



25RETTD

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MAINE REAL ESTATE
TRANSFER TAX DECLARATION
Form RETTD
Do not use red ink.

1. County _____

2. Municipality _____

3. GRANTEE/PURCHASER

BOOK/PAGE - REGISTRY USE ONLY

3a. Last name, first name, MI; or business name		3b. Federal ID	
_____		_____	
3c. Last name, first name, MI; or business name		3d. Federal ID	
_____		_____	
3e. Mailing address after purchasing this property	3f. Municipality	3g. State	3h. ZIP Code
_____	_____	_____	_____

4. GRANTOR/SELLER

4a. Last name, first name, MI; or business name		4b. Federal ID	
_____		_____	
4c. Last name, first name, MI; or Business name		4d. Federal ID	
_____		_____	
4e. Mailing address	4f. Municipality	4g. State	4h. ZIP Code
_____	_____	_____	_____

5. PROPERTY	5a. Map	Block	Lot	Sub-lot	Check any that apply	5b. Type of property - enter the code number that best describes the property being sold (see instructions).
	_____	_____	_____	_____	<input type="checkbox"/> No maps exist	_____
					<input type="checkbox"/> Multiple parcels	
5c. Physical location				<input type="checkbox"/> Portion of parcel	5d. Acreage (see instructions)	
_____				<input type="checkbox"/> Not applicable	_____	

6. TRANSFER TAX	6a. Purchase price (If the transfer is a gift, enter "0").....	6a.	_____	.00
	6b. Adjusted assessed value.....	6b.	_____	.00
6c. Full Exemption -	<input type="checkbox"/> Check the box if the transfer is fully exempt from transfer tax. Enter the corresponding exemption code.			
6d. Partial Exemption -	<input type="checkbox"/> Check the box if the transfer is only partially exempt from transfer tax. Enter the corresponding exemption code.			6e. Exemption Code: See Instructions

7. DATE OF TRANSFER (MM-DD-YYYY)	8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.	<input type="checkbox"/> CLASSIFIED

9. SPECIAL CIRCUMSTANCES. Were there any special circumstances with the transfer that suggest the price paid was either more or less than its adjusted assessed value? If yes, check the box and enter explanation below. <input type="checkbox"/>	10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:
_____	<input type="checkbox"/> Seller has qualified as a Maine resident
	<input type="checkbox"/> A waiver has been received from the State Tax Assessor
	<input type="checkbox"/> Consideration for the property is less than \$100,000
	<input type="checkbox"/> The transfer is a foreclosure sale

11. DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PREPARER. Name of preparer: _____ Phone number: _____

Mailing address: _____ Email address: _____

_____ Fax number: _____



25SPMNT

MAINE REVENUE SERVICES SUPPLEMENT TO THE REAL ESTATE TRANSFER TAX FORM

This form is to be used in conjunction with the Real Estate Transfer Tax declaration (RETTD) and provides additional information when necessary. Please attach this form to the original RETTD before submitting to the County Registry of Deeds. Use additional forms as necessary. If you have any questions, please contact the property Tax Division at 207-624-5606 or email: prop.tax@maine.gov.

Additional Grantees/Purchases - Last Name First	Federal ID Number
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Additional Grantors/Sellers - Last Name First	Federal ID Number
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Additional Municipalities	Map-Block-Lot-Sub-lot
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Real Estate Transfer Tax Declaration

Instructions

The Real Estate Transfer Tax Declaration (Form RETTD) must be filed with the Registry of Deeds of the county or region where the transferred property is located when the accompanying deed is recorded. The Registry of Deeds will collect a tax based on the value of the transferred property, equal to \$2.20 for each \$500 of value. The tax is imposed half on the purchaser and half on the seller of the transferred property. If the transferred property is in more than one municipality, or if there are more than two sellers or buyers, a Supplemental Form must be completed. For more information, visit www.maine.gov/revenue/taxes/property-tax/transfer-tax or contact the Property Tax Division at 207-624-5606.

Line 1. County. Enter the name of the county where the transferred property is located. If the property is in more than one county, you must complete a separate Form RETTD and file it with the appropriate Registry of Deeds.

Line 2. Municipality. Enter the name of the municipality where the transferred property is located. If the transferred property is located in more than one municipality, complete a Supplemental Form.

Line 3. Grantee/Purchaser. (a) & (c): Enter one name on each available line (Last Name, First Name). If there are more than two purchasers, complete a Supplemental Form. **(b) & (d):** If a business entity is entered on (a) or (c), enter the entity's federal ID number. Do not enter a social security number. If you do not have a federal ID number, or if the transfer is of unimproved land for less than \$25,000 or land with improvements for less than \$50,000, you may enter all zeros in this field. **(e) through (h):** Enter the mailing address for the purchaser after the purchase of this property.

Line 4. Grantor/Seller. (a) & (c): Enter one name on each available line, (Last Name, First Name). If there are more than two sellers, complete a Supplemental Form. **(b) & (d):** If a business entity is entered on (a) or (c), enter the entity's federal ID number. Do not enter a social security number. If you do not have a federal ID number, or if the transfer is of unimproved land for less than \$25,000 or land with improvements for less than \$50,000, you may enter all zeros in this field. **(e) through (h):** Enter the mailing address for the seller after the purchase of this property.

Line 5. Property. (a): Enter the appropriate map, block, lot, and sub-lot of the transferred property. If the property has more than one map and lot number, complete a Supplemental Form. If the municipality where the transferred property is located does not have property tax maps, if the property has more than one map and lot, or if the transferred property is part of a larger parcel, then check the appropriate box. **(b):** From the list of property type codes provided below, enter the code that best describes the transferred property. **(c):** If the municipality where the transferred property is located does not have property tax maps, enter the physical

location (including street and number) of the property. **(d):** Enter the acreage of the transferred property. If you don't know the exact acreage, enter an estimate based on all available information. The acreage recital is for MRS purposes only and it does not constitute a guarantee to the buyer of the acreage being conveyed. **NOTE:** If the transfer is a gift, do not complete lines (b) and (d).

Line 6. Transfer tax. (a): Enter the actual sale price. Enter "0" if the transfer is a gift. **(b):** Enter the adjusted assessed value of the transferred property. Adjusted assessed value is the most recent municipal assessed value of the property divided by the certified ratio of the municipality where the property is located for that property tax year. **(c):** If the transfer is fully exempt from transfer tax, check this box and enter the corresponding exemption code in box 6(e). **(d):** If the transfer is only partially exempt; for example, because only one party is exempt, check this box and enter the corresponding exemption code in box 6(e). See 36 M.R.S. § 4641-C for a list of exemptions.

Line 7. Date of transfer. Enter the date of the property transfer, which reflects when the ownership or title to the real property is delivered to the purchaser. This date may or may not be the same as the recording date.

Line 8. Classified. Check the box if the transferred property is enrolled in a current use program: Tree Growth, Farm and Open Space, or Working Waterfront.

Line 9. Special circumstances. If the sale of the property was substantially more or less than the adjusted assessed value, check this box and enter an explanation of the circumstances.

Line 10. Income tax withheld. Nonresident sellers are subject to real estate withholding under 36 M.R.S. § 5250-A. For more information, contact MRS, Income Tax Division at 207-626-8473.

Line 11. Declaration(s) under penalty of perjury. Enter the name, mailing address, phone number, and email address of the person or company preparing this form if different from the parties to the transaction.

PROPERTY TYPE CODES

VACANT LAND		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		MISC CODES	
Rural	101	Mixed use	301	Gas and oil	401	Rural	201	Government	501
Urban	102	5+ unit apt.	303	Utility	402	Urban	202	Condominium	502
Oceanfront	103	Bank	304	Gravel pit	403	Oceanfront	203	Timeshare unit	503
Lake/pond front	104	Restaurant	305	Lumber/saw mill	404	Lake/pond front	204	Nonprofit	504
Stream/riverfront	105	Medical	306	Pulp/paper mill	405	Stream/riverfront	205	Mobile home park	505
Agricultural	106	Office	307	Light manufacture	406	Mobile home	206	Airport	506
Commercial zone	107	Retail	308	Heavy manufacture	407	2-4-unit apt.	207	Conservation	507
Other	120	Automotive	309	Other	420	Other	220	Current use	
		Marina	310					classification	508
		Warehouse	311					Other	520
		Hotel/motel/inn	312						
		Nursing home	313						
		Shopping mall	314						
		Other	320						

Property Exemption Codes

See 36 M.R.S. § 4641-C for more information

10 Government entities. §4641-C(1).	21 Deeds given pursuant to the United States Bankruptcy Code. §4641-C(14).
11 Mortgage deeds, deeds of foreclosure, and deeds in lieu of foreclosure. §4641-C(2).	22 Deeds to a trustee, nominee, or straw party. §4641-C(15).
12 Deeds affecting a previous deed. §4641-C(3).	23 Certain corporate, partnership, and limited liability company deeds. §4641-C(16).
13 Deeds between certain family members. §4641-C(4).	24 Deeds to charitable conservation organizations. §4641-C(17).
14 Tax deeds. §4641-C(5).	25 Limited liability company deeds. §4641-C(18).
15 Deeds of partition. §4641-C(6).	26 Change in identity or form of ownership. §4641-C(19).
16 Deeds pursuant to mergers or consolidations. §4641-C(7).	27 Transfers pursuant to transfer on death deed. §4641-C(21).
17 Deeds by subsidiary corporations and deeds by parent corporation. §4641-C(8) and (10).	28 Purchases by certain first-time home buyers. §4641-C(22).
18 Deeds prior to October 1, 1975. §4641-C(9).	29 Certain deeds of mobile home parks. §4641-C(23).
19 Deeds of distribution. §4641-C(11).	
20 Deeds executed by public officials. §4641-C(12).	