



Military Spouses Residency Relief Act Application

Public Law 111-97, cited as the Military Spouses Residency Relief Act, amended the Service Members 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 service member shall not lose or acquire a residence or domicile by reason of absence or presence in any tax jurisdiction solely to be with the service member in compliance with their military orders, as long as the residence or domicile is the same for the service member 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 on 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:

- State income tax return from prior year from that state of military member domicile (Must be joint return)
- 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/college registration documents
- Financial aid paper work or college registration documents
- Insurance documents, such as life insurance policies
- Certificate of probate for a will filed in the state of domicile
- Current Nonappropriated Fund Earning and Leave Statement (NAF ELS)
- Marriage Certificate
- Passport

Please submit this form and requested documents to taxcollector@hokecounty.org, fax to (910) 875-9222 or mail to:

Hoke County Tax Collections
PO Box 217
Raeford NC 28376

All documentation must be from the state of domicile as of the military member's home of record. For questions please call Hoke County Tax Collections at (910) 875-8751. Please allow for up to 24 hours to process the exemption.

*Additional information may be requested for verification purposes.