Form REW-3



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

Residency Affidavit of Entity Transferor

seller	(transferor) is not,	des that a buyer (transferee) as of the date of transfer, a i	resident of the S	State of Maine. To i	nform the buyer that	
	Iding of tax is not re s the following on I	quired upon the disposition of behalf of			undersigned hereby :	
	J		(Name of sel	ller)	 -	
Check	heck only the box that applies*: Corporations. The above named entity is a resident corporation that is incorporated in the State of Maine or is incorporated in a state other than Maine and maintains a permanent place of business in Maine as of the date of transfer.					
	Estates and Trusts. The above named entity is a resident estate or trust which has not established domicile outside of Maine as of the date of transfer. Also see 36 M.R.S. § 5102(4).					
	Pass-through Entities. The above named entity is a resident partnership of which at least 75% of ownership interest is held by residents of the State of Maine. Limited Liability Companies ("LLCs") are considered partnerships unless otherwise classified for federal income tax purposes, in which case the LLC is classified in the same manner for real estate withholding as it is classified for federal income tax purposes.					
	Enter percentage	of ownership interest held by	residents of Mai	ne here:	%	
•		e of the boxes above, do not one requirements of 36 M.R.S.	•	davit; the entity doe	s not qualify as a	
Compl	ete the following lir	ies:				
1. Sell	er's employer iden	ification number:				
2. Add	ress of transferred	property:				
3. Sell	er's current Maine	office address (do not list the	address of the tr	ansferred property):		
4. Sell	Seller's current mailing address (do not list the address of the transferred property):					
	•	understands that this certif y false statement contained	-		•	
Authorize	ed signature	Title	Date	Contact pers	on phone number	
State o	of	, County of		, SS		
		ore me the above named				
instrun	nent to be his/her f	ree act and deed in his/her sa	id 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.