



24RETTD

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MAINE REAL ESTATE
TRANSFER TAX DECLARATION
Form RETTD
Do not use red ink.

1. County _____

2. Municipality _____

3. GRANTEE/PURCHASER

BOOK/PAGE - REGISTRY USE ONLY

3a. Last name, first name, MI; or business name _____ 3b. Federal ID _____

3c. Last name, first name, MI; or business name _____ 3d. Federal ID _____

3e. Mailing address after purchasing this property _____ 3f. Municipality _____ 3g. State _____ 3h. ZIP Code _____

4. GRANTOR/SELLER

4a. Last name, first name, MI; or business name _____ 4b. Federal ID _____

4c. Last name, first name, MI; or Business name _____ 4d. Federal ID _____

4e. Mailing address _____ 4f. Municipality _____ 4g. State _____ 4h. ZIP Code _____

5. PROPERTY 5a. Map _____ Block _____ Lot _____ Sub-lot _____ Check any that apply 5b. Type of property - enter the code number that best describes the property being sold (see instructions). _____
 No maps exist
 Multiple parcels
 Portion of parcel
 Not applicable
5c. Physical location _____ 5d. Acreage (see instructions) _____

6. TRANSFER TAX
6a. Purchase price (If the transfer is a gift, enter "0")..... 6a. _____ .00
6b. Adjusted Assessed Value 6b. _____ .00
6c. Exemption claim - Check the box if either grantor or grantee is claiming exemption from transfer tax. 6d. Exemption Code: _____ See Instructions

7. DATE OF TRANSFER (MM-DD-YYYY) _____ 8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use. CLASSIFIED

9. SPECIAL CIRCUMSTANCES. Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation below.
10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:
 Seller has qualified as a Maine resident
 A waiver has been received from the State Tax Assessor
 Consideration for the property is less than \$100,000
 The transfer is a foreclosure sale

11. DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PREPARER. Name of preparer: _____ Phone number: _____
Mailing address: _____ Email address: _____
Fax number: _____



24SPMNT

MAINE REVENUE SERVICES

SUPPLEMENT TO THE REAL ESTATE TRANSFER TAX FORM

This form is to be used in conjunction with the Real Estate Transfer Tax declaration (RETTD) and provides additional information when necessary. Please attach this form to the original RETTD before submitting to the County Registry of Deeds. Use additional forms as necessary. If you have any questions, please contact the property Tax Division at 207-624-5606 or email: prop.tax@maine.gov.

Additional Grantees/Purchases - Last Name First	Federal ID Number
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Additional Grantors/Sellers - Last Name First	Federal ID Number
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Additional Municipalities	Map-Block-Lot-Sub-lot
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Real Estate Transfer Tax Declaration Instructions

The Real Estate Transfer Tax Declaration (Form RETTD) must be filed with the Registry of Deeds of the county or region where the transferred property is located when the accompanying deed is recorded. The Registry of Deeds will collect a tax based on the value of the transferred property, equal to \$2.20 for each \$500 of value. The tax is imposed half on the purchaser and half on the seller of the transferred property. If the transferred property is in more than one municipality, or if there are more than two sellers or buyers, a Supplemental Form must be completed. For more information, visit www.maine.gov/revenue/taxes/property-tax/transfer-tax or contact the Property Tax Division at 207-624-5606.

Line 1. County. Enter the name of the county where the transferred property is located. If the property is in more than one county, you must complete a separate Form RETTD and file it with the appropriate Registry of Deeds.

Line 2. Municipality. Enter the name of the municipality where the transferred property is located. If the transferred property is located in more than one municipality, complete a Supplemental Form.

Line 3. Grantee/Purchaser. (a) & (c): Enter one name on each available line (Last Name, First Name). If there are more than two purchasers, complete a Supplemental Form. **(b) & (d):** If a business entity is entered on (a) or (c), enter the entity's federal ID number. Do not enter a social security number. If you do not have a federal ID number, or if the transfer is of unimproved land for less than \$25,000 or land with improvements for less than \$50,000, you may enter all zeros in this field. **(e) through (h):** Enter the mailing address for the purchaser after the purchase of this property.

Line 4. Grantor/Seller. (a) & (c): Enter one name on each available line, (Last Name, First Name). If there are more than two sellers, complete a Supplemental Form. **(b) & (d):** If a business entity is entered on (a) or (c), enter the entity's federal ID number. Do not enter a social security number. If you do not have a federal ID number, or if the transfer is of unimproved land for less than \$25,000 or land with improvements for less than \$50,000, you may enter all zeros in this field. **(e) through (h):** Enter the mailing address for the seller after the purchase of this property.

Line 5. Property. (a): Enter the appropriate map, block, lot, and sub-lot of the transferred property. If the property has more than one map and lot number, complete a Supplemental Form. If the municipality where the transferred property is located does not have property tax maps, if the property has more than one map and lot, or if the transferred property is part of a larger parcel, then check the appropriate box. **(b):** From the list of property type codes provided below, enter the code that best describes the transferred property. **(c):** If the municipality where the transferred

property is located does not have property tax maps, enter the physical location (including street and number) of the property. **(d):** Enter the acreage of the transferred property. If you don't know the exact acreage, enter an estimate based on all available information. The acreage recital is for MRS purposes only and it does not constitute a guarantee to the buyer of the acreage being conveyed. **NOTE:** If the transfer is a gift, do not complete lines (b) and (d).

Line 6. Transfer tax. (a): Enter the actual sale price. Enter "0" if the transfer is a gift. **(b):** Enter the adjusted assessed value of the transferred property. Adjusted assessed value is the most recent municipal assessed value of the property divided by the certified ratio of the municipality where the property is located for that property tax year. **(c):** If either party is claiming an exemption from the transfer tax, check this box and enter the corresponding exemption code in box (d). See 36 M.R.S. § 4641-C for a list of exemptions.

Line 7. Date of transfer. Enter the date of the property transfer, which reflects when the ownership or title to the real property is delivered to the purchaser. This date may or may not be the same as the recording date.

Line 8. Classified. Check the box if the transferred property is enrolled in a current use program: Tree Growth, Farm and Open Space, or Working Waterfront.

Line 9. Special circumstances. If the sale of the property was substantially more or less than the adjusted assessed value, check this box and enter an explanation of the circumstances.

Line 10. Income tax withheld. Nonresident sellers are subject to real estate withholding under 36 M.R.S. § 5250-A. For more information, contact MRS, Income Tax Division at 207-626-8473.

Line 11. Declaration(s) under penalty of perjury. Enter the name, mailing address, phone number, and email address of the person or company preparing this form if different from the parties to the transaction.

PROPERTY TYPE CODES

VACANT LAND		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		MISC CODES	
Rural	101	Mixed use	301	Gas and oil	401	Rural	201	Government	501
Urban	102	5+ unit apt.	303	Utility	402	Urban	202	Condominium	502
Oceanfront	103	Bank	304	Gravel pit	403	Oceanfront	203	Timeshare unit	503
Lake/pond front	104	Restaurant	305	Lumber/saw mill	404	Lake/pond front	204	Nonprofit	504
Stream/riverfront	105	Medical	306	Pulp/paper mill	405	Stream/riverfront	205	Mobile home park	505
Agricultural	106	Office	307	Light manufacture	406	Mobile home	206	Airport	506
Commercial zone	107	Retail	308	Heavy manufacture	407	2-4-unit apt.	207	Conservation	507
Other	120	Automotive	309	Other	420	Other	220	Current use	
		Marina	310					classification	508
		Warehouse	311					Other	520
		Hotel/motel/inn	312						
		Nursing home	313						
		Shopping mall	314						
		Other	320						

Property Exemption Codes

See 36 M.R.S. § 4641-C for more information

10 Government entities. §4641-C(1).	20 Deeds executed by public officials. §4641-C(12).
11 Mortgage deeds, deeds of foreclosure, and deeds in lieu of foreclosure. §4641-C(2).	21 Deeds given pursuant to the United States Bankruptcy Code. §4641-C(14).
12 Deeds affecting a previous deed. §4641-C(3).	22 Deeds to a trustee, nominee, or straw party. §4641-C(15).
13 Deeds between certain family members. §4641-C(4).	23 Certain corporate, partnership, and limited liability company deeds. §4641-C(16).
14 Tax deeds. §4641-C(5).	24 Deeds to charitable conservation organizations. §4641-C(17).
15 Deeds of partition. §4641-C(6).	25 Limited liability company deeds. §4641-C(18).
16 Deeds pursuant to mergers or consolidations. §4641-C(7).	26 Change in identity or form of ownership. §4641-C(19).
17 Deeds by subsidiary corporations and deeds by parent corporation. §4641-C(8) and (10).	27 Transfers pursuant to transfer on death deed. §4641-C(21).
18 Deeds prior to October 1, 1975. §4641-C(9).	
19 Deeds of distribution. §4641-C(11).	