Form REW-3

Maine Revenue Services
Income/Estate Tax Division - REW
Tel. 207-626-8473

Residency Affidavit of Entity Transferor

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 transfer, a resident of the State of Maine. To inform the buyer that withholding of tax is not required upon the disposition of State of Maine property interest, the undersigned hereby certifies the following on behalf of _____ :
(Name of seller)

Check only the box(es) that apply*:

☐ The above named entity is a resident corporation that is incorporated in the State of Maine or maintains a permanent place of business in Maine as of the date of transfer.

☐ The above named entity is a resident estate or trust which has not established domicile outside of Maine as of the date of transfer.

☐ 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 Maine here: _____%

* If you did not check any of the boxes above, do not complete this affidavit; the entity 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 employer identification number: _____
2. Address of transferred property: _____
3. Seller's current Maine office address (do not list the address of the transferred property):
_____
4. Seller's current mailing address (do not list the address of the transferred property):
_____

The above named entity understands 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.

_____
Authorized signature | Title | Date | Contact person phone number

State of _____ , County of _____ , SS

Personally appeared before me 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 a signed original affidavit.

Revised: December 2021