

Form REW-1-1041 Real Estate Withholding Payment Voucher
2025
Transfer of Maine Real Property
by Sellers that are Estates or Trusts



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2309800

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).

1. Type of entity (check one): **Note:** If the seller is a revocable living trust or grantor trust in which an individual is treated as the owner of the trust, file Form REW-1-1040 using the owner's name and social security number (SSN).

<input type="checkbox"/> Decedent's estate (enter decedent's SSN: _____)	<input type="checkbox"/> Qualified Funeral Trust (QFT)	<input type="checkbox"/> Qualified Disability Trust	<input type="checkbox"/> Bankruptcy estate (Chapter 7)
<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> ESBT (S Portion Only)	<input type="checkbox"/> Bankruptcy estate (Chapter 11)

Check here if installment sale

2. Name and federal employer identification number (EIN) of **seller** subject to withholding. (See instructions).

a) _____ Estate or trust EIN. **Do not enter a SSN on this line.**

Name of estate or trust (as it appears on federal Form SS-4)

b) _____ Fiduciary SSN or EIN

Name and title of fiduciary or trustee

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 2c.

3. Address of fiduciary or trustee shown on line 2b

_____ City State ZIP code

Current mailing address

4. Physical location and use of property

_____ Municipality/Township Use of property

Street address (if none, provide the map, block, and lot numbers)

5. Date Property Acquired _____	6. Date of transfer _____	7. Total consideration (sales price) \$ _____ .00	8. Seller's percentage of ownership. _____ %
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9. Rate of withholding - attach certificate if less than 2.5%

a. 2.5% of sales price

b. Less than 2.5% (Enter certificate number: _____)

10. Amount withheld for this seller

\$ _____ .00

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

11. Name of buyer (**withholding agent or other transferee**)

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

12. Address of buyer/withholding agent

_____ City State ZIP code

Current mailing address

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 fiduciary or trustee _____	Date _____	Fiduciary's daytime phone number _____	

Buyer(s) and seller(s) must retain a copy of Form REW-1-1041. 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.