

2025 Form OR-18-WC

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(Rev. 07-05-24, ver. 01)

Oregon Department of Revenue

19402501010000

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
Address of property conveyed		Transferor tax year end date (mm/dd/yyyy)	
Address of property conveyed		Percentage of ownership interest in property	
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:			
<input type="checkbox"/> Escrow agent <input type="checkbox"/> Attorney <input type="checkbox"/> 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.

Mo Day Year
Date paid for 2025 tax 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 officers, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.

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

Authorized agent provides a copy of this form to the transferor and also keeps a copy for six years from the date signed.

Authorized agent: Mail original form within 30 days of closing, or within 20 days from disbursal if making a payment. Make your payment payable to the Oregon Department of Revenue. Write "Form OR-18-WC" and the last four digits of the transferor's SSN or FEIN on the check. Include the payment with Form OR-18-WC and send to:

Oregon Department of Revenue
PO Box 14555
Salem OR 97309-0940