

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



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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).
Decedent's estate, Qualified Funeral Trust (QFT), Qualified Disability Trust, Bankruptcy estate (Chapter 7), Simple Trust, Complex trust, ESBT (S Portion Only), Pooled Income, Bankruptcy estate (Chapter 11)

2. Name and federal employer identification number (EIN) of seller subject to withholding. (See instructions).
a) Name of estate or trust (as it appears on federal Form SS-4), Estate or trust EIN. Do not enter a SSN on this line.
b) Name and title of fiduciary or trustee, Fiduciary SSN or EIN

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
Current mailing address, City, State, ZIP code

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

5. Date Property Acquired, 6. Date of transfer, 7. Total consideration (sales price), 8. Seller's percentage of ownership.

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: 99999999)
10. Amount withheld for this seller
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)
12. Address of buyer/withholding agent
Current mailing address
13. 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 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.

realestate.withholding@maine.gov

Revised: December 2024