

Tax Tip
Week of August 30, 2010

US Green Card

In order to seek employment in the United States, one is normally required to apply for a green card. Once the card has been received, the individual is considered to be a U.S. resident and therefore must file a U.S. return. An issue may arise if an individual ceases U.S. employment and returns to Canada. In such cases, individuals may still be considered a resident of the United States because they have a green card. In order to avoid potential U.S. tax issues upon return to Canada, the green card should be surrendered to U.S. authorities.