

Form OR-18-WC



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(Rev. 06-03-25, ver. 01)

Oregon Department of Revenue

Office use only

Report of Tax Payment or Written Affirmation for Oregon Real Property Conveyance

Submit original form—do not submit photocopy

If the transferor is a grantor trust or LLC solely owned by a C corporation not doing business in Oregon, or a nonresident individual, check the appropriate box. Complete this form using the owner's information, not the information of the grantor trust or single member LLC, because those entities are disregarded for tax purposes.

Use this form **only** if the transferor is an individual who would report gain on Form OR-40-N or OR-40-P, or a nonresident C corporation that would report income on Form OR-20 or OR-20-INC. Other types of transferors are not subject to these requirements.

Transferor is (check one): Nonresident individual (filing Form OR-40-N or OR-40-P) C corporation not doing business in Oregon (filing Form OR-20 or OR-20-INC)

Part A—Transferor information

First name (if individual filing)	Initial	Last name	Social Security number (SSN)	
Spouse first name (if individual filing)	Initial	Spouse last name	Spouse SSN	
C corporation legal name (if a corporation)			C corporation federal employer identification number (FEIN)	
Transferor address			Transferor daytime phone	
City	State	ZIP code	Transferor tax year end date (mm/dd/yyyy)	
Address of property conveyed			Percentage of ownership interest in property <input type="text"/> %	
City	State	ZIP code	Date acquired (mm/dd/yyyy)	Date sold (mm/dd/yyyy)

Type of property conveyed (check all that apply)

- Specially assessed Undeveloped land Acquired as gift Farm use Rental property
- Personal residence with taxable gain Other: _____

Part B—Authorized agent information

Authorized agent first name	Initial	Last name	Agent FEIN	
Agent address			Agent daytime phone	
City	State	ZIP code		

Type of authorized agent:

- Escrow agent Attorney Other: _____

Part C—Exemption (transferor)

To be completed by transferors who have an exempt transfer (all others, skip this section and go on to Part D). By signing this form, I (we) hereby affirm that I am (we are) the transferor(s) of the property described in Part A, and that as of the date of closing, I (we) have knowledge, or have received advice from a tax professional, that there is no tax likely to be due under Oregon Revised Statutes (ORS) Chapters 118, 316, 317, or 318. Check the appropriate box and sign the form. Don't complete parts D through F.

- Transferor's entire gain is exempt under IRC Section 121 for personal residence sale. Transferor is acting under judicial review.
- Consideration (total sales price) is \$100,000 or less. Transfer is in lieu of foreclosure for no additional monetary consideration.
- Sale is under foreclosure, forfeiture, or writ of execution. Transferor is a resident of Arizona, California, Indiana, or Virginia; and expects zero Oregon tax because of any credit for taxes paid to their home state.

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Part D—Calculation of gain (transferor)

To be completed by transferor if no exemption is checked in Part C. Enter the amounts you are using to determine your adjusted basis of this property. Federal and Oregon adjusted bases are generally the same. If you have additional increases or decreases to basis, attach a separate sheet with your calculations.

1. Purchase price of property.....	1.	.00
2. Capital improvements	2.	.00
3. Costs directly related to the purchase of the property	3.	.00
4. Add lines 1 through 3	4.	.00
5. Allowable depreciation	5.	.00
6. Adjusted basis. Line 4 minus line 5.....	6.	.00
7. Selling costs directly related to conveyance not included above.....	7.	.00
8. Line 6 plus line 7	8.	.00
9. Consideration. Amount of seller's share of sales price	9.	.00
10. Gain on sale. Line 9 minus line 8	10.	.00
11. Excludable gain from nonrecognition section under federal law. Enter IRC section	11.	.00
12. Taxable gain. Line 10 minus line 11. If zero or less, enter 0	12.	.00

Part E—Calculation of tax payment (authorized agent)

Complete if there is no exemption selected in Part C.

13. Multiply the consideration by 4% (see instructions)	● 13.	.00
14. Enter the net proceeds "cash to seller"	● 14.	.00
15. Multiply the taxable gain by 8% (see instructions)	● 15.	.00
16. Tax payment. Enter the smallest from lines 13, 14, or 15	● 16.	.00

Part F—Payment information (authorized agent)

Complete if there is a tax payment on line 16.

- **Individuals:** Claim as tax payments from real estate transactions on your Oregon Form OR-40-N or Form OR-40-P.
- **C corporations:** Claim as payments from real estate income on your Oregon Form OR-20 or Form OR-20-INC.

Payment date

Mo	Day	Year
/	/	

Payment amount from line 16 \$

.00

Transferor(s) sign here. Under penalty of false swearing, I (we) declare that the information on this form is true, correct, and complete. If the amount on line 16 is \$0, no tax payment is being made. Corporate officer, fiduciary, or other qualified person signing on behalf of the transferor: By signing, I also certify that I have the authority to execute this affirmation.

Transferor signature	Date
X	/ /
Spouse signature (if applicable)	Date
X	/ /

Authorized agent: Mail the original form within 20 days from disbursal if making a payment, or within 30 days of closing if no payment is required. Provide a copy of the form to the transferor and keep a copy with your records for six years from the closing date.

Payment options

Online: The transferor may make their own payment anytime at www.oregon.gov/dor.

By mail: Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Don't mail cash. Write the transfer year, "Form OR-18-WC," contact name, daytime phone, and the transferor's FEIN or the last four digits of an individual transferor's SSN on the payment.

With Form OR-18-WC: Send the payment in the same envelope with Form OR-18-WC. **Don't** use a payment voucher.

Without Form OR-18-WC: Use a payment voucher. See Form OR-18-WC-V Instructions.

Mail to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.