



## 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 **AND** receipt of confirmation of electronically filed return. 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 or driver's license
- Jury summons dated within six months of registration renewal date
- Proof of payment of ad valorem property taxes
- Professional licenses
- Birth certificate or high school diploma
- Financial aid paper work or 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](mailto: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](mailto:military@co.cumberland.nc.us).**