

FORM  
**24**

**OREGON LIKE-KIND  
EXCHANGES/INVOLUNTARY  
CONVERSIONS**

For Tax Year

For Office Use Only

Date Received

Taxpayer Name(s)			Social Security Number(s)
Taxpayer Street Address			Federal Employer Identification Number
City	State	ZIP Code	Oregon Business Identification Number

Use this form to report Oregon business or investment property exchanged for property of a like-kind (IRC Section 1031 or Section 1033) if the acquired property is located outside of Oregon. This includes both real and personal property exchanged.

You must file Form 24 in the tax year that you transferred property to another party in a like-kind exchange. If you made more than one like-kind exchange, report each exchange on a separate Form 24. Or you may file one summary Form 24 and attach your own statement showing all the information requested on Form 24 for each property.

**Individual filers:** Attach this form to your Oregon income tax return (Form 40, 40N, or 40P) and check box 7d, "You filed an Oregon Form 24."

**Corporate filers:** Attach this form to the back of your Oregon corporation return (Form 20, 20-I, or 20-S) and check the box "Form 24 is attached."

**Partnership filers:** Attach this form to the back of your Oregon partnership return (Form 65) and check the box "Form 24 is attached."

**Trust/Estate filers:** Attach this form to the back of your Oregon fiduciary return (Form 41) and check the box "Form 24 is attached."

If you have questions or need more information, visit our website at [www.oregon.gov/DOR](http://www.oregon.gov/DOR). Or call 503-378-4988 (Salem) or (toll-free from an Oregon prefix) 1-800-356-4222.

Provide the following information on the like-kind exchange:

1. Address (if applicable) and description of the Oregon property given up (include street, city, state, and county)

2. Address (if applicable) and description of the property received (include street, city, state, and county)

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

4. Month, day, and year you actually received the property from the other party .....

5. **Realized gain** (or loss) on Oregon property from line 19 or line 32 of federal Form 8824 .....

6. **Recognized gain** on Oregon property from line 23 or line 36 of federal Form 8824 .....

7. **Deferred gain** (or loss) on Oregon property from line 24 or line 37 of federal Form 8824 .....

**Remember:** The deferred gain (or loss) must be reported to Oregon upon the disposition of the replacement property.

**— Attach this form to the back of your Oregon return and check the appropriate box on the return —**