

Form REW-1-1040 Real Estate Withholding Payment Voucher
2025 for Transfer of Maine Real Property
by Sellers who are Individuals or Sole Proprietors



99

2301401

To be completed by the buyer or other transferee required to withhold

IMPORTANT - Multiple Sellers: A separate Form REW-1 must be completed for each seller receiving proceeds (see instructions).

Use Form REW-1-1040 only for sellers who are individuals or sole proprietors, including individual members of a pass-through entity (LLC, S corporation, partnership, grantor/revocable trusts, etc.). Check here if installment sale

1. Name of seller (and seller's spouse, if married filing jointly on Form 1040ME) - see instructions.

a) Seller's last name, first name, M.I., Seller's Social Security Number

b) Spouse's last name (if filing jointly), first name, M.I., Spouse's Social Security Number

For pass-through entity seller only. See instructions before completing these lines.

c) Entity name, Entity EIN, Entity type (LLC, S corporation, trust, etc.)

Note: A Form REW-1-1040, REW-1-1041, or REW-1-1120, whichever applies, must be completed for each member/owner of the entity shown on line 1c.

2. Address of seller: Current mailing address, City, State, ZIP code

3. Physical location and use of property: Street address (if none, provide the map, block, and lot numbers), Municipality/Township, Use of property

4. Date Property Acquired, 5. Date of transfer, 6. Total consideration (sales price), 7. Seller's percentage of ownership

8. Rate of withholding - attach certificate if less than 2.5%: a. 2.5% of sales price, b. Less than 2.5% (Enter certificate number:)

9. Amount withheld for this seller: \$

DO NOT SEND CASH - Make check payable to: Treasurer, State of Maine. Write seller's social security number on the check.

10. Name of buyer (withholding agent or other transferee)

11. Address of buyer/withholding agent: Current mailing address

12. Social security number/federal ID number of withholding agent

City, State, ZIP code

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Signature of buyer, Date, Signature of buyer's spouse (if property held jointly), Date

Signature of seller, Date, Signature of seller's spouse (if married filing jointly), Date

Seller's daytime phone number

Buyer(s) and seller(s) must retain a copy of Form REW-1-1040. See instructions.



Electronic filing and payment requirements apply. See instructions. File and pay your Maine Real Estate Withholding electronically at revenue.maine.gov.

NOTE: Payments received by Maine Revenue Services will not be refunded prior to filing of the taxpayer's Maine income tax return.

realestate.withholding@maine.gov

Revised: December 2024