



Form **OR-24**

**Oregon Like-Kind Exchanges/Involuntary Conversions**

For tax year

For office use only  
Date received

Taxpayer name(s) Social Security number(s) (SSN)  
Taxpayer street address Federal employer identification number (FEIN)  
City State ZIP code

Use this form only to report the exchange of business and investment property in Oregon for property outside Oregon when you defer gain on an exchange of like-kind property under Internal Revenue Code sections 1031 or 1033. Don't use this form for personal-use property such as the vehicle you use for transportation. Don't use this form when exchanging property in Oregon for other property in Oregon.

You must file this form in the tax year that you transferred property to another party in a like-kind exchange and annually thereafter until the disposition of the like-kind property. If you made more than one like-kind exchange, report each exchange on a separate form.

Individual filers: Include this form with your Oregon income tax return and check the box on the return to indicate that you are filing Form OR-24.

Corporate filers: Include this form with your Oregon corporation return (Form OR-20, OR-20-INC, or OR-20-S) and check the box "Form OR-24."

Partnership filers: Include this form with your Oregon partnership return (Form OR-65) and check the box "Form OR-24 is included."

Trust/Estate filers: Include this form with your Oregon fiduciary return (Form OR-41) and check the box "Form OR-24 is included."

If you don't have a filing requirement for Oregon, you may submit this form using Revenue Online at www.oregon.gov/dor.

If you have questions or need more information, visit www.oregon.gov/dor, or call (503) 378-4988 (Salem), or 1 (800) 356-4222 (toll-free from an Oregon prefix).

Provide the following information on the like-kind exchange:

1. Address (if applicable) and description of the Oregon property given up (include street, city, state, and county)

\_\_\_\_\_  
\_\_\_\_\_

2. Address (if applicable) and description of the property received (include street, city, state, and county)

\_\_\_\_\_  
\_\_\_\_\_

3. Month, day, and year you actually transferred your Oregon property to the other party .....

4. Month, day, and year you actually received the property from the other party .....

5. Realized gain (or loss) on Oregon property from line 19 or line 32 of federal Form 8824.....

6. Recognized gain on Oregon property from line 23 or line 36 of federal Form 8824 .....

7. Deferred gain (or loss) on Oregon property from line 24 or line 37 of federal Form 8824 .....

Remember: The deferred gain (or loss) must be reported to Oregon upon the disposition of the replacement property.

—Include this form with your Oregon return each year until the disposition of the like-kind property, and the gain or loss is reported.—