



**FORM REW-2**  
 MAINE REVENUE SERVICES  
 Income/Estate Tax Division - REW  
 P.O. Box 1064  
 Augusta, ME 04332-1064  
 Tel. 207-626-8473  
 Fax 207-624-5062

**RESIDENCY AFFIDAVIT, INDIVIDUAL TRANSFEROR,  
 MAINE EXCEPTION 3(A)**

36 MRSA, § 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)

1. I was a resident of Maine at the end of the previous income tax year; and
2. I have not established a domicile outside Maine as of the date of the transfer of Maine real property. Domicile means a permanent home to which, whenever absent, an individual has the intention of returning.
3. My social security number is: \_\_\_\_\_
4. My home address is:  
 \_\_\_\_\_  
 \_\_\_\_\_

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 free act and deed in his said capacity. \_\_\_\_\_  
 (Notary Public) (Date)

**NOTE:** The buyer, or real estate person, must retain a signed original affidavit.

**Closing Agents/Title Companies must attach a copy of the completed Form REW-2 to the Maine Real Estate Transfer Tax Declaration indicating residency status on all transfers. These forms are then submitted to Maine Revenue Services' Property Tax Division for further processing by the Registry of Deeds.**