

# Form OR-24

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

Oregon Department of Revenue



## Oregon Like-Kind Exchanges/Involuntary Conversions

|                 |
|-----------------|
| Office use only |
| Date received   |

*Submit original form—do not submit photocopy*

|                                    |         |                    |  |
|------------------------------------|---------|--------------------|--|
| Taxpayer first name                | Initial | Taxpayer last name | Social Security number (SSN)<br>— —                |
| Entity name (if not an individual) |         |                    | Federal employer identification number (FEIN)<br>— |
| 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.—