Clear form

Form OR-24

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(Rev. 08-18-23, ver. 01)

Oregon Department of Revenue

18480001010000

Office use only
Date received

Oregon Like-Kind Exchanges/Involuntary Conversions

Submit original form—do not submit photocopy

Taxpayer first name	Initial	Taxpayer last name	Social Security number (SSN)
			– –

Entity name (if not an individual)	Federal employer identification number (FEIN)
	–

Taxpayer street address

City	State	ZIP code

For tax year

Provide the following information on the like-kind exchange:

1. Address (if applicable) and description of the Oregon property given up.

Address	City	State	ZIP code

Description

2. Address (if applicable) and description of the property received.

Address	City	State	ZIP code

Description

3. Month, day, and year you actually transferred your Oregon property to the other party ..... 3. / /
4. Month, day, and year you actually received the property from the other party ..... 4. / /

5. **Realized gain** (or loss) on Oregon property from federal Form 8824, line 19 or line 32 ..... 5. .00
6. **Recognized gain** on Oregon property from federal Form 8824, line 23 or line 36 ..... 6. .00
7. **Deferred gain** (or loss) on Oregon property from federal Form 8824, line 24 or line 37 ..... 7. .00

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.—