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Tax Administrator

COUNTY OF CURRITUCK

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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, the 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: _____

Servicemember _____ STATE LISTED ON LES: _____

Spouse of Servicemember: _____

Phone: _____ Email: _____

License Plate #'s _____

Has the Spouse lived in the state of domicile recorded on the servicemembers LES?

☐ Yes, proceed below ☐ No, spouse is not exempt

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:
   - Current Voter registration card
   - Current out-of-state Driver's license
   - Proof of payment of ad valorem property taxes
   - Current Professional licenses
   - Copy of document(s) verifying proof of same state of domicile listed on spouse's LES
   - Proof of ownership of real estate in service member's state of domicile

Please submit this form and requested documents to:
LES@currituckcountync.gov

Or mail to: Currituck County Tax Administration
PO Box 9
Currituck, NC 27929

If you have any questions, please contact us at (252) 232-3005 ext 4054

* Additional information may be requested for verification purposes.

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