at the flat rate of duty. However, the husband and wife could each bring in a $100 gift, and each would be granted the gift exemption as long as all other Customs and Border Protection (CBP) requirements are met.

If you are crossing the border and in possession of the gift, do not gift-wrap your articles because they must be available for CBP inspection.

**Canada Post/U.S. Mail Shipments**

Shipping items to the United States by regular mail or parcel post may be a convenient and cost effective option.
The United States Postal Service (USPS) sends all foreign mail shipments to CBP for examination. Once examined, CBP returns items that do not require duty to the USPS to continue the delivery process.

If a package does require a payment for duty, CBP attaches a “mail entry” form which indicates how much duty is payable along with the applicable charges for processing. When the USPS finally delivers the parcel, they in turn will add their own nominal charge for handling the item.

Be sure to mark your customs declaration “unsolicited gift” or “consolidated gift package” in the case of many items for different people being included in the package. Be sure a consolidated gift package has separate labels affixed to each item that indicates the recipient's name.

**Shipments by Courier**

Packages sent to the United States via a private courier company – in contract to the regular mail or parcel post service – will generally be cleared through CBP customs inspection on your behalf by the courier company. A fee will be charged for this service in addition to the regular delivery charges.

When deciding to ship something – especially a gift – to the United States, it is important to ascertain what the total fees will be for both regular mail/parcel post and a courier company. In some cases, the shipping, brokerage and duty payment may be more than the value of the item being sent.

**WHAT HOUSEHOLD ITEMS CAN I BRING?**

**Canada Customs**

Canadians who are planning to take household items (i.e. furniture, carpeting, etc.) to the United States to furnish a winter residence are encouraged to stop at a Canada Border Service Agency (CBSA) office, before crossing the border, to declare the items so as to facilitate their future duty-free return to Canada.

Ideally, time-stamped photographs as well as an itemized inventory list should be prepared, including each item's make, model, serial number (if applicable), accurate description and best estimated (if not known) value. In the absence of clear proof that the item was purchased (and taxes paid in Canada), should you decide to bring the item back to Canada in the future, it will most likely be subject to import taxes and duty on the assumption it was purchased abroad.

Before taking or shipping household items outside Canada, it is advisable to speak with a CBSA official to ascertain what documentation will be required to facilitate their ease of re-importation to Canada. In some cases the CBSA officer may record temporarily exported goods on Form Y38, *Identification of Articles for Temporary Exportation*. Once the CBSA officer takes note of the items, the individual will be asked to sign a declaration verifying that to the best of his or her knowledge the items were either produced in Canada or lawfully imported into Canada. When Form Y38 is obtained, individuals are not required to produce sales receipts or other proof of lawful purchase or importation.
Typical personal and household effects include (but are not limited to):

- Antiques
- Appliances
- Books
- Clothing and linen
- Family heirlooms
- Furnishings
- Furniture
- Hobby tools and other hobby items
- Jewellery
- Musical instruments
- Personal computers
- Private collections of coins, stamps, or art
- Silverware

General questions can be referred to the Border Information Service (BIS) at 1-800-461-9999.

**U.S. Customs**

In the case of U.S. Customs, household effects include furniture, carpets, paintings, tableware, stereos, linens and similar household furnishings. Tools of trade, professional books, implements and instruments that you have taken out of the U.S. will be duty-free when you return.

You may import household effects duty-free if:

- You used them in a household where you were a resident or were available for your use for at least one year.
- They are not intended for anyone else or for sale.

The year of use does not need to be continuous, nor does it need to be the year immediately before the date of importation. Personal and household effects entitled to duty-free entry need not accompany you to the United States; you may have them shipped to your U.S. address at a later time if you choose. Your shipment of personal and/or household goods must be cleared through Customs at its first port of arrival, unless you have made arrangements with a foreign freight forwarder to have your effects sent in Customs custody in-bond from the port of arrival to a more convenient port of entry for clearance (ask your moving company if they offer this service).

Household effects from the country where these effects were used, and meeting the above criteria, may be entered into the United States duty-free within 10 years after your initial arrival in the United States as a legal resident.

Personal effects may be shipped or mailed to you at a later date. The package should be marked “Used Personal Effects” and must have been in your possession prior to your entry into the United States. Anything included in the package that is new may be dutiable.

Clothing, jewellery, photography equipment, portable radios, and vehicles are considered personal effects and cannot be brought in duty-free as household effects. The amount of duty collected on them will, however, be reduced according to the age of the item.

Before taking or shipping household items to the U.S., just as it is advisable to speak with a Canada Border Services Agency office, it is also advisable to speak with the local U.S. Customs and Border Protection (CBP) office where you are planning to cross into the United States as to what documentation will be required as well as possible duty and taxes that will be payable.
Automobiles, House-trailers and Boats

Please note that a Canadian-registered automobile, house-trailer or boat cannot be casually taken into the United States on an ongoing year-round basis even if you intend — at some undetermined time in the future to return it to Canada.

An automobile entering the United States must be removed from the U.S., or registered locally, within one year of its arrival. To register a foreign-registered vehicle locally, specific U.S. importation paperwork must be presented, which can only be issued at the time that the vehicle initially crossed into the United States.

For more information, see the separate sections entitled Can I import an automobile to Canada? and Can I export an automobile to the United States?

TRAVELLING TO THE UNITED STATES – DAILY QUESTIONS ABOUT THE UNITED STATES

WILL I BE SUBJECT TO TAXES IN THE UNITED STATES?

U.S. Internal Revenue Service Form 8840 - Closer Connection Exception Statement for Aliens

Canadian residents who winter in the United States are technically subject to U.S. federal income tax if they meet or exceed a specific number of days in the U.S. in any one year. This “substantial presence test” is based on a calculation that is completed on the 8840 form related to your travel to the U.S. over the last three consecutive years.

It is important to note that becoming a U.S. taxpayer is not conditional on receiving U.S. based income but also by being physically present in the United States for more than a certain time each year. Taxation in the United States is based on world-wide income just as it is in Canada by the Canada Revenue Agency.

Generally speaking, if you consistently spend four (4) months or more each year in the United States, your total score on the “substantial presence test” makes filing the form mandatory to avoid paying U.S. income tax. If your three-year calculation score falls below the threshold, it is your choice whether to submit the form or not.

To avoid U.S. taxation, IRS form 8840 (Closer Connection Exception Statement for Aliens) needs to be filed annually — by the appropriate deadline (typically June 15”) – with the U.S. Internal Revenue Service.

The form acknowledges that you met or exceeded the “substantial presence test” but are not going to file a U.S. income tax return due to the fact that you maintain “a closer connection” to a foreign country, such as Canada, where you pay annual income tax.

You will be considered to have a “closer connection” with a country other than the U.S. based on the location of:

- Your permanent home
- Your family
- Your personal belongings, such as cars, furniture, clothing, and jewellery
- Your current social, political, cultural, or religious affiliations
- Your business activities (other than those that constitute your tax home)
• The jurisdiction in which you hold a permanent full driver’s licence
• The jurisdiction in which you vote

It does not matter whether your permanent home is a house, an apartment, or a furnished room. It also does not matter whether you rent or own it. It is important, however, that your home is available at all times, continuously, 24-hours per day seven days per week, and not solely for short stays.

The “substantial presence test” includes a mathematical calculation based on your travel to the U.S. in the previous three years. For example, in 2017, the calculation will be based on:

• Total number of days spent in the U.S. in 2016
• 1/3 of the total number of days spent in the U.S. in 2015
• 1/6 of the total number of days spent in the U.S. in 2014

If you were present in the U.S. for at least 31 days in 2016 and the total of these three numbers is less than 183, then completing and submitting the form to the IRS is optional. If the total of these three numbers is equal to or greater than 183 and you were present in the U.S. for at least 31 days in the year 2016 then the form (a separate copy for each spouse) must be submitted to the IRS by the published deadline (typically June 15th) to avoid having to file a U.S. income tax return.

As this is a mathematical calculation based on travel over three consecutive years, it is acceptable in this case to have a total score greater than 182 provided that you did not spend more than 182 days in the United States in any of those three years.

Canadians should be proactive and complete and file a new 8840 form each year with the U.S. Internal Revenue Service. This is a positive acknowledgment that you are entering the U.S. each year as a “temporary visitor for pleasure” and are complying with U.S. tax laws. A photocopy of each year’s completed form should also be carried, when crossing the border into the U.S. the following year, to indicate that you are entering the U.S. as a temporary visitor from Canada.

A copy of the current year’s 8840 form can be downloaded from the U.S. Internal Revenue Service website and the CSA website www.snowbirds.org. Click on the “Member Benefits” link on the homepage, then click “US Tax Forms.” You can also request forms be sent via regular mail by calling the IRS at 1-800-829-3676 (from U.S. only) or www.irs.gov to place your order.

U.S. Internal Revenue Service Form W-BBEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

If you have a bank account with a financial institution in the United States that earns interest on deposits, then you should complete IRS form W-BBEN (Certificate of Foreign Status) with your U.S. financial institution to avoid possibly having 30% of any interest earned on your deposits withheld and sent to the U.S. Internal Revenue Service (IRS).

As Canadian residents are aware, bank interest earned on their accounts (regardless of how small), or received on investments, is considered taxable income when completing each year’s Canadian income tax return with the Canada Revenue Agency (CRA) — formerly known as Revenue Canada.

Similar to the United States, Canadian banks are in fact required to withhold 30% (the maximum income tax rate) of any bank interest or investment income they pay to non-residents on their Canadian bank accounts since these individuals rarely receive T5 slips or complete a Canadian income tax return. Non-Canadians must, in turn, complete a Canadian income tax return in order to receive any refund of that withheld money.
IRS form W-8BEN is a withholding tax exemption form that the bank or credit union must keep on file to explain to the U.S. Internal Revenue Service why they did not hold back any bank interest paid to you or conversely did not issue you the U.S. equivalent of a Canadian T5 income tax slip.

Unlike the 8840 form that must be completed each year, the W-8BEN form is kept on file by the financial institution for up to three years.

**Scam Alert**

Members should be aware of potential scams involving fraudulent W-8BEN forms as a means to acquire personal details from non-residents of the United States. Such forms will typically ask individuals for personal information such as:

- Mother’s maiden name;
- Passport number;
- Date of birth;
- PIN numbers and passcodes.

The legitimate IRS Form W-8BEN does not ask for any of this information. The IRS warns that the fake forms employ various angles, such as:

- Anti-money laundering regulations require a review of your client information and ask you to complete the form.
- You are exempt from tax reporting and withholdings on income including interest paid to you. To protect your exemption from tax please complete the attached form.

The association cautions all members who receive such a form in the mail, and who are asked to complete and return it by mail, fax, or e-mail, to first verify by telephone (not using any telephone number printed on the form or a covering letter in case it is bogus) that their U.S.-based financial institution did in fact send it for completion. Preferably, the form should be completed and submitted in-person at your home banking branch while you are in the United States. If sent via email, forward the message to the IRS at phishing@irs.gov, and then permanently delete it from both your inbox and trash folder.

**Estate Tax**

The U.S. imposes an estate tax on the transfer of a deceased person’s taxable estate. The taxable estate of a Canadian non-resident alien includes real estate and tangible personal property located in the United States.

The U.S. estate tax is based on the fair market value of the property — and other assets — on the date of death.

The Canada-U.S. Income Tax Convention provides significant changes to the U.S. estate tax provisions if you own U.S. property. These provisions are retroactive to November 10, 1988.

For more information please contact the U.S. Internal Revenue Service (IRS) at 267-941-1000 as well as a qualified lawyer, accountant or tax preparer.
**Individual Taxpayer Identification Number (ITIN)**

For Canadians who must file a U.S. tax return, you will need an identification number. Generally, this is a U.S. social security number (SSN). If you were ever issued a social security number in the past, you should use it. If you do not have an SSN, never use your Canadian social insurance number (SIN) as a substitute. The SIN and SSN both contain 9 digits. You could be inadvertently accused of trying to steal the identity of the American resident who owns the corresponding number.

A non-resident alien who does not have an identification number must apply for one. The substitute for an SSN is an IRS individual taxpayer identification number (ITIN). ITINs are intended for tax use only. They have no effect on being allowed to work or live in the United States. Information and the necessary application forms can be obtained from the U.S. Internal Revenue Service.

Canadian buyers and sellers of U.S. real property interests may require an Individual Taxpayer Identification Number (ITIN) to request reduced tax withholding when disposing of a property, and to pay any required withholding under FIRPTA (Foreign Investment in Real Property Tax Act). As not every seasonal property – based on its make-up or sale price – is subject to mandatory withholding tax, it is important that you check with the local tax collecting office to determine if you require an ITIN.

Transferees (buyers) and foreign transferors (sellers) of U.S. real property interests must provide their ITINs, names and addresses on withholding tax returns, applications for withholding certificates, notice of non-recognition, or elections when disposing of a U.S. real property interest. Individuals must have a tax requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception. ITINs are intended for tax purposes only. They have no effect on being allowed to work or stay longer in the U.S.

ITIN first-time applicants must now:

- Apply using **Form W-7 Application for IRS Individual Taxpayer Identification Number**.
- Attach a federal income tax return to the **Form W-7**.

Applicants who meet an exception to the requirement to file a tax return must provide documentation to support the exception.

The IRS has streamlined the number of documents the agency will accept as proof of identity to obtain an ITIN. There are now 13 acceptable documents. An original or certified copy of an unexpired passport is the only document that is accepted for both identity and foreign status. If you do not have a passport, you must provide a combination of current documents that contain expiration dates - documents issued within 12 months of the application if no expiration date is normally available are accepted. The documents must also show a name and photograph, and support a claim of foreign status.
The IRS will accept original or certified copies of a combination (two or more) of the following documents, in lieu of a passport:

- Civil birth certificate
- Foreign (Canadian) driver's licence
- Foreign (Canadian) military identification card
- Foreign (Canadian) voter's registration card
- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. state identification card
- U.S. driver's licence
- U.S. military identification card
- U.S. Citizenship and Immigration Services (USCIS) photo identification
- Visa

Effective January 1, 2013, the IRS has updated procedures that affect the Individual Taxpayer Identification Number (ITIN) application process. Form W-7, Application for IRS Individual Taxpayer Identification Number, must include original documentation such as passports and birth certificates, or certified copies of these documents by the issuing agency. Notarized copies of documentation will not be accepted.

Some categories of applicants are exempt from the requirement to provide original or certified copies including U.S. Military spouses (box "e" on Form W-7), U.S. Military dependents (box "d" on Form W-7), and non-resident aliens applying for ITINs to claim tax treaty benefits (box "a" and "h" on Form W-7).

Applications for an ITIN can be sent to:

**Internal Revenue Service**
ITIN Operation
PO Box 149342
Austin TX 78714-9342

ITIN applications may also be made using the services of an IRS-authorized Acceptance Agent or by visiting an IRS Taxpayer Assistance Center (TAC). TACs in the United States provide in-person help with ITIN applications on a walk-in or appointment basis.

An Acceptance Agent is an individual, business or organization (college, financial institution, accounting firm, etc.) authorized by the IRS to assist individuals in obtaining ITINs. Acceptance Agents review applicants’ documentation, complete a certificate of accuracy, and forward the certificate and application to the IRS for processing. Some Acceptance Agents may charge a fee.

Information and the necessary application forms can be obtained from the U.S. Internal Revenue Service. General questions concerning U.S. tax laws or tax-filing procedures can be directed to:

**Internal Revenue Service**
Telephone (267) 941-1000
Toll-Free 1-800-829-1040 (from within U.S. only)
If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning a tax identification number, usually within four to six weeks.

Beginning in 2016, the IRS will commence deactivating Individual Taxpayer Identification Numbers (ITINs) if not used on a federal income tax return for any year during a period of five consecutive years. A taxpayer whose ITIN has been deactivated and needs to file a U.S. return can reapply using Form W-7. As with any ITIN application, original documents, such as passports, or copies of documents certified by the issuing agency must be submitted with the form.

**PURCHASING PROPERTY IN THE UNITED STATES**

Deciding to purchase, instead of rent, a secondary or seasonal property in a foreign country is a decision that should not be made lightly or on impulse. It is always a good idea to rent before making a long-term financial commitment. This will allow you to determine if the residential area and lifestyle is desirable. In some countries foreign ownership of even a part-time vacation property could be prohibited.

When purchasing (or selling) property, it is advisable to retain the services of a lawyer (this is not a routine function in the U.S.). Avoid using the other party’s lawyer, and retain your own who you are assured will only be looking out for your best interests. Furthermore, when purchasing property that is under construction, a down payment that is as low as possible is advisable. This will limit your loss if your builder experiences financial difficulties prior to the completion of your property.

Please note that purchasing property does not increase the number of days you are allowed to reside in the United States. As U.S. border officials are concerned with visitors who appear at risk of overstaying their legal time limit, it will be particularly important to carry proof when crossing the border of your ongoing commitment to a primary residence in Canada. Please refer to the separate CSA monograph entitled *Proving You Are Only a Temporary Visitor*.

**Do you hold foreign property?**

If at any time in the tax year you had foreign property with a total cost of more than $100,000 CAD, special Canadian tax rules may apply to you. If applicable, refer to the Canada Revenue Agency (CRA) income tax guide or speak with your tax preparer. Please note that this $100,000 CAD threshold applies to the total cost amount of all foreign property you owned or held a beneficial interest in including:

- Funds held outside Canada
- Shares of non-resident corporations, even if held through a brokerage
- Indebtedness owed by non-residents in non-resident trusts
- Real property outside Canada (this does not include “personal use” property such as vacation property unless it is rented out some or all of the year)
- Other property outside Canada
In this section, the association has provided information for further consideration in the following categories:

- Homestead Exemptions on U.S. Property
- Community Homeowners, Cooperative and Condominium Associations
- Renting out your Property
- Operating Costs
- Closing Costs

These categories will raise considerations that potential purchasers should investigate prior to signing any offer to purchase.

**Homestead Exemptions on U.S. Property**

Homestead exemptions are U.S. state laws or regulations that are restricted to permanent or primary residences rather than seasonal or secondary homes. Individuals apply for homestead exemptions upon the purchase of their property, and exemptions are based upon the value of the property at the time of purchase. In some states, homestead exemptions provide forms of creditor protection, and in others they limit the property tax due and payable in any given year. As such, seasonal or secondary property owners may be subject to substantially higher taxes than the permanent or primary residents of any given state.

Permanent or primary residence is defined as the place where an individual has a true, fixed and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. Homestead exemptions do not apply to Canadian citizens and permanent residents, unless they have U.S. citizenship or U.S. permanent resident status, and can reside beyond the annual limit of 182 days or 90 days respectively.

When deciding to purchase real property in the United States, it is important for any foreign (Canadian) buyer to investigate the existence and provisions of:

- Homestead acts
- Homestead exemptions
- “Save Our Homes” state constitutional amendments

As the majority of real estate agents are accustomed to dealing with local purchasers who would automatically be eligible to apply for a homestead exemption, be sure to verify that any property tax figures shown or quoted in a real estate listing or offer to purchase truly reflect the rate that will be paid by a foreign purchaser who is ineligible for a property tax exemption.

**Arizona Homestead Exemptions**

Arizona homestead exemptions relate to the protection of a principal residence against some claims made against the owner by certain creditors. Prior to July 1994 this protection was not automatic. In July 1994 a new law went into effect that generally dispensed with that requirement and made them automatic. An individual or married couple is entitled to only one homestead exemption. It applies to the permanent home, condominium, mobile home and the land on which the mobile home sits. It is limited to $150,000 USD equity in the principal home and does not apply to the obligations of mortgages, deeds of trust, tax liens and valid liens for labour or materials supplied to the property.

Arizona homestead exemptions do not affect property taxes.
**California Homestead Exemptions**

California homestead exemptions, like Arizona, relate to the protection of a principal residence against some claims made against the owner by certain creditors or in bankruptcy proceeding. They do not impact property taxes.

However, the state of California does provide a property tax exemption of up to $7,000 USD, referred to as a homeowner exemption. In order to qualify for the exemption, you must be owner or co-owner of the property, and must use the property as your principle place of residence. As such, Canadian snowbirds who own a vacation home in California do not qualify for the exemption.

**Florida Homestead Exemptions**

Florida provides a number of different property tax exemptions to its permanent full-time residents. The original Homestead Act came into force in 1992. In 1995, Florida implemented the Save Our Homes (SOH) constitutional amendment. In January 2008, a constitutional amendment – entitled amendment one – was ratified by Florida voters.

Among these various incentives is a homestead exemption of $25,000 USD which has now been doubled with amendment one ($50,000 USD). It is restricted to every person who has legal or equitable title to real property in the State of Florida and who resides on the property on January 1 and in good faith makes it his/her permanent home.

Florida also provides a Homestead Tax Deferral to its permanent residents. An individual who is entitled to claim a homestead tax exemption may elect to defer payment of part of his/her combined total taxes under Homestead Tax Deferral.

Florida's SOH created a 3% annual homestead property assessment limitation on homestead properties in Florida. This limitation does not apply to any new construction, any previously non-assessed improvements, or to the new owner of a new or existing home the first year they are added to the tax roll. It provided no cap on assessment increases for commercial properties, income properties, or vacation and second homes. Amendment one continues the 3% cap on homesteaded properties as well as providing a first-ever 10% cap on all other properties that were previously excluded such as business, rental properties and vacation second homes.

A further feature of amendment one is portability thereby allowing a homesteader to take all or part of their homestead exemption with them if they move to a new home.

To repeat, these exemptions are provided solely to permanent full-time residents of Florida.

While these various caps and benefits sound exciting, it is important to remember that the local municipality or county ultimately takes the assessed value of properties and then applies a millage rate to determine the bottom-line property tax bill. In many cases, these municipal and county governments have shown little restraint in spending. Homesteaders, being limited to a capped assessment notice have experienced marginal bottom-line tax increases while businesses and vacation second home owners (who use municipal services only one-half of the year) end up paying an even more disproportionate amount of municipal services.

Example of two individuals living in the same condominium complex – identical units – after 15 consecutive years of the original SOH and Homestead Act benefits.

Unit “A” (homesteaded by full-time Floridian) – final tax bill – $2,800.00

Unit “B” (not homesteaded by seasonal snowbird) – final tax bill – $13,000.00
Texas Homestead Exemptions

Texas, similar to Florida, provides homestead property tax exemptions to its permanent full-time residents. Currently, the exemption amount is equal to 20% of the value of the home.

Texas defines a homestead as “a separate structure, condominium or a mobile home located on owned or leased land, as long as the individual living in the home owns it.” A homestead can include up to 20 acres, if the land is used as a yard or for another purpose related to the residential use of the homestead.

Texas offers a number of different exemptions to its permanent full-time residents. These include exemptions from school and county taxes, as well as exemptions based on age and disability.

Furthermore, permanent residents of Texas qualify for the Homestead Tax Ceiling, which limits the amount of taxes paid on a residence. If a homeowner is qualified for a 65-and-older or disabled person homestead exemption for school taxes, the school taxes on that home cannot increase as long as he/she owns and lives in that home. The tax ceiling is the amount paid in the year that the homeowner qualified for the 65-and-older or disabled person exemption.

To repeat, these exemptions are provided solely to permanent full-time residents of Texas. Seasonal or secondary property owners may be subject to higher taxes than the permanent or primary residents of any given state where homestead exemptions exist.

Community Homeowners, Cooperative and Condominium Associations

In homeowner and condominium associations, owners have title of their individual units but the association has title over all communal elements. If you are considering the purchase of a living unit in a regulated park or housing estate, it is important to review all rules and protocols before signing an offer to purchase.

If your intended property belongs to an association, be sure to ask the real estate agent for a copy of all documents pertaining to the cooperative, including terms, conditions, restrictions and the latest financial statements. These documents could contain important information allowing or preventing you from making structural additions and modifications to your unit, the colour of exterior paint, the maintenance of your grounds, the installation of satellite dishes, fences and other barriers, patios and even pets.

Prior to purchasing a condominium or home in a community association, try to answer the following questions:

Common Fees

- Does the association have an adequate reserve fund (nest egg) to pay for major repairs, replacements or upgrades to common areas (e.g. replace the roof or windows every 20 years)?
- Is that account paid up-to-date by all unit owners or are there arrears and shortfalls which could result in a surprise special catch-up levy (of several hundred or thousands of dollars) that you will be required to pay in addition to your ongoing maintenance fees?
- Does the association have an adequate and up-to-date contingency reserve fund — separate from regular annual operating funds or the capital works reserve fund — to deal with sudden large-scale problems (e.g. major plumbing leak requiring replacement of pipes) that may have to be urgently paid beyond the regular maintenance fees?
• What is covered (and not covered) in the common fees?
• What is your responsibility — both to complete the work as well as incur any costs?
• What is the annual operating budget of the association and is it adequate to meet the objectives of its board of directors?

Maintenance
• How much will maintenance cost and how often will it need to be paid?
• Is the quality of maintenance up to par for the amount being collected in fees?
• Are there (or have there been) any infestations by insects or rodents?
• Has there been any damage from wind, fire or water?
• Are you planning to insist on the unit passing a home inspection, performed by a registered professional home inspector of your choosing, as a condition of sale/purchase?

Regulations
• What are the rules concerning pets, flags, satellite dishes, clotheslines, patios, parking and various other bans?

Restrictions
• Are there any restrictions on renting out your unit?
• Does the association have to approve any individual that you wish to rent to?
• If the community is designed for those aged 50+, are there any restrictions regarding renting your unit to someone under 50, and/or have your under-50 family visit for an extended holiday?

Reason for Sale
• Why is the home or condominium for sale — owners moving, serious illness, bankruptcy, etc.?

Safety
• What is the crime rate in the general vicinity outside the condominium or gated community?

Noise
• What is the noise level in the area on a weekday during the day, a weekday in the evening as well as on a weekend? Check all three times because visiting a great property on a weekend may not reflect what the noise level will be on a regular work day.

Leasehold/Freehold
• Is the unit you are looking to purchase a freehold or leasehold property on title?
• If you wish to sell, are you obliged to sell it back to the association at a prescribed price or are you free to sell it to anyone you wish without any outside approval of the new purchaser?
**Operating Costs**

When deciding to purchase a seasonal property it is important to remember that operating costs (most likely paid in a fluctuating foreign currency) continues year-round even though your personal enjoyment of the property may be for a few months only. Typical expenses include:

- Common fees for condominiums and planned communities
- Homeowner Association fees (if applicable)
- Insurance – if you plan to rent out your seasonal property be sure ask your insurance broker if additional premiums may be required
- Lawn and pool care (if applicable)
- Mortgage/rent payments
- Pest control
- Property taxes
- Telephone and television cable charges
- Water, sewer, and electricity bills

**Closing Costs**

Depending on the area in which you are considering purchasing a property, do not forget to inquire about closing fees, which may not exist where you reside in Canada or if they do exist, are calculated at a different rate:

- Appraisal valuation fees
- House inspection fees
- Mortgage tax stamps
- Real estate agent fees
- Title fees (an insurance policy that protects a lender's or owner's interest in the property from other claims of ownership)

In the U.S. some mortgage companies also charge one time only payments called “points” when you take out a loan. The advantage or disadvantage of this payment depends on your individual circumstances.

When making your initial inquiry with a local lawyer and/or accountant, inquire as to potential capital gains tax and withholding tax upon the sale of your seasonal property. Depending on the eventual sale price of the property, part of the proceeds may be withheld and remitted to the government, requiring a lengthy process to receive all or some back in a refund.

For more information on capital gains and withholding tax, please see the separate section *Selling (Disposing) of Property in the United States.*

**For Further Information**

If you are unfamiliar with a community or residential area, there are a number of resources that can be obtained via print or the Internet. In addition to speaking with friends, relatives, neighbours, and checking local real estate listings, these documents may help decide on a choice of seasonal community.
State/provincial tourism boards produce a variety of travel and tourism resources that describe highlights and attractions. These may help you decide where you would like to consider purchasing property in or avoiding tourist areas.

Many municipal and/or county governments produce their own community profile as a resource to entice both potential residents and businesses. While some profiles are brief, comprising a few pages, others are glossy multi-page professionally printed guides. Some are available for free, while other deluxe versions are available for a fee.

Community profiles can include information on:

- Average cost of utility services (water, sewer, electricity, gas, etc.)
- Average income levels and nature of people’s employment
- Background and history of the area or county
- Community groups and service clubs
- Community studies and task forces undertaken
- Demographics (population, age, gender, etc. of residents and future projections)
- Health and community support services
- Normal yearly climate
- Leading community industries/companies
- Leisure and recreational facilities
- Municipal and regional government system
- Property taxes and assessment rates
- Religious groups and places of worship
- Residential, commercial, and industrial development
- Transportation systems and public transit networks
- Types of available housing

Know what you want from your property (size, number of rooms, etc.), as well as what facilities you require in the immediate area. For example, if golf is important, do not assume that because you have bought a residence on a golf development, membership is included. On some developments such facilities are included, while on others the costs may be prohibitive.

Knowing what kind of property and facilities you require will ultimately ease your purchase of property in the United States.
RENTING OUT YOUR PROPERTY WHILE YOU ARE AWAY

While the majority of snowbird travellers completely close up their residence — Canadian principal residence as well as winter vacation home — while they are away, some may decide to possibly rent out their unoccupied residence as a way of generating money to offset the day-to-day operating expenses as well as, by having someone occupy the property, decrease the potential for vandalism and break-ins.

If you are considering renting out your home, no matter for how long a duration, it is important to check with your home insurance broker to ensure that you have adequate and appropriate insurance coverage. Most homeowner insurance policies do not provide coverage in cases of a third-party rental arrangement. It may be necessary to change or upgrade your coverage.

In the case of living in a planned or gated community, it is also important for you to check any resident association or park by-laws and regulations to determine if renting out your unoccupied property to other individuals — family members or complete strangers — is allowed.

Once the matter of home insurance and any applicable park/community by-laws or regulations have been investigated, a further matter to consider is that income derived from renting out your property is subject to income tax, as any other form of income, in either Canada or the United States.

As a Canadian resident who spends part of the year in the United States, you are considered either a resident alien or a non-resident alien for the purpose of U.S. taxation by the U.S. Internal Revenue Service (IRS). Resident aliens are generally taxed in the United States on income from all sources worldwide. In contrast, non-resident aliens are generally taxed in the U.S. only on income from U.S. sources.

U.S. income is divided into two categories:

- Income that is effectively connected with a trade or business in the U.S. (including income from the sale or exchange of U.S. real property); and
- Income that is not effectively connected with a trade or business in the U.S., but is from U.S. sources (including interest, dividends, rents and annuities).

Effectively connected income, after allowable deductions, is taxed at the same rates that apply to U.S. citizens and residents. Income that is not effectively connected is taxed at 30% or a lower treaty rate.

Rental income is not effectively connected in the United States. If you rent out your U.S. based property, you should be aware that a withholding tax of 30% normally applies to the gross amount of any rent paid whether you are physically in the United States or back in Canada at the time of the payment. Unlike withholding taxes on interest and dividends, this tax is not reduced by the Canada-U.S. tax treaty.

One way to possibly avoid the 30% gross withholding tax is to file a U.S. tax return and elect to pay tax on net rental income. Under the U.S. Internal Revenue Code, you can elect to treat rental income as income that is effectively connected with the conduct of a U.S. trade or business. If you make this election, you are taxed on the net income. You can claim expenses related to owning and operating the rental property during the rental period, including a mandatory depreciation charge. In this case, you may be eligible to receive a refund for any taxes withheld, to the extent of the withholding amount exceeds the tax payable.
If you have not made an election to treat your U.S. rental property income as effectively connected with a U.S. trade or business, then tenants or management agents have to withhold the 30% non-resident tax from the gross rent and send it to the IRS using form 1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Person’s and IRS form 1042-S Foreign Person’s U.S. Source Income Subject to Withholding.

If you decide to make the election, to avoid the tenant or management agent from making the 30% withholding, you must provide the tenant or agent with IRS form W-8ECI Certificate of Foreign Person’s Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States.

To make this election, you need to file a U.S. income tax return, form 1040NR U.S. Nonresident Income Tax Return along with a letter stating:

- Location(s) of all of your real estate property in the United States
- The extent of your ownership in the property
- Description of any major improvements to the property
- List of any previous taxable years for which you made an election, or revocation, to treat U.S. real property income as effectively connected with a U.S. trade or business.

For more information on this election, refer to IRS publication 519 Tax Guide for Aliens under the section entitled “Income from Real Property”. For information on rental income and expenses, refer to IRS publication 527 Residential Rental Property (including Rental of Vacation Homes).

For more information on U.S. withholding taxes, refer to IRS publication 515 Withholding of Tax on Nonresident Aliens and Foreign Entities.

**Can I claim a Canadian federal foreign tax credit?**

If you paid U.S. tax on U.S. income that you are reporting on your Canadian income tax return, you may be able to claim a federal foreign tax credit to reduce your Canadian federal tax payable.

For information on how to claim the foreign tax credit, see CRA Interpretation Bulletin IT-270R3 Foreign Tax Credit.

General questions concerning U.S. tax laws or tax-filing procedures can be directed to:

**U.S. Internal Revenue Service**

Telephone (267) 941-1000
Toll-Free 1-800-829-1040 (from within U.S. only)

General questions concerning Canadian tax laws or tax-filing procedures can be directed to:

**Canada Revenue Agency**

Individual income tax inquiries:
1-800-959-8281 (calls from U.S. or Canada)
1-613-952-3741 (calls from outside North America)

[www.ccra.gc.ca](http://www.ccra.gc.ca) (English)
[www.adrc.gc.ca](http://www.adrc.gc.ca) (French)

Automated service available 24-hours a day. Agents available during regular call centre operating hours.
SELLING (DISPOSING) OF PROPERTY IN THE UNITED STATES

Do you hold foreign property?

If at any time in the tax year you had foreign property with a total cost of more than $100,000 CAD, special Canadian tax rules may apply to you. If applicable, refer to the Canada Revenue Agency (CRA) income tax guide or speak with your tax preparer.

Withholding and capital gains tax

It is important to remember that a second or vacation home, whether located in Canada or the United States, is potentially subject to capital gains tax upon their sale.

If your vacation home is located in the United States, generally a withholding tax based on the gross sale price is payable under the Foreign Investment in Real Property Tax Act, 1980 (FIRPTA). On December 18, 2015, the Protecting Americans from Tax Hikes Act (PATH) was signed into law, which contains provisions that increase the withholding amount from 10% to 15% of the gross sale price. The increase to 15% impacts dispositions after February 16, 2016. However, there are exceptions to this 15% withholding rule:

- Purchase of residence for $1,000,000 (USD) or less. Withholding is required at a reduced rate of 10% in the case of a disposition of:
  - A property which is acquired by the transferee as a residence, and
  - The amount realized for such property does not exceed $1,000,000.

- Purchase of residence for $300,000 (USD) or less. If the selling price of your U.S.-based property is less than $300,000 USD and the purchaser intends to use the property as their principal residence, withholding under FIRPTA does not apply. To apply, the purchaser must have definite plans to reside at the property for at least one half of the time that the property is in use during each of the next two years following the sale. While the buyer using the property as his/her principal residence cancels the need to withhold part of the proceeds on closing, please note that it does not cancel your general tax liability for any capital gains realized on the sale. You still must complete a U.S. income tax return, and possibly pay capital gains tax, on the sale of your property.

- Withholding certificate. As an alternative to having an automatic 15% of the gross selling price withheld, if the U.S. tax liability on the sale of your property is calculated to be less than the amount that would be withheld under the 15% withholding rule, it may be possible to obtain a “withholding certificate” from the IRS that will allow only this smaller amount to be withheld at the time of closing. This will speed up the time it would have taken for you to receive a refund for any tax overpayment had the full 15% amount been deducted and remitted to the government. A determination of a tax-payable amount by the IRS generally takes 4 to 6 weeks. To apply for a withholding certificate, individuals need to file IRS Form 8288-B Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, sending it to the Internal Revenue Service, P.O. Box 409101, Ogden, UT 84409.

In addition, the seller must report the sale of real property interests by filing a U.S. federal tax form 1040NR (if there is a gain realized on the sale of the property, you will need to pay U.S. tax). In order to submit a U.S. tax return, you must have an Individual Taxpayer Identification Number (ITIN). This number is obtained by filing a Form W-7. Sellers need to disclose the sale of the property on their Canadian return, but can use foreign tax credits to reduce or eliminate dual taxation.
A similar issue surrounds death tax liability, should something happen to you. How the property is registered on title could impact these two variables in the future. For all financial and tax issues surrounding a property abroad, seek professional legal and accounting advice before you buy.

**CAN I ACQUIRE A U.S. STATE DRIVER’S LICENCE OR IDENTIFICATION CARD?**

Many members inquire about the availability of U.S. state driver’s licences and identification cards for the time they are in the United States. Such identification is often found useful when purchasing goods and services locally.

It is important to recognize that U.S. Customs and Border Protection (CBP) officers may construe the possession of U.S. government-issued ID cards and driver’s licences as an attempt to establish residency or overstay your allowed visit time in the United States by trying to pass yourself off as a local full-time resident. It is, therefore, important to carry documentation to prove that you have an active ongoing principal residence in Canada that you have not “abandoned”.

Following 9/11 and as part of the United States’ attempt to tighten the availability of government issued ID to individuals who are neither U.S. citizens, U.S. lawful permanent residents (i.e. green card holders) or aliens (foreigners) who have been admitted with special longer-term visas (such as students studying full time at a U.S. college or university), a number of individual states have since revised their laws and regulations. Many snowbirds who currently have a U.S. state-only driver’s licence or ID card may find that they will not be renewed when they expire.

**Arizona Driver’s Licence**

Arizona currently operates a single “full” driver’s licence system.

You do not require an Arizona driver’s licence number in order to register a vehicle.

If you apply for an Arizona driver’s licence, the state department of Motor Vehicles will void your Canadian licence.

If you remain physically present in Arizona for a total of seven (7) months or more during a calendar year state law requires that you obtain an Arizona driver’s licence and vehicle registration, if you own a vehicle, regardless of where you make your permanent residence.

Arizona state driver’s license fees vary according to the age of the applicant; for those 45 to 49 years of age the fee is $15 USD, for those 50 & over the fee is $10 USD.

**Arizona Identification Card**

Arizona allows visitors to apply for a state identification card.

A common Arizona driver’s licence/identification card application must be completed at a local department of Motor Vehicles office.

For Canadian visitors, such as snowbirds, Arizona ID cards have a 6 month validity period.

You will require two pieces of identification — a primary and a secondary — to obtain an ID card. Primary identification could be a Canadian or other foreign passport containing a CBP admissions stamp for your current trip to show you have been lawfully admitted to the United States.

Secondary identification could be your Canadian driver’s licence, other professional licence, bank (debit) card, credit card or employee ID badge with photo.
While U.S. citizens and lawful permanent residents (green card holders) are required to provide their U.S. Social Security Number (SSN) in order to obtain an Arizona driver’s licence or identification card, Canadian citizens using their Canadian passports are exempt from this requirement. Do not give your Canadian Social Insurance Number (SIN) as a substitute.

The current fee for an Arizona ID Card is $12 USD (under 65 years) and no-cost for applicants aged 65 or older.

*Note: You may not possess an Arizona identification card and a valid driver’s licence at the same time.*

**California Driver’s Licence and California Identification Card**

California state law allows any applicant who can establish legal presence in the United States to apply for a driver’s licence or identification card. There is no residency requirement, and applicants may hold a licence and identification card at the same time. Only the original or a certified copy of a Canadian passport or birth certificate is acceptable. If you are not travelling to the United States with a Canadian passport, you will require your non-Canadian passport and CBP form I-94 Record of Arrival/Departure.

While U.S. citizens and lawful permanent residents (green card holders) are required to provide their U.S. Social Security Number (SSN) in order to obtain a California driver’s licence or identification card, Canadian citizens using their Canadian passport are exempt from this requirement. Do not give your Canadian Social Insurance Number (SIN) as a substitute.

California driver’s licence applicants with a driver’s licence from a Canadian jurisdiction will be required to take a driving test. Canadian driver’s licences will also be stamped “invalid in CA” and returned to the applicant. It is important to note that there is no legal requirement to obtain a California driver’s licence. Your Canadian licence is acceptable in the state.

Licence and identification card applicants are required to:

- Visit a Department of Motor Vehicles (DMV) office (make an appointment for faster service).
- Complete an original application form DL 44 (copies will not be accepted).
- Provide your true full name.
- Give a thumb print.
- Have your picture taken.
- Verify your birth date and legal presence in the U.S.
- Pass a vision exam and traffic laws and sign test if applying for a driver’s licence.
- Pay the applicable fee.

The California Department of Motor Vehicles (DMV) is responsible for issuing state photo identification cards in addition to driver’s licences.

A regular ID card is valid for six years, and a senior citizen ID card is valid for 10 years. To qualify for a senior citizen ID card you must be aged 62 or older.

The current fee for a California driver’s licence is $33 USD and the fee for a California identification card for individuals 61 years of age or younger is $29 USD. There is no fee for a California identification card for individuals 62 or older.
Florida Driver’s Licence and Florida Identification Card

The state of Florida does not require a Florida driver’s licence number in order to register a vehicle. Snowbirds may apply at a Florida Department of Motor Vehicles office for a state identification card, which resembles a driver’s licence.

If a Canadian citizen chooses not to surrender their provincial driver’s licence, they may be required to take both a computerized examination and drivers test to confirm driving know-how and ability. All Canadian citizens will be issued an original or renewal driver’s licence for one calendar year from the date of issue. The cost of a Class E licence is $48 USD. The word “TEMPORARY” will appear in the front, right lower margin of the licence. The current fee for a Florida identification card is $25 USD.

Effective January 1, 2010, Florida legislation has changed the documentation requirements necessary in order to obtain a Florida driver’s licence and a Florida identification card. To be issued a Florida driver’s licence or identification card, a Canadian citizen must present:

- One original or certified copy of:
  - Valid Canadian passport
  - Original or certified Canadian birth certificate
  - Canadian Naturalization Certificate
  - Canadian Certificate of Citizenship
- Proof of a U.S. Social Security Number (SSN). If you do not, as is the case with most snowbirds, have an SSN then a letter from the Social Security Administration (410-965-9334 or www.socialsecurity.gov) stating you were never issued a SSN along with either your Canadian passport or a Canadian provincial/territorial driver’s licence/identification card is sufficient.
- Proof of your Florida residential address by providing two of:
  - Deed, mortgage, monthly mortgage statement, mortgage payment booklet or residential rental/lease agreement
  - Florida Vehicle Registration or Title
  - Florida Boat Registration or Title (if living on a boat/houseboat)
  - Print a duplicate registration at www.gorenew.com
  - Current homeowner’s insurance policy or bill
  - Current automobile insurance policy or bill
  - Utility bills, not more than two months old
  - Mail from financial institutions; including checking, savings, or investment account statements, not more than two months old
  - Mail from Federal, State, County or City government agencies (including city and county agencies)

While U.S. citizens and lawful permanent residents (green card holders) are required to provide their U.S. Social Security Number (SSN) in order to obtain a Florida driver’s licence, Canadian citizens using their Canadian passports are exempt from this requirement. Do not give your Canadian Social Insurance Number (SIN) as a substitute.

Please visit www.gathergoget.com to obtain a personalized list of document requirements.
Texas Driver’s Licence and Texas Identification Card

The Department of Public Safety requires applicants who are not U.S. citizens, U.S. nationals, lawful permanent residents, refugees, or asylees to present proof of lawful presence in the U.S. before being issued an original, renewal, or duplicate Texas driver’s licence or identification card.

DPS will issue driver’s licences or identification cards to applicants only when acceptable documentation has been provided to the Department to confirm the applicant’s lawful presence in the United States. Upon verification of temporary lawful presence in the U.S., an individual will receive a licence with a Limited Term designation that will expire when the period of lawful presence expires. If the period of lawful presence is indefinite, driver licences and IDs will need to be renewed every year.

In order to renew the driver’s licence or ID, the applicant must visit a driver’s licence office and show valid documentation of a status change or extension of stay in the U.S.

All current Temporary Visitor cards will remain valid until the Temporary Visitor Status expiration date on the card. Prior to or upon expiration of the Temporary Visitor Status expiration date, eligible applicants will be issued a new card with the Limited Term designation.

If a Temporary Visitor card holder does not provide the necessary documentation and update the driver’s licence or ID 45 days after the Temporary Visitor Status date expires, the card will be cancelled and the person may not drive until the cancellation has been lifted and the person obtains a Limited Term driver’s licence.

Temporary, lawful tourists travelling under the B-2 class of visa must present:

- Passport,
- Visa* or Immigration documentation indicating this status which may include but is not limited to an I-797, &
- I-94 Record of Arrival/Departure.

* Because of 8 C.F.R. § 212.1(a) Canadian citizens are not required to have this visa.

If you apply for a Texas driver’s licence, the state department of Motor Vehicles will void your Canadian licence.

You do not require a Texas driver’s licence in order to register a vehicle.

The current fee for a Texas driver’s licence is $25. The current fee for a Texas limited term identification card is $16.

CAN I VOLUNTEER OR WORK IN THE UNITED STATES?

Each year the association receives several inquiries as to the legalities of snowbirds performing volunteer work and/or accepting part-time work, typically in their mobile home community.

Members are permitted to perform volunteer community service (let’s avoid the term “work”) provided it truly is "volunteer", such as working in a hospital, community recreation centre or place of worship. There can be no pay or compensation received other than perhaps free refreshments/meal and/or complimentary parking while performing the service.

Members should be aware that entering the U.S. as a tourist-class visitor without a proper U.S. work permit does not permit any form of paid work, regardless if payment is in the form of cash, cheque, or “in consideration” of some benefit which has a monetary value.

Typical work that may not be performed includes:
In a condominium, mobile home or manufactured home community, receiving “cash” or reduced/free rent and/or maintenance fees for the season in exchange for:

- Park office clerical duties
- Park grounds maintenance
- Park “handyman” repairs (i.e. electrical, plumbing, carpentry)

Receiving “cash” or reduced/free golf course fees and/or membership dues for the season in exchange for:

- Golf course marshal

Violation could result in deportation as well as a ban on returning to the U.S.

**FLORIDA PROPERTY INSURANCE MARKET ASSISTANCE PLAN**

Following several back-to-back years of devastating hurricanes in the United States Sunbelt, many private property insurance companies became reluctant to take on new clients as well as even renew existing polices in high-risk areas.

*Florida Market Assistance Program*

The Florida Market Assistance Plan (FMAP) is a free referral service that tries to assist property owners in locating a property insurance provider.

To access FMAP services you must first register your property with their office, preferably over the internet. If you cannot successfully register online, you can contact their office for assistance. FMAP does not itself provide property insurance quotation but helps to identify licensed insurance brokers or agents in your specific area who are writing new business.

You can learn more about FMAP, or to register your Florida property, by visiting their website at [www.fmap.org](http://www.fmap.org). You may contact them for registration assistance at 1-800-524-9023.

*Citizens Property Insurance Corporation*

If you are unable to locate a private property insurance broker or agent that is willing to offer you coverage for your Florida residence, you may, as a last resort, turn to the state-operated Citizens Property Insurance Corporation. Created in 2002 by the Florida Legislature, Citizens provides insurance to homeowners in high-risk areas as well as others who cannot find coverage in the open, public insurance marketplace.

As an “insurer of last resort for high-risk properties” Citizens’ premium rates will of course be higher than those in the general open market.

To learn more about Citizens Property Insurance Corporation, you can visit their website at [www.citizensfla.com](http://www.citizensfla.com). You may also contact them for general information and to find a local agent in your area who is licensed to provide a Citizens’ quotation for you at 1-888-685-1555.
WHAT IF I LOSE MY IDENTITY DOCUMENTS?

Losing your identification can be stressful, but there are steps that can be taken immediately to protect yourself from further loss and inconvenience.

As a first step, even if you are not travelling in the immediate future, it is a good idea to photocopy or digitally scan (if you have access to a computer and scanner) your passport, birth certificate, social insurance (SIN) card, as well as the entire contents of your wallet or purse (front and back sides of each document).

Keep these copies in a safe place that can be easily accessed. Having the photocopies or digital images available will help you to remember what was in your wallet or purse in the replacement process and aid in completing a police report if you believe they have been stolen.

If you will be travelling out of the province or country, do not forget to give these copies to a trusted friend or relative for safekeeping (or at least hidden in a place that a trusted person can access) should you require them. They will be of no benefit if locked in a bank safe deposit box that only you have a key or permission to access.

Secondly, when leaving the country, do not carry any documents in your wallet or purse that you will not require on a day-to-day basis at your final destination. This would include such items as your wallet-size birth certificate, social insurance (SIN) card and credit cards that will not be accepted by merchants where you are travelling. These should be left at home.

If you have lost your wallet or purse that contains identification and/or credit cards, take the following steps:

- Contact your bank(s) or other financial institution(s) in the U.S. and Canada, report your missing bank and/or credit cards, and cancel the bank or credit card(s).
- Contact the local police and report that your wallet or purse has been lost, and report the loss in case your wallet or purse is turned in.
- Contact the Canadian government office abroad (embassy or consulate) and report that your passport has been lost, if you are outside Canada.
- Contact stores, offices and facilities that you may have visited on the day you lost your wallet or purse.
- Contact the customer service or credit card department of any retail company who has issued you a retail credit card and report the credit card as lost.

If you have lost your keys, you are strongly advised to change your locks.

If you have lost your Canadian passport, report it immediately to a Passport Canada office (if in Canada), or to the Canadian embassy or consulate in the country you are visiting. Remember to also file a report with the local police. Please note that once a passport has been reported as lost or stolen, it is no longer valid and cannot be used for travel. This is to ensure that it is not used for fraudulent purposes. If you regain possession of your passport after reporting it lost or stolen, it must be immediately returned to a Passport Canada office (if in Canada) or to the closest Canadian government office abroad (embassy or consulate).

When replacing identity documents, proof of identification is required, but that is difficult if all your documentation has been lost. The Government of Canada suggests that you begin replacing your documentation in the following order:
1. **Driver’s Licence** — In many provinces/territories, a replacement driver’s licence may be issued immediately.

2. **Birth Certificate** — Identification is required to pick up your birth certificate. A driver’s licence is an acceptable form of identification to pick up your certificate.

3. **Citizenship Card** — You will need the same personal documents that were required to apply for your original citizenship card. Clear and legible photocopies are acceptable when applying for a replacement card.

4. **Health Card** — Two or three pieces of personal identification are required to apply for your replacement health insurance card. A driver’s licence and birth certificate are acceptable in most provinces/territories. However, you should contact the provincial or territorial government department responsible for health cards directly to confirm which forms of identification are acceptable.

5. **Passport** — Either a birth certificate or Canadian citizenship card is required to apply for your replacement passport.

6. **Social Insurance Number (SIN)** — Your birth certificate is required to apply for your replacement Social Insurance Number (SIN) card.

To locate the contact information of federal and provincial offices which provide identity documents, log on to your computer and visit the following website: [www.servicecanada.gc.ca/eng/lifeevents/wallet.shtml](http://www.servicecanada.gc.ca/eng/lifeevents/wallet.shtml).

### IDENTITY THEFT

Identity theft occurs when someone uses your name and personal information to commit fraud or theft.

Identity theft has become prevalent in North America as a result of recent advances in technology, and provides an effective means to commit other crimes.

In order to complete the impersonation, identity thieves need to obtain vital information such as your name, address, date of birth, social insurance number and mother’s maiden name need to be. The identity thief can take over the victim’s financial accounts, open new bank accounts, transfer bank balances, apply for loans, credit cards and other services, purchase vehicles, take luxury vacations, and so on.

To protect yourself from identity theft:

- Avoid easily identifiable Personal Identification Numbers (PIN) such as mother’s maiden name, birth date, anniversary date or telephone number.
- Avoid tossing credit card receipts in public trash containers.
- Carry your birth certificate and Social Insurance (SIN) card only when necessary.
- Check your credit rating at least once a year.
- Cut down on the number of cards you carry.
- Cut up expired credit cards.
- Do not let your credit card out of sight (i.e., when paying a restaurant bill).
• Only give out your personal information by telephone, mail, or e-mail if you initiated contact and are confident of the source.

• Never leave your wallet or purse unattended.

• Note billing cycles and follow-up if bills are not received on time.

• If making a payment on-line over the internet, make sure the payment screen is “secured” typically by displaying https://… and a padlock symbol. If in doubt, pay by an alternative method.

• Be suspicious of e-mails purporting to be from a financial institution where you do business that is asking for you to verify your personal banking details with them. This should only be done in person at your local branch or by telephone (using a number you locate separately to any that may be included in the e-mail message).

• Invest in a portable paper shredder that can sit over a wastepaper basket. Shred any receipts, credit card information, credit applications, etc. before throwing them out.

• Consider limiting who you allow to use your personal computer and be sure to set-up basic protections such as timing out your computer if idle for a period of time and set-up a password.

If identity theft has occurred:

• Contact the Canadian Anti-Fraud Centre at 1-888-495-8501 or info@antifraudcentre.ca.

• The Canadian Anti-Fraud Centre provides support and information to victims of identity theft. The information you provide can be used to identify trends and patterns that assist law enforcement agencies with possible investigations.

• Contact companies or agencies that may have accounts in your name (e.g. credit card companies, telephone companies, banks, and other lenders).

• Contact the fraud departments of each of the two Canadian major credit bureaus and request that a 'Fraud Alert' be placed on your file:
  - Equifax: 1-800-465-7166
  - TransUnion: 1-888-766-0008

• Once notified, these two agencies can provide you with copies of your credit reports.

• File a report with your local police or the police in the community where the identity theft took place.

• Start a log of dates, person(s) contacted, and what was said.

**LOTTERY AND GAMBLING WINNINGS**

While lottery and gambling winnings are not taxable in Canada, they are a taxable form of income in the United States.

While in some states the minimum age is 21 – not 18 years old – to purchase and/or claim a prize, there is no general restriction on only U.S. citizens or lawful permanent residents being able to claim a prize.

Depending on the amount of your winnings, a 30% withholding tax may – or may not – be retained when your prize/winnings are received and remitted to the U.S. Internal Revenue Service (IRS). Depending on the state, there may be a further withholding for local state income tax purposes.
If you are not a U.S. resident, such as a Canadian visiting the United States on a temporary basis, you may be able to recover some or all of the withholding tax amount on your winnings for the past three-year period.

Typical activities that you may recover withholding tax on winnings for include:

- Dog/horse wagering
- Game show winnings
- Gaming tournaments (e.g. poker, blackjack, etc.)
- Keno
- Lottery winning
- Slot machines

When filing for a possible refund from the IRS, as you may deduct any losses from your winnings to result in a “net winnings” amount, it is suggested that you always obtain and use a “player’s card” from the gambling establishment for all betting transactions. At the end of your visit, you can request a print-out of your activities against your player’s card number to submit with your IRS refund claim to substantiate your net winnings.

**Making a Claim**

In order to make a claim with the IRS for a possible refund of all or part of your winnings, you will need to obtain a U.S. Individual Taxpayer Identification Number (ITIN) since you will not have a U.S. social security number.

A formal application must be made to the IRS to be issued an ITIN along with supporting certified identity documents.

It will be necessary to also submit, with your formal U.S. income tax return, IRS form 1042-S which you will receive from the casino or other gambling establishment.

As an alternative to applying for an ITIN and making a formal income tax claim for net winnings on your own, you may retain the services of a third-party refund management company or service. These services will assist you in obtaining an ITIN, notarizing any documents you need to submit to the IRS, along with actually filing your income tax return. For this service, they will generally retain a percentage of any refund you eventually receive.
USING HANDICAP PLACARD AND DISABLED PARKING SPACES IN THE UNITED STATES

Canadian travellers to the United States should be aware that most states distinguish between temporary visitors and long-term visitors who may be residents. A Canadian disabled parking placard provides no guarantee that your vehicle will not be ticketed and/or towed away. Furthermore, local police are trained to recognize vehicles that may no longer qualify for the temporary consideration.

It is recommended that, before leaving home, you contact the local state department of Motor Vehicles and/or tax collection offices, to ensure compliance before attempting to use your Canadian placard for the first time when you arrive. Fines for unauthorized parking in a disabled (handicap) parking space are severe. Vehicles can sometimes also be towed away thereby increasing the monetary cost of the infraction.

When travelling outside of Canada, and attempting to obtain a local government-issued handicap placard, always carry your passport (to prove that you have been lawfully admitted to the country as a visitor), together with your Canadian handicap placard as proof that you have already qualified for handicap benefits in your home country. In some — not all — cases, a local state or country may waive the need to obtain a new physician’s letter and accept the Canadian placard as proof of disability for the duration of your stay.

If a formal application is required to obtain a local placard, and a Canadian physician’s signature will be accepted even though he/she is not licensed to practice medicine in that particular state/country, checking with the local authority before you leave home, will afford you the opportunity to obtain — from the internet or by request through the mail — the appropriate handicap placard application form that you can have your Canadian physician sign.

Arizona

- Visitors to Arizona may use a Canadian Disabled Parking placard which must be clearly displayed on the vehicle dashboard or sun-visor.
- Visitors and/or residents of Arizona may also acquire a Temporary Disability placard valid for 6 months.
- There is no fee for a numbered disabled plate or placard.

California

- A current handicap placard issued in a province or territory of Canada has the same validity as one issued by the DMV in the state of California.
- Sec. 22511.5(b) of the California Vehicle Code states: “A disabled person or disabled veteran is allowed to park a motor vehicle displaying a special disabled person license plate or placard issued by a foreign jurisdiction with the same parking privileges authorized in this code for any motor vehicle displaying a special license plate or a distinguishing placard issued by the Department of Motor Vehicles.”
- Visitors can apply for a temporary placard (temporary disability) or a travel parking placard for non-residents; these are issued for no longer than ninety days but are renewable.
- An online (then print) application form can be obtained by visiting the California department of Motor Vehicle website at www.dmv.ca.gov/forms/reg/reg195.pdf.
- There is a fee of $6 for a temporary placard and no fee for a permanent placard.
- Additional information can be obtained by calling 1-800-777-0133.
Florida

- The state of Florida reciprocally recognizes valid Canadian handicap placards which have the international symbol of accessibility (commonly referred to as the “wheelchair symbol”).
- A Canadian handicap placard issued to a disabled person is valid for the entire duration of one’s stay in Florida.
- A ticket cannot be issued by a law enforcement officer or parking enforcement specialist without first determining whether the vehicle is transporting a resident of another state who is the owner of the out-of-state placard.
- Additional information can be obtained by calling 850-617-2000.

Texas

- The state of Texas honours handicap placards from other states and countries on condition that they remain valid.
- Section 681.007 of the Texas Transportation Code states:
  
  “A vehicle may be parked and is exempt from the payment of a fee or penalty in the same manner as a vehicle that has displayed on the vehicle special license plates issued under Section 504.201 or a disabled parking placard as provided by Section 681.006 if there is displayed on the vehicle a license plate or placard that:

  (1) bears the international symbol of access; and
  (2) is issued by a state or by a state or province of a foreign country to the owner or operator of the vehicle for the transportation of a person with a disability.”

- There are two categories of Disabled Person placards in Texas, red (temporary disability) and blue (permanent disability), and each requires a fee of $5 per placard.
- Additional information can be obtained by calling 1-888-368-4689.

WILLS AND POWERS OF ATTORNEY

Wills in Florida (and other places)

A question often arises as to whether persons owning property in Florida (or elsewhere) need to have a separate will to cover that property in the event of their demise. The question presupposes that they already have a will in the jurisdiction in which they are ordinarily resident on a permanent basis.

There is no need to have a separate will in Florida for a Florida-owned property. The will which the person has in Ontario, or wherever the person is ordinarily resident, covers his or her Florida property unless there is a specific provision excluding that property. Most wills refer to the disposition of “all my property” which would include the Florida property. Of course, if for whatever reason there has been an exclusion of the Florida property, then the will should be amended to include that property, or a separate will could be prepared in Florida for that property alone.

When preparing a separate will, one has to be careful that one has not replaced their entire previously prepared will. Most wills contain a clause revoking all previously made wills, and that certainly would not be the intention.

In the event of the death of a person with one will who owns property in Florida in his or her name alone, or for a situation in which the ownership of the property does not go to someone through succession, such as a joint ownership with right of survivorship, the procedure is that the probate of the will in the person’s home jurisdiction is confirmed by the Florida probate court. The same
persons are appointed as executors as are named by the will or, in most instances, as determined by the original probate court. Thus, the Florida property is put into a situation whereby it can be legally handled by the executors.

A word of caution is appropriate to those persons who have remarried or married for the first time in whatever circumstances. A will that has been made prior to the marriage is no longer valid, and the deceased will be considered to have died without a will. The only exception is if the will was made in contemplation of the particular marriage. One can imagine a situation in which a separate will was prepared regarding Florida property, the person marries, and forgets to do a new will regarding the Florida property. That person's intentions concerning the disposition of the Florida property would be completely frustrated.

**Powers of Attorney**

While a will made in Ontario, or in any other jurisdiction, which disposes of all of one's property would be sufficient to encompass property or assets in Florida, the subject of a “power of attorney” is completely different.

The laws of Florida (and possibly other states) are very specific as to what is required to create a valid power of attorney which will be recognized in Florida. The bottom line — a person wishing to create a power of attorney for use in Florida should consult a Florida attorney to have it prepared and explained. A lawyer in Ontario, for instance, is not qualified to advise on such a subject. His/her advice to a client should be “see a Florida lawyer”.

To be effective, the document must be executed with the same formalities as are required for a conveyance of real property by Florida law. This means that the document must be witnessed by two persons and must be sworn before a notary public. There are certain Florida rules as to who the witnesses can be, and who can act as a notary public in the situation. Another requirement is that the document MUST contain the words, “This durable power of attorney is not affected by subsequent incapacity of the principal except as provided by s.709.08, Florida Statutes,” or similar words that show the principal's intent that the authority conferred is exercised notwithstanding the principal's subsequent incapacity, except as otherwise provided by this section. What in the world are we talking about?

There are also rules as to who can serve (is named in the document) as the attorney. The person must be 18 years of age or older and be of sound mind. Many people have their trust companies as their representatives but, to be a proper representative of a Florida power of attorney, the trust company must have a place of business in Florida, and be authorized to conduct trust business in the state.

There are many more rules that apply to this particular exercise. Rather than waste your money by purchasing a do-it-yourself kit or paying someone without the proper credentials and ending up with a piece of paper that is useless, engage a Florida lawyer the next time you are in Florida, to prepare a proper document for you that will satisfy your wishes. As with buying insurance and failing to disclose all the facts (and therefore paying a premium for protection that is not there), do not spend your money on a document that will not be effective when you need it. Engage a legal practitioner in Florida (or wherever you reside in the United States) who is qualified to do the job. Then, you will get value for your money.

Wallace Weylie
CSA General Counsel

*Licensed by the Law Society of Upper Canada (Ontario) and the Florida Bar*
TRAVELLING BACK TO CANADA – BRINGING ITEMS BACK TO CANADA

BRINGING FRUITS, VEGETABLES, MEAT, DAIRY AND PRODUCTS BACK TO CANADA

Travellers are required, by law, to declare all plant, animal, and food items they bring into Canada. This includes items related to plants, animals and food, or their by-products. If you bring these products into Canada, you may go through further inspections at the point of entry (that is, border crossings, airports). Be prepared for delays if further inspection is required.

This following list is provided by the government of Canada. It is important to note that because pest and disease situations are constantly changing, these requirements may be adjusted at any time.

To confirm if a product is allowed before bringing it into Canada, please use the Automated Import Reference System (AIRS) of the Canadian Food Inspection Agency (CFIA) online at http://inspection.gc.ca/english/imp/airse.shtml.

At the time of printing, the Canadian Food Inspection Agency (CFIA) has implemented measures to protect Canada's poultry resources from an outbreak of highly pathogenic avian influenza reported in poultry in the following states:

- Indiana

Travellers should know that, due to this outbreak, all raw poultry and all poultry products and by-products that are not fully cooked, including eggs and raw pet foods, sourced, processed, or packaged from the above states are under restriction until further notice. You may not bring these items into Canada.

These measures are a normal part of Canada's animal disease control efforts and are consistent with international guidelines on trade.

Examples of restricted items include:

- live birds and hatching eggs
- eggs, yolks, egg whites (albumen)
- poultry meat (other than fully cooked, canned, commercially sterile meat products)
- raw pet foods containing poultry products
- feathers
- poultry manure and litter
- laboratory material containing poultry products/by-products

Fruits

Dried

- up to 15 packages per person
- but not more than 250 kilograms

Frozen or canned
• up to 15 frozen packages or 15 cans per person
• but not more than 250 kilograms

Fresh
• must be free from soil, pests, leaves, branches and/or plant debris
• some restrictions on some fresh fruit from California, Idaho, Oregon, and Washington
• in British Columbia (BC): restrictions on fresh apples, stone fruit and potatoes

**Vegetables**

Dried (including herbs)
• up to 15 packages per person
• but not more than 250 kilograms

Frozen or canned (including herbs)
• up to 20 kilograms of frozen or chilled vegetables per person

Fresh
• one bag up to 4 kilograms of US number 1 potatoes per person and the bag must be commercially packaged
• 15 packages or less up to 250 kilograms of fresh vegetables per person (excluding potatoes)
• must be free from soil, pests, leaves, branches and/or plant debris
• some restrictions on some fresh vegetables from California, Idaho, Oregon, and Washington

**Meat and poultry products (ex. jerky, sausages, deli meats and patties, foie gras)**
• up to 20 kilograms per person
• packages must have identifying marks, indicating what the product is
• proof of country of origin may be required

**Meat and poultry: fresh, frozen and chilled**
• up to 20 kilograms per person
• one turkey per person
• packages must have identifying marks, indicating what the product is
• proof of country of origin may be required

**Fish and seafood**
• up to 20 kilograms per person
• all species except
  • pufferfish
  • Chinese mitten crab (*Eriocheir sinensis*)
When importing a susceptible aquatic animal species, an import permit will not be required when importing individual maximums of each of the following commodities of aquatic animals:

- 10 dead finfish that are not eviscerated
- 4 crustaceans with head and shell on
- 3 kilograms of molluscs

**Game animal carcasses**
- with a hunter’s permit and/or licence

Provincial restrictions may apply. For example, on deer, there may be restrictions due to chronic wasting disease.

**Dairy products**

Cheese
- up to 20 kilograms per person

Milk
- up to 20 kilograms per person

Please note that quantities in excess of $20 may be subject to high rates of duty.

**Baked goods, candies, etc.**

- no goods containing meat
- up to 20 kilograms per person

**Spices, tea, coffee and condiments**

- entry permitted

Further information on the permissibility of items into Canada can be obtained from:

**Canada Border Services Agency**

In Canada 1-800-461-9999 (English)
1-800-959-2036 (French)

Outside Canada (506) 636-5064 or (204) 983-3500 (English)
(506) 636-5067 or (204) 983-3700 (French)

Email: contact@cbsa.gc.ca

**Canadian Food Inspection Agency (CFIA)**

Telephone 1-800-442-2342

[www.inspection.gc.ca](http://www.inspection.gc.ca)

Toll-free West and Central Service Centre 1-800-835-4486
Toll-free Eastern Service Centre 1-877-493-0468
CAN I BRING (IMPORT) AN AUTOMOBILE TO CANADA?

While the majority of members drive their Canadian registered automobile to the United States in the fall and return with it to Canada in the spring, other members consider purchasing a second vehicle in the U.S. that is used and stored exclusively in the United States.

What many individuals do not realize is that deciding to subsequently bring their U.S. vehicle to Canada — whether just for the summer months or permanently — is more involved than merely driving it across the border. Vehicles arriving from outside Canada are technically being imported and subject to Canadian vehicle operating standards as well as import duty and taxes.

If you are not a dual U.S. citizen, U.S. lawful permanent resident (green card) holder, or have a U.S. visa that in essence grants you the “right of abode” and re-entry into the United States, you will not be allowed to casually bring a U.S.-registered vehicle into Canada on the premise that you do not need to pay duty and taxes as you will be taking it back to the United States next year. Without “the right of abode”, you cannot provide a 100% guarantee of your re-admittance to the U.S. next year, and therefore, the vehicle is deemed to be imported permanently to Canada. It is important to note that owning a vacation property in the United States does not change your immigration status at the border, and therefore does not grant right of abode in the United States.

If you plan to import a vehicle into Canada, it must comply with all Canadian import laws. It must meet the requirements of the Canada Border Services Agency (CBSA), Transport Canada and the Canadian Food Inspection Agency before it can be imported.

Transport Canada defines a vehicle as “any vehicle that is capable of being driven or drawn on roads, by any means other than muscular power exclusively, but does not run exclusively on rails. Trailers, such as recreational, camping, boat, horse or stock trailers, are considered vehicles, as are wood chippers, generators or any other equipment mounted on rims and tires.”

It is important to note that not all vehicles manufactured in the United States can be imported into Canada. To assist individuals wishing to bring a U.S.-acquired vehicle into Canada, Transport Canada maintains a list of vehicles admissible from the United States. This program covers passenger cars, trucks, vans, jeeps, chassis, cabs, trailers, motorcycles and snowmobiles less than 15 years old; off-road vehicles manufactured after May 1, 1988 and buses manufactured after January 1, 1971. This list should be checked before purchasing a vehicle abroad and most certainly before starting out for the return trip to Canada with a non-Canadian purchased vehicle.

If your vehicle does qualify for importation, you will need to register it with the Registrar of Imported Vehicles (RIV) program when you report to the CBSA office on arrival in Canada. The current registration fee is $195.00 CAD + GST/HST. You will also be required to pay any other customs and duty assessments. Within 45-days of its arrival, you will need to make any necessary Canadian safety modifications (such as constant-on running lights) and have the vehicle inspected. Until this work is completed, and it passes the federal inspection from RIV, you will not be able to obtain registration in your home province/territory.

If your vehicle is eligible for importation into Canada according to both CBSA and Transport Canada requirements, you will be required to pay any assessment that could include duty, excise tax and the federal goods and services tax (GST). Provincial or territorial sales tax will be paid when you obtain vehicle registration in your home province/territory. In provinces which operate a harmonized sales tax (HST) the provincial portion of the tax will be paid when the vehicle is registered.
As soil and related matter can carry pests that could be harmful to Canadian agriculture, the Canadian Food Inspection Agency (CFIA) requires that all imported vehicles are thoroughly washed of any sand, soil, earth and plant residue, including the undercarriage, upon importation.

Items that need to be investigated and/or obtained prior to importing a vehicle to Canada include:

- Obtaining a vehicle ownership report on the automobile from such sources as CarFax® to ascertain if it has been involved in any past collisions that resulted in an insurance claim.
- Contacting the original equipment manufacturer or authorized dealer to obtain a recall clearance letter.
- Obtaining information from the manufacturer or an authorized dealer concerning the costs and availability of parts that may be needed for required modifications; some modifications may need to be performed by an authorized dealer at their own facility/shop.
- Estimating the cost of applicable Canadian import fees, duty and taxes, obtained separately from the Canada Revenue Agency (CRA) and the Registrar of Imported Vehicles (RIV).
- Obtaining ownership documentation including a Certificate of Title (if the vehicle is used) or a Certificate of Origin (if the vehicle is brand new), registration, sales receipts, etc.
- Determining possible additional provincial/territorial licensing requirements such as vehicle safety inspections and emissions tests.
- Obtaining vehicle insurance costs and coverage limitations for the province/territory where the vehicle will be registered/licensed in Canada.
- Ensuring that the vehicle warranty, if there is one, will be valid in Canada by contacting the Canadian branch of the automobile manufacturer.

A vehicle being permanently exported from the United States must also need to be reported to a local U.S. Customs and Border Protection (CBP) office, specifically where the vehicle will cross into Canada, a minimum of 72-hours in advance of crossing.

The U.S. Census Bureau (Census) has posted a final rule amending its regulations to reflect new export reporting requirements. These new requirements include the mandatory filing of electronic export information (EEI) through the Automated Export System (AES) or AESDirect for all exports of used self-propelled vehicles.

As defined in the U.S. Customs regulations "self-propelled vehicle" includes any automobile, truck, tractor, bus, motorcycle, motor home, self-propelled agricultural machinery, self-propelled construction equipment, self-propelled special use equipment, and any other self-propelled vehicle used or designed for running on land but not on rail.

Beginning April 5th, 2014, all exports of used self-propelled vehicles, regardless of value, will be required to file EEI though AES.

Non-U.S. residents, including Canadians, may employ the services of an authorized U.S. agent, freight forwarder or customs broker. By using an internet search engine, search the term ‘AES filing’ to select a provider of your choice.

Remember, if your vehicle cannot be legally imported into Canada, it must be immediately exported or destroyed (under CBSA supervision) with you being responsible for all related costs. Any duty or GST paid will not be refunded. Always contact RIV and CBSA before purchasing a vehicle that you intend to bring to Canada.
Further information can be obtained from:

**Registrar of Imported Vehicles**

Telephone 1-888-848-8240
Email support@support.riv.ca
www.riv.ca

**Canada Border Services Agency**

In Canada 1-800-461-9999 (English)
1-800-959-2036 (French)
Outside Canada (506) 636-5064 or (204) 983-3500 (English)
(506) 636-5067 or (204) 983-3700 (French)
Email contact@cbsa.gc.ca
www.cbsa-asfc.gc.ca

**Transport Canada**

In Canada 1-800-333-0371
Outside Canada (613) 998-8616
Email questions@tc.gc.ca
www.tc.gc.ca

**TEMPORARY PLATING AND REGISTRATION OF A U.S. VEHICLE**

**Arizona Licence Plates and Vehicle Registration**

Arizona state law provides a 90-day registration for non-residents of Arizona who purchase a vehicle from an Arizona dealer and wish to import the unregistered vehicle to Canada. You will be required to show your out-of-state identification and the dealer invoice or assigned title. The non-resident registration costs $15 USD and can be purchased from a Motor Vehicle Department (MVD) or authorized third party office.

Like many other jurisdictions, Arizona has a plate-to-owner system. When a vehicle is sold or transferred, the seller retains the plate and either requests an MVD refund or transfers the plate to another vehicle owned by the seller. If the vehicle purchased is from a private sale, the buyer may obtain a Restricted Use 3-Day Permit which is valid only for the purposes of vehicle inspection, emission testing, repairs needed to comply with inspection or emission rules, or to otherwise complete the registration process. Alternatively, Arizona state law provides authorized automobile dealers and title service companies with temporary registration plates for customers. In order to operate the vehicle for any other purpose, the registration process must be completed.

Fees and vehicle licence tax (VLT) vary depending on the vehicle.

**California Licence Plates and Vehicle Registration**

In California, non-residents can obtain an In-Transit Permit from a local DMV office. At a cost of $60 USD, the permit authorizes the operation of a vehicle for up to 30 consecutive days after the first date of operation.

- The permit is not available for commercial vehicles.
- The foreign visitor must provide a passport or visa as proof of foreign residency.
• The permit allows the foreign resident to operate the vehicle in California for up to 30 days without payment of registration fees or sales tax.
• The vehicle must be removed from the United States or delivered to a carrier prior to the expiration of the permit.
• The permit is not renewable or refundable.
• Full California registration fees and California sales tax are due for a vehicle operated beyond the 30-day permit period.

All of the following must be submitted to the department before the vehicle is operated:

• A completed Application for Registration of New Vehicle (REG 397).
• A completed Application for Foreign Resident In-Transit Permit (REG 34).
• The buyer’s temporary operating copy of the REG 397.
• The foreign resident in-transit permit fee.

California standard and trailer licence plates are issued when drivers buy a new vehicle, replace lost, stolen, or mutilated plates, or turn in special interest licence plates. Standard licence plates can be replaced by submitting an application, or by visiting a DMV field office.

If a vehicle is purchased or acquired from a private party, drivers have 10 days from the date of sale to report to the DMV the change of ownership. Transfer fees must be paid to DMV within 30 days of the purchase date, even if you do not have all of the required documents. Failure to pay your fees to the DMV within 30 days will result in transfer and use tax penalties.

**Florida Licence Plates and Vehicle Registration**

Florida state law provides for a variety of legal uses of temporary licence plates. Such licence plates are commonly used by motor vehicle dealerships, allowing customers the legal right to drive their newly purchased vehicle off the lot, if the customer does not have an existing licence plate to transfer. The temporary licence plates are valid for 30 days. This provides dealerships ample time to apply for titles and registrations for their customers.

If you have acquired another vehicle and transferred your licence plate from your old vehicle to the new vehicle, a temporary licence plate may be obtained at a Florida tax collector’s office so you may demonstrate your old vehicle while it is for sale.

Non-residents also are eligible to secure a temporary licence plate for “in-transit” purposes if they purchase a vehicle in Florida and wish to drive it home. A temporary licence plate may be acquired through a Florida tax collector’s office or a regional DMV.

Registration fees are determined by weight and vary depending on the vehicle.

**Texas Licence Plates and Vehicle Registration**

TxDMV issues a One-Trip Permit for the temporary movement of an unladen vehicle subject to Texas registration laws. A One-Trip Permit is valid for a period of 15 days from the effective date.

A One-Trip Permit is valid for one trip only between the point of origin and the point of destination and the intermediate point as shown on the receipt.
A One-Trip Permit costs $5 and may be purchased prior to its effective date. You may purchase a One-Trip Permit online, at your local county Tax Assessor-Collector office or your nearest TxDMV Regional Service Center.

Applicants must show proof of liability insurance that meets the Texas minimum liability limits of $30,000/$60,000/$25,000. Insurance is not required for trailers and semitrailers. An insurance company authorized to write insurance in Texas must provide the coverage.

The permit must be displayed in the rear window of the vehicle. If the vehicle does not have a rear window, the operator must carry the permit and receipt in the vehicle any time the vehicle is in-transit.

**BRINGING A U.S. RENTAL VEHICLE INTO CANADA**

Effective June 1, 2012, Canadian residents will be able to rent vehicles from the United States and bring them into Canada. According to the amendments to the *Motor Vehicle Safety Act*, residents of Canada will now be able to temporarily export U.S. rental vehicles, for non-commercial purposes, for a period not exceeding 30 days. This will give Canadian travellers, especially those who live in close proximity to the Canada/U.S. border, greater flexibility making cross-border travel more convenient.

For more information, please visit [www.tourism.gc.ca](http://www.tourism.gc.ca).

**MAILING GIFTS BACK TO CANADA**

Mailing gifts to Canada — particularly during the holiday season — can be costly. The value of the gift (converted into Canadian dollars) will determine what charges, duty and taxes may be payable on delivery.

The value threshold of a gift, before customs and brokerage service fees become payable, is different for shipments sent via a private courier company to that sent using the regular government postal service — Canada Post or United States Postal Service (USPS). An estimate of brokerage service fees, payable upon delivery of the item in Canada, should be determined in advance when selecting one shipping method over another. Broker fees are based on the amount of work that must be done by brokers to prepare customs forms. Some travellers have found these commercial brokerage fees to be higher than they expected. The fees have increased the cost of a gift to a price at which the gift was no longer worth its purchase abroad.

Gifts mailed by you, while out-of-country, to a person back in Canada are exempt from duties and taxes as long as the gift is worth $60 CAD or less (converted value) and not otherwise restricted for importation. Alcoholic beverages, tobacco products, and advertising material do not qualify for the gift exemption. Alcoholic beverages cannot be mailed to Canada. They must accompany you when crossing the border.

To help qualify for the gift exemption, the customs declaration form must clearly identify the goods as an “unsolicited gift”, and should include a gift card or tag. For gifts worth more than $60 CAD, the recipient will pay duties and taxes solely on the amount over the $60 exemption.

Any goods mailed to Canada worth $20 CAD or less are exempt of duties and taxes. Goods worth more than $20 CAD that do not qualify for a gift exemption are subject to duties and taxes on the entire value. The following goods do not qualify for the $20 CAD and under exemption:

- alcoholic beverages, cigars, cigarettes, and manufactured tobacco;
• books, periodicals, or magazines, if the publisher should be registered for goods and services tax but is not; and
• goods you ordered or bought from a Canadian retailer or through a post office box or intermediary, but which were mailed directly to you from outside Canada.

The $60 gift exemption and the $20 item exemption cannot be combined for the same items.

What taxes and duty will I pay on goods mailed to Canada?

Duties are based on the value of the goods in Canadian funds. Duty rates vary according to the type of goods and the country in which they were made or manufactured (which may not be the same country from which you purchased it). Depending on the goods or their value, some other taxes may apply, such as excise duty or excise tax on luxury items like jewellery.

Goods and Services Tax (GST) must be paid on most goods imported into Canada. This is to ensure that imported goods are taxed in the same way as Those sold or provided in Canada. The value is based on the item’s duty-paid value converted to Canadian funds, plus any duties that apply. Harmonized Sales Tax (HST) or Provincial Sales Tax (PST) must also be paid on most imported goods. The Canadian government has entered into agreements with provinces to collect the HST or PST.

A handling fee of $9.95 (as of August 18, 2012) on imported goods is levied by Canada Post for the service it provides to the Canada Border Services Agency (CBSA). Canada Post collects the duties and taxes owing and remits it to the government. To cover Canada Post’s cost for performing these services a handling fee is levied on all goods except those free of duties and/or taxes. This is a similar system in the United States with the USPS charging a handling fee once duty and taxes are assessed by U.S. Customs and Border Protection.

Taxes and Duty When Importing Goods to Canada

Almost all goods imported to Canada are subject to the federal Goods and Services Tax (GST) and the applicable Canadian Provincial Sales Tax (PST) or Quebec Sales Tax (QST). In Canadian provinces with a Harmonized Sales Tax (Ontario, New Brunswick, Nova Scotia, and Newfoundland and Labrador), a combined tax is levied, rather than separate GST and PST.

Duties on goods vary widely, depending on the product, and the country of origin in which it was manufactured (which may or may not be the same as where you purchased it). On goods manufactured in the United States and Mexico, duty is seldom applied, due to the North American Free Trade Agreement. If a purchased item is imported to Canada and it is manufactured outside North America, the purchase becomes potentially expensive. Duty depends on where the product was made rather than where it was bought.

To determine the duty on a product before importing to Canada, travellers may call the Canada Border Services Agency (CBSA) and speak directly to an agent, Monday to Friday (except statutory holidays), 8 a.m. to 4 p.m. Provide the agent with the country of origin of the product, and any additional information required, such as size and weight.
Canada Border Services Agency (CBSA)

In Canada  
1-800-461-9999 (English)  
1-800-959-2036 (French)

Outside Canada  
(506) 636-5064 (English) or (204) 983-3500 (English)  
(506) 636-5067 (French) or (204) 983-3700 (French)

Alternatively, you can visit the Canada Border Services Agency (CBSA) web site at www.cbsa-asfc.gc.ca. The Customs Tariff publication can be accessed here: www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif.

To determine the duty on a product using the Customs Tariff publication, find the country of origin in the “List of Countries and Applicable Tariff Treatments” in the Customs Tariff Schedule. Then determine if the country of origin is listed under the Most Favoured Nation (MFN) tariff, or the Applicable Preferential Tariff.

Then find the product in the description of goods in the Customs Tariff Schedule. If the product’s country of origin is in the Applicable Preferential Tariffs, then that rate is used; if the country of origin is not in the Applicable Preferential tariffs, then the duty levied is according to the MFN tariff.

Many members, for example, inquire as to the duty levied on computer goods. Computers and related products are listed under: 8517.90.31 00 – Control or command assemblies incorporating more than one of the following: printed circuit assembly, modem, hard or flexible (floppy) disc drive, keyboard and user interface.

Both the MFN tariff and the Applicable Preferential Tariffs are free. No duty is levied on computer products. GST and applicable PST, QST, or HST will apply.

At the border, duty is determined by CBSA officers, who work with the information provided by the traveller. In issues of conflicting rules and regulations, the issue may require interpretation by the officer. According to I Declare – A guide for Canadian residents returning to Canada, a CBSA publication, “...customs officers are there to help you and will work out your personal exemption and any duties you owe in the way that benefits you most.” The officer is responsible for resolving conflicts to the best advantage of the traveller.

If you disagree with the amount of duties and taxes levied, you may ask to speak with a superintendent. A consultation can often resolve the issue quickly and without cost. The officer can provide information regarding a formal appeal if the issue is unresolved.

How can I pay the duties on goods I import?

You, or a broker acting on your behalf, can pay by cash, certified cheque, money order, traveller’s cheque, debit card (at locations equipped with point of sale terminals), or major credit card. The Canada Border Services Agency (CBSA) may also accept uncertified cheques for amounts up to $2,500 CAD if:

- you have two pieces of identification, one of which is a major credit card or valid Canadian driver’s licence;
- not more than one cheque you previously issued to the CBSA has been returned for nonsufficient funds (NSF);
- the payment is not for a penalty;
- the cheque is from a recognized Canadian financial institution; and
- the cheque is not written by, or payable to, a third party.
The CBSA can release goods only after it receives payment and verifies all documentation. If you have posted security with the CBSA, either directly or through a broker, the CBSA can release your goods before payment.

**Where can I find more customs information?**

General customs information (calls from within Canada) 1-800-461-9999

General customs information (calls from outside Canada) — **toll charges may apply**
Manitoba Call Centre: 1-204-983-3500
New Brunswick Call Centre: 1-506-636-5064

Canada Border Services Agency website: [www.cbsa.gc.ca](http://www.cbsa.gc.ca) (English)
Agence des services frontaliers du Canada website: [www.asfc.gc.ca](http://www.asfc.gc.ca) (French)

A list of local customs offices can be found in the blue pages of Canadian telephone books or from the CBSA website.

**WHAT CAN I BRING BACK DUTY-FREE TO CANADA?**

If you spend part of the year in another country for health reasons or pleasure, that country usually considers you to be a visitor. As such, you are still a resident of Canada for customs purposes. This means you are entitled to the same exemptions as other Canadians returning home from a vacation or business trip. When you import foreign goods or vehicles for your personal use in Canada (even temporarily), you have to meet all the import requirements and pay all the duties you owe.

Effective June 1, 2012, the value of goods that may be imported duty and tax-free by Canadian residents returning from abroad will be increased as follows:

<table>
<thead>
<tr>
<th>Length of Absence</th>
<th>Previous Limits (CAD)</th>
<th>Limits as of June 1, 2012 (CAD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 24 hours</td>
<td><strong>Personal exemptions do not apply to same-day cross-border shoppers.</strong></td>
<td></td>
</tr>
<tr>
<td>24 hours or more</td>
<td>$50</td>
<td>$200</td>
</tr>
<tr>
<td>48 hours or more</td>
<td>$400</td>
<td>$800</td>
</tr>
<tr>
<td>7 days or more</td>
<td>$750</td>
<td>$800</td>
</tr>
</tbody>
</table>

With the exception of alcoholic beverages and tobacco products, you do not need to have the goods with you when you arrive. Although you can include some alcoholic beverages and tobacco products, only a partial exemption will apply to cigarettes, tobacco sticks, and loose tobacco. You may have to pay a minimum duty on these products.

In general, the goods you include in your personal exemption have to be for your personal or household use, souvenirs of your trip, or gifts. Goods you bring in for commercial use or for another person, do not qualify for the exemption and are subject to full duties.

Except for alcohol and tobacco, goods you claim in your $800 CAD exemption may precede or follow you by mail or other means. Alcoholic beverages and tobacco products must accompany you when crossing the border.

For absences under 48 hours, alcohol and tobacco cannot be claimed in your personal exemption.

For the seven-day exemption, goods may be in your possession at time of entry to Canada but are also permitted to follow entry to Canada (such as via courier, mail or delivery agency), except alcohol and tobacco products, which must be in your possession. All the goods will qualify for duty and tax-free entry if they are declared at the initial return to Canada.
Tobacco products

If you meet the age requirements set by the province or territory where you enter Canada, you can include up to:

- 200 cigarettes;
- 50 cigars;
- 200 tobacco sticks; and
- 200 grams (7 oz.) of manufactured tobacco.

Please note that if you include cigarettes, tobacco sticks, or loose tobacco in your personal exemption allowance, only a partial exemption will apply. You will have to pay a minimum duty on these products unless they are marked “CANADA-DUTY PAID* DROIT ACQUITÉ”. You will find Canadian-made products sold at a duty-free shop marked this way. You can speed up your clearance by having your tobacco products available for inspection when you arrive.

If you bring in more than your exemption allowance, you will have to pay regular assessments on the excess amount. These regular assessments can include duties, taxes, and provincial or territorial fees. The CBSA officer will give an allowance for products that are marked when they calculate the amounts owing.

Alcoholic beverages

If you meet the age requirements set by the province or territory where you enter Canada, you can include one of the following:

- 1.5 litres of wine
- 1.14 litres (40 oz.) of liquor
- combined total of 1.14 litres (40 oz.) of wine and liquor
- 24 × 355 ml cans/bottles (8.5 litres) of beer or ale

NOTE: The CBSA classifies coolers according to the type of alcohol they contain. For example, beer coolers are considered to be beer and wine coolers to be wine, and CBSA applies the quantity limits accordingly. The CBSA does not classify beer or wine that contains 0.5% alcohol by volume or less as an alcoholic beverage. As a result, no quantity limit applies.

You can bring in more than the free allowance of alcohol except in Nunavut and the Northwest Territories. However, the quantities have to be within the limit set by the province or territory and, in most cases, you have to bring the quantities with you.

If you bring in more than the free allowance, you will have to pay both customs and provincial or territorial assessments. For more information, check with the appropriate provincial or territorial liquor control authority before you leave Canada.

Gifts

While you are abroad, you can send gifts free of duties to family and friends in Canada under certain conditions. To qualify, each gift has to be worth $60 CAD or less and cannot be an alcoholic beverage, a tobacco product, or advertising matter. If the gift is worth more than $60 CAD, the recipient will have to pay regular duties on the excess amount.
It is always a good idea to include a gift card to avoid any misunderstanding. While gifts you send from abroad do not count as part of your personal exemption, gifts you bring back do.

**Awards and Prizes**

Awards and prizes that you receive while abroad can also be declared as part of your personal exemption. They are not “free” items to bring back to Canada. If their reasonable value exceeds your personal exemption limit, you will pay duty on just the excess amount.

**Repairs and Alterations to a Vehicle, Vessel or Aircraft**

The value of any repairs or alterations made to your vehicle/vessel/aircraft in the United States, Mexico, Chile, Costa Rica, Israel or another Canada-Israel Free Trade Agreement beneficiary will be free of duty when it is re-imported into Canada. GST/HST will apply to the value of the repairs or alterations.

Emergency repairs can be made to your vehicle/vessel/aircraft while you are travelling out-of-country to ensure your safe return to Canada. To be eligible for this special provision, however, be sure to declare the value of all repairs and replacement parts when you return to Canada with the vehicle. Further information can be found in Memorandum D8-2-4 – *Canadian Goods Abroad Program Emergency Repairs*, a document which can be accessed on the CBSA website.

**Declare Valuables You Are Taking Before You Leave**

To avoid any potential difficulty, when you are returning, to prove that something in your possession was in fact taken out of Canada and not purchased abroad (and therefore subject to duty and taxes), declare your valuables (e.g. camera, laptop computer and printer, video recorder, etc.) at a Canada Border Services Agency (CBSA) office before leaving Canada. A CBSA officer will complete form Y-38 *Identification of Articles for Temporary Exportation* (small green wallet size card) that records a brief description, make, model and serial number of the item. If you live within reasonable proximity to a CBSA office, you may take your valuables in for identification at any time prior to leaving Canada. It does not necessarily have to be done on the actual day you are leaving Canada.

As some valuable items, such as jewellery, do not have serial numbers, a clear detailed photograph of the item will also need to be presented to a CBSA officer for certification besides a written appraisal certificate.
EMBASSY AND CONSULATES

GENERAL EMBASSY AND CONSULATE INFORMATION

Security Restrictions

Many embassies and consulates around the world (not just the United States) prohibit walk-in public access to their buildings without an appointment. Always contact the consulate via telephone first before visiting an embassy or consulate.

Please note, due to the limited size of many consulate waiting rooms, the number of other individuals being served, as well as for general security reasons, the number of individuals who may accompany you could be limited. When telephoning to make your appointment, confirm who may or may not accompany you inside the building.

Proper government-issued photo ID will be required for entry.

For security reasons, many items are banned inside an embassy/consulate. You will be subject to security screening measures — similar to an airport — upon entry.

Banned items include:

- Food and beverages
- Electronic equipment of any kind including cell phones, cameras, Blackberries, laptop computers, tape/CD/MP3 players, pagers, palm pilots, keyless car remotes, batteries, etc.
- Briefcases, backpacks, large bags, luggage, large purses, etc.
- Oversize strollers
- Nail files and nail polish as well as liquids and lotions
- Weapons or tools of any kind including mace or pepper spray, any sharp or bladed objects, any oil or chemical-based sprays
- Contraband items
Consular Services for Canadians Abroad

The following list of consular services is not exhaustive and is subject to change.

Many of the services listed below are provided at a prescribed fee. Please contact the appropriate consulate office in order to determine actual cost of services.

Consulate offices can provide the following services:

Emergency Services:
- Assist in arranging an evacuation in the event of war, civil unrest or a natural disaster, as a last resort.
- Provide you with a list of local doctors and hospitals in a medical emergency.
- Arrange for a medical evacuation if a necessary treatment is not available locally.
- Comfort and assist victims of robbery, sexual assault or other violence.
- Provide assistance in cases of missing persons or the abduction of a child to another country.

Legal and Notarial Services:
- Provide you with a list of local lawyers.
- Provide you with sources of information about local laws and regulations.
- Seek to ensure that you are treated fairly under a country’s laws if you are arrested or detained.
- Notarize documents.

Other Services:
- Replace a lost, stolen, damaged or expired passport.
- Issue a Statement in Lieu of Certification of Non-“Impediment” to Marriage Abroad.
- Provide an emergency loan, subject to strict rules and only as a last resort.
- Transfer funds.
- Contact relatives or friends and ask them for financial assistance.
- Contact next of kin, with your authorization, if you have had an accident or are detained by police.
- Accept citizenship applications.
- Provide advice about burying a Canadian abroad or assist in repatriating the remains to Canada.
- Contact next of kin in case of death.
- Request that local authorities investigate suspicious circumstances in the event of an alleged or apparent crime or death.
APPENDIX

UNITED STATES EMBASSY AND CONSULATES IN CANADA

Ottawa
U.S. Embassy
490 Sussex Drive
Ottawa, ON K1N 1G8
Tel. (613) 688-5335
Fax (613) 688-3082
https://ca.usembassy.gov

Calgary
Consulate General
615 Macleod Trail, S.E., 10th Floor
Calgary, AB T2G 4T8
Tel. (403) 266-8962
Fax (403) 264-6630
http://calgary.usconsulate.gov

Halifax
Consulate General
Suite 904, Purdy's Wharf Tower II
1969 Upper Water Street
Halifax, NS B3J 3R7
Tel. (902) 429-2480
Fax (902) 423-6861
http://halifax.usconsulate.gov

Montreal
Consulate General
1155 rue Saint-Alexandre
Montreal, QC
Tel. (514) 398-9695
Fax (514) 398-0973
http://montreal.usconsulate.gov

Quebec City
Consulate General
2 rue de la Terrasse-Dufferin
Quebec, QC G1R 4T9
Tel. (418) 692-2095
Fax (418) 692-4640
http://quebec.usconsulate.gov

Toronto
Consulate General
360 University Avenue
Toronto, ON M5G 1S4
Tel. (416) 595-1700
Fax (416) 595-6501
http://toronto.usconsulate.gov

Vancouver
Consulate General
1075 West Pender Street
Vancouver, BC V6E 2M6
Tel. (604) 685-4311
Fax (604) 685-7175
http://vancouver.usconsulate.gov

Winnipeg
Consulate
201 Portage Avenue, Suite 860
Winnipeg, MB R3B 3K6
Tel. (204) 940-1800
Fax (204) 940-1809
http://winnipeg.usconsulate.gov

Please note the U.S. embassy as well as many of their consulates have a separate mailing address (P.O. Box) for receiving all correspondence. Please check the respective website or telephone before sending mail.
CANADIAN EMBASSY AND CONSULATES IN THE UNITED STATES

**Washington**
Canadian Embassy
501 Pennsylvania Avenue N.W.
Washington, DC 20001-2114
Tel. (202) 682-1740
Fax (202) 682-7738
Email wshdc.consul@international.gc.ca
www.washington.gc.ca

**Atlanta**
Consulate General of Canada
1175 Peachtree Street
100 Colony Square, Suite 1700
Atlanta, GA 30361-6205
Tel. (404) 532-2000
Fax (404) 532-2050
Email atlanta@international.gc.ca
www.atlanta.gc.ca

**Boston**
Consulate General of Canada
3 Copley Place, Suite 400
Boston, MA 02116
Tel. (617) 247-5100
Fax (617) 247-5190
Email bostncs@international.gc.ca
www.boston.gc.ca

**Chicago**
Consulate General of Canada
Two Prudential Plaza
180 North Stetson Avenue, Suite 2400
Chicago, IL 60601
Tel. (312) 616-1860
Fax (312) 616-1878
Email chcgo@international.gc.ca
www.chicago.gc.ca

**Dallas**
Consulate General of Canada
500 N. Akard Street, Suite 2900
Dallas, TX 75201
Tel. (214) 922-9806
Fax (214) 922-9296
Email dalas-cs@international.gc.ca
www.dallas.gc.ca

**Denver**
Consulate General of Canada
1625 Broadway, Suite 2600
Denver, CO 80202
Tel. (303) 626-0640
Fax (303) 572-1158
Email denvr-cs@international.gc.ca
www.denver.gc.ca

**Detroit**
Consulate General of Canada
600 Renaissance Center, Suite 1100
Detroit, MI 48243-1798
Tel. (313) 446-4747
Fax (313) 567-2164
Email dtrot-cs@international.gc.ca
www.detroit.gc.ca

**Los Angeles**
Consulate General of Canada
550 South Hope Street, 9th Floor
Los Angeles, CA 90071-2327
Tel. (213) 346-2700
Fax (213) 346-2790
Email lngls.conularservices@international.gc.ca
www.losangeles.gc.ca
**Miami**
Consulate General of Canada
First Union Financial Center, Suite 1600
200 South Biscayne Boulevard
Miami, FL 33131
Tel. (305) 579-1600
Fax (305) 374-6774
Email miami-cs@international.gc.ca
www.miami.gc.ca

**Minneapolis**
Consulate General of Canada
701 Fourth Avenue South, Suite 901
Minneapolis, MN 55415-1899
Tel. (612) 333-4641
Fax (612) 332-4061
Email mnpls-cs@international.gc.ca
www.minneapolis.gc.ca

**New York**
Consulate General of Canada
1251 Avenue of the Americas
New York, NY 10020-1175
Tel. (212) 596-1759
Fax: (212) 596-1666
Email cngny.consul@international.gc.ca
www.newyork.gc.ca

**San Francisco**
Consulate General of Canada
580 California Street, 14th Floor
San Francisco, CA 94104
Tel. (415) 834-3180
Fax (415) 834-3189
Email sfran@international.gc.ca
www.sanfrancisco.gc.ca

**Seattle**
Consulate General of Canada
1501 — 4th Avenue, Suite 600
Seattle, WA 98101
Tel. (206) 443-1777
Fax (206) 443-9662
Email seatl-cs@international.gc.ca
www.seattle.gc.ca
CANADIAN EMBASSY AND CONSULATES IN MEXICO

From Canada dial: 011-52 + (Area Code) + Number
From Mexico dial: 01 + (Area Code) + Number

Mexico City
Embassy of Canada
Schiller 529, Col. Bosque de Chapultepec (Polanco)
Del. Miguel Hidalgo
11580 Mexico City, D.F.
Mexico
Tel. (55) 5724.7900
Fax (55) 5724.7943
Email mex@international.gc.ca
www.canadainternational.gc.ca/mexico-mexique

Acapulco
Consular Agency of Canada
Pasaje Diana
Avenida Costera Miguel Alemán 121, L-16
Fracc. Magallanes
39670 Acapulco, Guerrero - Mexico
Tel. (744) 484-1305 / 481-1349
Fax (744) 484-1306
Email aplco@international.gc.ca

Cabo San Lucas
Consular Agency of Canada
Plaza San Lucas
Carretera Transpeninsular Km. 0.5, Local 82
Col. El Tezal
23454 Cabo San Lucas, Baja California Sur - Mexico
Tel. (624) 142-4333
Fax (624) 142-4262
Email lcabo@international.gc.ca

Cancun
Consular Agency of Canada
Centro Empresarial Oficina E7
Blvd. Kukulcan Km. 12
Zona Hotelera
77599 Cancún, Quintana Roo - Mexico
Tel. (998) 883-3360 / 883-3361
Fax (998) 883-3232
Email cncun@international.gc.ca

Guadalajara
Consulate of Canada
World Trade Center
Av. Mariano Otero #1249
Piso 8, Torre Pacífico
Col. Rinconada del Bosque
44530 Guadalajara, Jalisco
Mexico
Tel. (33) 1818-4200
Fax (33) 1818-4210
Email gjara@international.gc.ca

Mazatlan
Consular Agency of Canada
Centro Comercial La Marina Business and Life
Blvd. Marina Mazatlán 2302, Office 41
Col. Marina Mazatlán
82103 Mazatlán, Sinaloa - Mexico
Tel. (669) 913-7320
Fax (669) 914-6655
Email mztln@international.gc.ca
Monterrey
Consulate General of Canada
Torre Gomez Morin 955
Ave. Gomez Morin No. 955, Suite 404
Col. Montebello
66279 San Pedro Garza Garcia, N.L. - Mexico
Tel. (81) 2088-3200 and (81) 2088-3201
Fax (81) 2088-3230
Email monterrey@international.gc.ca

Puerto Vallarta
Consular Agency of Canada
Plaza Peninsula, Local Sub F
Boulevard Francisco Medina Ascencio 2485
Zona Hotelera Norte
48300 Puerto Vallarta, Jalisco - Mexico
Tel. (322) 293-0098 / 293-0099
Fax (322) 293-2894
Email pvrta@international.gc.ca

Oaxaca
Consular Agency of Canada
Multiplaza Brena
Pino Suárez 700, Local 11 B
Col. Centro
68000 Oaxaca, Oaxaca - Mexico
Tel. (951) 513-3777 / 503-0722
Fax (951) 515-2147
Email oxaca@international.gc.ca

Tijuana
Consulate of Canada
Germán Gedovius 10411-101
Condominio del Parque
Zona Río
22320 Tijuana, Baja California Norte - Mexico
Tel. (664) 684-0461
Fax (664) 684-0301
Email tjuna@international.gc.ca

Playa del Carmen
Consular Agency of Canada
Plaza Paraíso Caribe, Modulo C, Planta 2,
Oficina C21 - 24
Av. 10 Sur entre Calle 3 y 5 Sur, M-35, Lote 1
Colonia Centro
77710 Playa del Carmen, Quintana Roo - Mexico
Tel. (984) 803-2411
Fax (984) 803-2665
Email crmen@international.gc.ca