

Form OR-24

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Oregon Department of Revenue



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

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.—