

New Revision of Publication 597, *Information on the U.S. – Canada Income Tax Treaty*

Announcement 2002–56

Publication 597, revised May 2002, is now available from the Internal Revenue Service. It replaces the May 1998 revision.

This publication discusses a number of the treaty provisions that often apply to U.S. citizens or residents who may be liable for Canadian tax.

You can get a copy of this publication by calling 1–800–TAX-FORM (1–800–829–3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. The publication is also available on the IRS web site at *www.irs.gov*.
