



Form REW-2

Maine Revenue Services
Income/Estate Tax Division - REW
Email: realestate.withholding@maine.gov

Residency Affidavit of Individual Transfer

36 M.R.S. § 5250-A provides that a buyer (transferee) of real property located in Maine must withhold tax if the seller (transferor) is not, as of the date of the transfer, a resident of the State of Maine. To inform the buyer that withholding of tax is not required upon my disposition of a State of Maine property interest, I, _____, hereby certify the following:

(Name of seller)

Check only the box(es) that apply*:

The above named seller is a resident of Maine as of the date of transfer.

The above named seller was a resident of Maine during the previous income tax year and has not established domicile outside of Maine as of the date of transfer.

* If you did not check either of the boxes above, do not complete this affidavit; the seller does not qualify as a Maine resident under the requirements of 36 M.R.S. § 5250-A(1)(C).

Complete the following lines:

1. Seller's social security number: _____

2. Seller's current home mailing address (do not list the address of the transferred property):

3. Date of Transfer: _____

4. Address of transferred property: _____

I understand that this certification may be disclosed to the State Tax Assessor by the buyer and that any false statement contained herein is punishable by fine, imprisonment, or both.

Signature

Date

Spouse's signature (if property is held jointly with spouse)

Date

State of _____

County of _____, SS

Personally appeared the above named _____, and acknowledged the above
(seller)

instrument to be his/her free act and deed in his/her said capacity. _____
(Notary Public) (Date)

Note: The buyer, or real estate escrow person, must retain the signed original affidavit. MRS will request a copy of this form if needed.