## Form OR-24

Page 1 of 1, 150-101-734 (Rev. 08-18-23, ver. 01)

Oregon Department of Revenue



Office use only

Date received

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

			Submit origir	nal form—do not submit photo	copy			
Taxpayer first name	Initial	Taxpayer last name		Social Security number	er (SSN)	•		
						For tax year		
Entity name (if not an individual)				Federal employer iden	ntification number (FEIN)			
				_				
Taxpayer street address								
City		State	ZIP code					
Provide the follow	ing info	rmation on the	ike-kind ex	change:				
1. Address (if application	able) and	description of th	ne Oregon pr	roperty given up				
Address	abio, and			City	Staf	State ZIP code		
Address				Oity	Stat	le  Zir code		
Description								
0. A -l -l ('f l' -	-1-1-1	-  -						
2. Address (if applic	abie) an	a description of	ine property					
Address				City	Stat	te ZIP code		
Description								
Description								
3 Month day and	vear voi	ı actually transfe	rred vour Ord	eann property to the other	narty	3	/ /	
<ol> <li>Month, day, and year you actually transferred your Oregon property to the other party</li> <li>Month, day, and year you actually received the property from the other party</li> </ol>							/ /	
4. Month, day, and	year yee	actually receive	a the proper	ty nom the other party			,	
5. Realized gain (c	or loss) o	n Oregon propei	tv from fede	eral Form 8824, line 19 or lin	ne 325.		.00	
<ul><li>5. Realized gain (or loss) on Oregon property from federal Form 8824, line 19 or line 32</li><li>6. Recognized gain on Oregon property from federal Form 8824, line 23 or line 36</li></ul>							.00	
7. <b>Deferred gain</b> (or loss) on Oregon property from federal Form 8824, line 24 or line 37							.00	
51511511 <b>34</b> (4			,					
Remember: The de	eferred g	ain (or loss) mus	t be reported	d to Oregon upon the dispo	osition of the replaceme	ent property		
	J	• •	•		·			

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