

# NRW-4 West Virginia Nonresident Income Tax Agreement

REV. 02/2024

Read Instructions on Reverse Side

West Virginia  
State Tax  
Department

## Part I

ORGANIZATION NAME AND MAILING ADDRESS			NONRESIDENT NAME AND MAILING ADDRESS		
Name (please type or print)			Name (please type or print)		
Post Office or Street Address			Post Office or Street Address		
City/Town	State	Zip Code	City/Town	State	Zip Code
West Virginia Identification Number		Federal Identification Number	Social Security Number or Federal Identification Number	Spouse's Social Security Number	
Type of Organization: (check only one) <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> Limited Liability Company			Type of Nonresident: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership		
Taxable Year of Organization: <input type="checkbox"/> Calender Year <input type="checkbox"/> Fiscal Year Ending _____			Nonresident's Taxable Year: <input type="checkbox"/> Calender Year <input type="checkbox"/> Fiscal Year Ending _____		
State of Commercial Domicile: _____			State of Residence or Commercial Domicile: _____		
Internal Revenue Service center where organization's federal return is filed: City _____ State _____			Internal Revenue Service center where nonresident's federal return is filed: City _____ State _____		

## Part II

I declare that the above-named Distributee is a nonresident of West Virginia and that the nonresident Distributee hereby agrees to timely file West Virginia Income Tax Returns (Form IT-140, CIT-120, or PTE-100) and pay any income tax due; that the Distributee will include in that return the portion of the above-named Organization's West Virginia income or gain attributable to the nonresident Distributee's interest in such Organization for the taxable year of the Distributee during which this Form is filed with the Organization and for each succeeding taxable year for which the Distributee receives actual or deemed distributions of West Virginia source income or gain; and that this Agreement remains in effect until it is revoked by either the Distributee or the Tax Commissioner.

**SIGN  
HERE**

\_\_\_\_\_  
(Signature of Nonresident Partner, Shareholder, or Beneficiary, or of an Authorized Corporate Officer)

\_\_\_\_\_  
(Print Name Signed Above)

\_\_\_\_\_  
(Mailing Address if Different from above)

\_\_\_\_\_  
(Date)

## Part III

### NOTICE OF REVOCATION OF NONRESIDENT INCOME TAX AGREEMENT

#### WARNING: COMPLETE ONLY IF REVOKING AGREEMENT

Notice is hereby given that the West Virginia Nonresident Income Tax Agreement (Form WV/NRW-4) previously executed by or on behalf of the above-named Nonresident is revoked for taxable years of the above-name Organization (Pass-through entity) that begins after today's date.

**SIGN  
HERE**

\_\_\_\_\_  
(Signature of Nonresident Partner, Shareholder, or Beneficiary, or of an Authorized Corporate Officer)

\_\_\_\_\_  
(Print Named Signed Above)

\_\_\_\_\_  
(Mailing Address if Different from Above)

\_\_\_\_\_  
(Date)

# WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT

## INSTRUCTIONS

**Who May File:** Any nonresident individual, corporation, or partnership who has West Virginia source income derived from a partnership, S Corporation, estate, trust, or limited liability company ("organization") who desires to not have West Virginia income tax withheld by that organization as provided in West Virginia Code § 11-21-71a, must complete a West Virginia Nonresident Income Tax Agreement (Form WV/NRW-4) and timely file it with the organization. A corporation is a nonresident if its commercial domicile is located in another state.

**When and Where to File:** This form must be completed and filed with the organization on or before the last day of the organization's taxable year. If the distributee receives West Virginia source income from more than one such organization, a separate form WV/NRW-4 must be filed with each organization in order to avoid withholding by that organization. The organization may copy this form or use a facsimile to distribute as follows: (1) one copy to be file with the organization's West Virginia income tax return, (2) one copy to be retained by the pass-through entity, and (3) one copy of the nonresident distributee.

**West Virginia Income Tax Withholding for Nonresidents:** Every Organization distributing West Virginia source income to a nonresident distributee is required to withhold West Virginia income tax on the amount thereof distributed to Nonresident Distributee unless the nonresident distributree tile files this form the tax return file for the taxable year of its receipt. The withholding tax rate is 5.12% of distributions of West Virginia source income (whether actual or deemed distributions). The amount of tax withheld and remitted by the organization is allowed as a credit against the distributee's West Virginia income tax liability for that taxable year.

**Nonresident Agreement:** Once this agreement is executed, it must be filed with the organization to avoid having withholding tax deducted from further distributions (actual or deemed). This agreement first applies to the taxable year of the organization during which the organization receives a properly executed agreement from the nonresident distributee.

**Duration of Agreement:** Once this agreement is filed with the organization, it remains in effect until it is revoked by the nonresident distributee, or by the Tax Commissioner.

### Revocation:

1. A nonresident distributee may revoke this agreement by completing this form and filing it with the organization through which it receives source income. Revocation applies prospectively, meaning that it first applies to taxable years of the organization which begin after revocation is filed with that organization.
2. The Tax Commissioner may revoke this agreement if the nonresident distributee fails to file a West Virginia income tax return (IT-140, PTE-100, or CIT-120) for more than 60 days after the due date of the return (determined by including any authorized extensions(s) of time for filing such return, or to timely pay West Virginia income tax for any taxable year covered by this agreement.