

## Listing Addendum

### WEST VIRGINIA WITHHOLDING FOR SALES OF REAL PROPERTY BY NONRESIDENTS

In connection with the sale of a nonresident's property, West Virginia Code 11-21-71b requires the settlement attorney to withhold funds from net proceeds. A nonresident income tax return may be required in order to report the sale and determine the total tax due or to be refunded.

This addendum is for disclosure purposes only. It is recommended sellers contact their accountant and/or attorney to determine the tax implications and filing procedures. **The West Virginia State Tax Department can be contacted at 304-558-3333** for further information. A copy of the code may be obtained at the following website: <http://www.state.wv.ustaxrev/taxdoc/tsd389.pdf>

---

Seller

---

Date

---

Seller

---

Date

---

Seller

---

Date

---

Seller

---

Date