

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



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\*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)	XXXXXXXXXXXXXXXXXXXXX Seller's last name	XXXXXXXXXXXXXXXXXXXXX Seller's first name	<input checked="" type="checkbox"/> M.I.	999 99 9999 Seller's Social Security Number
b)	XXXXXXXXXXXXXXXXXXXXX Spouse's last name (if filing jointly)	XXXXXXXXXXXXXXXXXXXXX Spouse's first name	<input checked="" type="checkbox"/> M.I.	999 99 9999 Spouse's Social Security Number

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

c)	XXXXXXXXXXXXXXXXXXXXX Entity name	99 9999999 Entity EIN	XXXXXXXXXXXXXXXXXXXXX Entity type (LLC, S corporation, trust, etc.)
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**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.	XXXXXXXXXXXXXXXXXXXXX Current mailing address	XXXXXXXXXXXXXXXXXXXXX City	XX State	99999 ZIP code
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3.	XXXXXXXXXXXXXXXXXXXXX Street address (if none, provide the map, block, and lot numbers)	XXXXXXXXXXXXXXXXXXXXX Municipality/Township	XXXXXXXXXXXXXXXXXXXXX Use of property
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4.	Date Property Acquired 99 99 9999	5.	Date of transfer 99 99 9999	6.	Total consideration (sales price) \$ 99999999999 .00	7.	Seller's percentage of ownership 999 %
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8.	Rate of withholding - attach certificate if less than 2.5%	9.	Amount withheld for this seller
<input checked="" type="checkbox"/>	a. 2.5% of sales price	\$	99999999999 .00
<input checked="" type="checkbox"/>	b. Less than 2.5% (Enter certificate number: 99 99999 )	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) XXXXXXXXXXXXXXXXXXXXX	11.	Address of buyer/withholding agent XXXXXXXXXXXXXXXXXXXXX Current mailing address
12.	Social security number/federal ID number of withholding agent 999 99 9999		XXXXXXXXXXXXXXXXXXXXX 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

999 999 9999  
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](https://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.