



## Military Spouses Residency Relief Act

Public Law 111-97 cites as the Military Spouse's Residency Relief Act, amended the Service Member's Civil Relief Act to guarantee the equity of spouses of military personnel concerning matters of residency.

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

(The ownership, situs, and taxability of a registered classified motor vehicle is determined annually as of the date on which the vehicle's current registration is renewed, regardless of whether the registration is renewed after it has expired, or on the date an application for a new registration is submitted. The situs of a registered classified motor vehicle may not be changed until the next registration date.)

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

Name: \_\_\_\_\_ Email Address: \_\_\_\_\_

Date: \_\_\_\_\_ License Plate #: \_\_\_\_\_ Phone Number: \_\_\_\_\_

### 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

### State of Residency\*

The spouse must provide documentation proving their election of residency in the same state as the service member. The following list can be used as evidence of the spouse's election.

Please submit one of the following documents:

- Voter registration card
- Current motor vehicle registration
- Current driver's license
- Jury summons dated within six months of the vehicle registration renewal date.
- Proof of current ad valorem taxes
- Current professional license
- Birth Certificate
- High School Diploma
- Current Passport
- Current Conceal Carry Permit
- Current Non-appropriated Fund Earnings and Leave Statement (NAF ELS)

Please submit this form and requested documents to [military@cumberlandcountync.gov](mailto:military@cumberlandcountync.gov), or mail to:

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

If you have any questions, please contact the Customer Service team at (910) 678-7507 or email [military@cumberlandcountync.gov](mailto:military@cumberlandcountync.gov).

\*Additional information may be requested for verification purposes

Rev. September 2025