



# Schedule OR-24 Instructions

## Oregon Like-Kind Exchanges/Involuntary Conversions

### General information

Use this form only to report the exchange of business and investment property in Oregon for property outside Oregon when you defer gain on an exchange of like-kind property under Internal Revenue Code sections 1031 or 1033.

Don't use this form for personal-use property such as the vehicle you use for transportation. Don't use this form when exchanging property in Oregon for other property in Oregon.

You must file this form for the tax year that you transferred property to another party in a like-kind exchange and **annually thereafter** until the disposition of the like-kind property. If you made more than one like-kind exchange, report each exchange on a separate form.

**Individual filers:** Include this form with your Form OR-40, *Oregon Individual Income Tax Return for Full-year Residents*, OR-40-N, *Oregon Individual Income Tax Return for Nonresidents*, or OR-40-NP, *Oregon Individual Income Tax Return for Part-year Resident / Nonresident*, and check the box "Form OR-24."

**Corporate filers:** Include this form with your Form OR-20, *Oregon Corporation Excise Tax Return*, OR-20-INC, *Oregon Corporation Income Tax Return*, or OR-20-S, *Oregon S Corporation Tax Return*, and check the box "Form OR-24."

**Partnership filers:** Include this form with your Form OR-65, *Oregon partnership return*, and check the box "Form OR-24."

**Trust/estate filers:** Include this form with your Form OR-41, *Oregon fiduciary return*, and check the box "Form OR-24."

If you don't have a filing requirement for Oregon, you may submit this form using Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor) by logging in to your account. If you don't have an account, you may be able to create one, but you must have filed an Oregon return previously to be able to do so.

### Additional resources

Download Oregon tax forms and instructions at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms) or contact us to order them.

### Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.