



**Maine Real Estate Withholding  
Form REW-2**  
Residency Affidavit,  
Individual Transferor,  
Maine Exception 3(A)

**Maine Revenue Services**  
Income/Estate Tax Division - REW  
Telephone: 207-626-8473

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 the transfer, a resident of the State of Maine. To inform the buyer that withholding of tax is not required upon my disposition of a State of Maine property interest, I,

\_\_\_\_\_, hereby certify the following:  
(Name of seller)

Check only the box(es) that apply\*:

The above named seller is a resident of Maine as of the date of transfer.

The above named seller was a resident of Maine during the previous income tax year and has not established domicile outside of Maine as of the date of transfer.

\* If you did not check either of the boxes above, do not complete this affidavit; the seller 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 social security number: \_\_\_\_\_
2. Seller's current home mailing address (do not list the address of the transferred property):  
\_\_\_\_\_
3. Date of Transfer: \_\_\_\_\_
4. Address of transferred property: \_\_\_\_\_

I understand 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.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's signature (if property is held jointly with spouse)

\_\_\_\_\_  
Date

State of \_\_\_\_\_

County of \_\_\_\_\_, SS

Personally appeared 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 person, must retain the original signed affidavit.**