

MAINE REVENUE SERVICES
Instructions in the use of the Real Estate Transfer Tax Form PDF Editable Version
(REQUIRES AT LEAST ADOBE ACROBAT 5)

The new RETT form is a one page document and is designed to be imaged by our office for more efficient processing of data. It is very important that these instructions be followed and that all fields are completed. Misuse of the form may result in non-acceptance by the Register of Deeds when submitted.

NOTE: The form must be printed onto an 8 ½ x 11 WHITE paper. We prefer that the form be printed using a color printer, however it is not absolutely necessary.

Form Fields (tab between fields) When typing entries, some characters may not line up within the red digits. This is okay.

1. County – enter only one County name. Property located in more than one county must submit a form in each County.
2. Municipality – enter only one municipality/township. Use the supplemental form for additional listings. DO NOT enter “see attached” in this field.
3. a) Grantee Name – enter LAST, FIRST, MI

b) Grantee SSN – enter the basic SSN as shown using a hyphen or a space between sets of numbers (i.e. 000-00-0000). If the entity has a federal ID number other than a social security number, simply enter those numbers.

c) Grantee Name – enter a second name if necessary. Use the supplemental form for additional names. DO NOT enter “see attached” in this field.

d) Grantee SSN - enter the basic SSN as shown using a hyphen or a space between sets of numbers (i.e. 000-00-0000). If the entity has a federal ID number other than a social security number, simply enter those numbers.

e,f,g,h) Mailing address – enter an accurate address.
4. Grantor information must be entered the same as Grantee above in number 3.
5. a) Map – Block – Lot – Sub Lot – tab between hyphens and carefully enter the appropriate map and lot number, skipping the block field if necessary. (i.e. a map and lot number of 4/3A would be entered 004-000-003-0A.) Use the supplemental form for additional map and lot numbers. DO NOT enter “see attached” in this field.

CHECK ALL THAT APPLY – check the appropriate box if it applies to the transfer by either clicking your mouse on the box you select or by tabbing to the box and hitting “enter” on your keyboard.

- b) Type of Property - enter the code from the list below that best describes the property being transferred. (Give it your best guess).
- c) Physical Location - enter the best physical location such as road name.

d) Acreage – enter the best estimate of acreage to the hundredth. If it is a 22 acre lot, you can enter just those two numbers. The form will automatically enter two zeros past the digit. If you are entering 22.5 acres, enter 22 (decimal) 5.

6. a) Purchase Price - enter the amount of the sale. Commas not required.

b) Fair Market Value – enter the value of the real estate. Commas not required.

c) Exemption – check the box if either party is claiming an exemption from the transfer tax. You may check the box by clicking with your mouse or by tabbing to that field and hitting “enter” on your keyboard. A specific explanation must be provided.

7. Transfer Date – enter the two digit month (space or hyphen) two digit day (space or hyphen) and four digit year. Hyphens will automatically appear if you type in a space.

8. Warning – check on the box provided only if the property is classified in any of the programs listed. You may check the box by clicking with your mouse or by tabbing to that field and hitting “enter” on your keyboard.

9. Special Circumstances – check the box **ONLY** if the sale price is not considered to be at fair market value and explain the reason why. You may check the box by clicking with your mouse or by tabbing to that field and hitting “enter” on your keyboard. A specific explanation must also be provided.

10. Income Tax Withheld – check the appropriate box by clicking with your mouse or by tabbing to that field and hitting “enter” on your keyboard.

11. Oath – both parties must sign the form once printed.

12. Preparer – enter the name of the person or company preparing the form and include telephone number and e-mail address.

Please contact the Property Tax Division if you have any questions regarding the electronic Transfer Tax Form or questions on Transfer Tax in general.
207-287-2013

PROPERTY TYPE CODES

VACANT LAND

Rural 101
Urban 102
Oceanfront 103
Lake/Pond front 104
Stream/Riverfront 105
Agricultural 106
Commercial Zone 107
Other 120

SINGLE FAMILY

Rural 201
Urban 202
Oceanfront 203
Lake/Pond front 204
Stream/Riverfront 205
Mobile Home 206
Other 220

COMMERCIAL

Mixed Use 301
Apt/2-3 Unit 302
Apt/4+ 303
Bank 304
Restaurant 305
Medical 306
Office 307
Retail 308
Automotive 309
Marina 310
Warehouse 311
Hotel/Motel/Inn 312
Nursing Home 313
Shopping Mall 314
Other 320

INDUSTRIAL

Gas and Oil 401
Utility 402
Gravel Pit 403
Lumber/Saw Mill 404
Pulp/Paper Mill 405
Light Manufacture 406
Heavy Manufacture 407
Other 420

MISC CODES

Government 501
Condominium 502
Timeshare Unit 503
Non-Profit 504
Mobile Home Park 505
Airport 506
Conservation 507
Current Use Classification 508
Other 520