



Military Spouses Residency Relief Act

Public Law 111-97, cited as the Military Spouses Residency Relief Act, amended the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency.

For purposes of taxation, a spouse of a servicemember shall not lose or acquire a residence or domicile by reason of absence or presence in any tax jurisdiction solely to be with the servicemember in compliance with their military orders, as long as the residence or domicile is the same for the servicemember and the spouse.

To apply for tax relief under the Military Spouses Residency Relief Act, please complete the following and submit the required documentation outlined below confirming your non-residency status and state of domicile.

Date: _____ License Plate #: _____

Name: _____ Phone Number: _____

Email Address: _____

1. Non-Resident Military Status *

Provide **BOTH** of the following as proof of non-resident military status:

- Sponsor's current Leave and Earnings Statement (LES) showing non-resident status
- Current military ID card (front and back) showing sponsor

2. State of Domicile *

Sponsor and spouse must have resided in the same domiciliary state. Provide a copy of your domiciliary state income tax return, receipt of confirmation of electronically filed return **AND** any **ONE** of the following documents.

If you do not file a state income tax return, please submit copies of any **TWO** of the following documents for your domiciliary state:

- Voter registration card
- Motor vehicle registration
- Driver's license
- Jury summons dated within six months of vehicle registration renewal date
- Proof of payment of ad valorem property taxes
- Professional licenses
- Birth certificate
- High school diploma
- Financial aid paper work
- College registration documents
- Certificate of probate for a will filed in the state of domicile
- Current Non-appropriated Fund Earnings and Leave Statement (NAF ELS)

Please submit this form and requested documents to military@co.cumberland.nc.us, or mail to:

Cumberland County Tax Administration Customer Service
PO Box 449
Fayetteville, NC 28302-0449

If you have any questions, please contact Customer Service at (910) 678-7507 or email military@co.cumberland.nc.us.