cownty

DROUGHT-SALE TAX FLAG · FOR YOUR TAX PREPARER · PRINTED 2026-11-15

Drought livestock sale: Banner County, NE

Information only; not financial, tax or legal advice. Ask your tax preparer whether and how IRC §1033(e) or §451(g) applies. FSA decides program eligibility.

Taxpayer: _____ Preparer: _____

IRS drought lists for the applicable region (county + contiguous counties)

Region: Banner County, NE; Cheyenne County, NE; Kimball County, NE; Morrill County, NE; Scotts Bluff County, NE; Goshen County, WY; Laramie County, WY. Source: Census county adjacency file.

12 months ending	IRS notice	Region counties listed
2026-08-31	Notice 2026-54 https://www.irs.gov/pub/irs-drop/n-26-54.pdf	Banner County, NE, Cheyenne County, NE, Kimball County, NE, Morrill County, NE, Scotts Bluff County, NE, Goshen County, WY, Laramie County, WY
2025-08-31	Notice 2025-52 https://www.irs.gov/pub/irs-drop/n-25-52.pdf	Banner County, NE, Cheyenne County, NE, Kimball County, NE, Morrill County, NE, Scotts Bluff County, NE, Goshen County, WY, Laramie County, WY
2027-08-31 (running, through 2026-11-15)	not yet published	Banner County, NE: D2+ 11 wk (2026-09-01 to 2026-11-10); Cheyenne County, NE: D2+ 11 wk (2026-09-01 to 2026-11-10); Kimball County, NE: D2+ 11 wk (2026-09-01 to 2026-11-10); Morrill County, NE: D2+ 11 wk (2026-09-01 to 2026-11-10); Scotts Bluff County, NE: D2+ 11 wk (2026-09-01 to 2026-11-10); Goshen County, WY: D2+ 11 wk (2026-09-01 to 2026-11-10); Laramie County, WY: D2+ 11 wk (2026-09-01 to 2026-11-10)

Notice 2006-82: a 4-year §1033(e) replacement period is extended until the end of the taxpayer's first tax year ending after the first drought-free year (12 months ending Aug 31 with no severe, extreme or exceptional drought anywhere in the region). Check the U.S. Drought Monitor archive: droughtmonitor.unl.edu/Maps/MapArchive.aspx

USDA disaster designations naming the county

Designation	Type	Hazard	Approved
S6366	Contiguous	High winds and Wildfires	2026-07-06
S6260	Contiguous	Drought-FAST TRACK	2026-05-18
S6191	Primary	Drought-FAST TRACK	2026-04-15
S5999	Contiguous	Drought-FAST TRACK	2025-06-02
S6002	Contiguous	Drought-FAST TRACK	2025-06-02
S5986	Contiguous	Drought-FAST TRACK	2025-05-05
S5962	Primary	Drought-FAST TRACK	2025-04-09

Sale numbers (entered by the producer)

Tax year of sale	
Head sold on account of drought	
Head usually sold in a year	

Excess head	
Average price per head	
Proceeds from excess head	
Basis per head	
Gain on excess head	

Only livestock held for draft, breeding or dairy; not poultry or slaughter animals; only the number sold in excess of usual business practice. Bring sale barn receipts, prior-years' sale counts, and the designation numbers above. Arithmetic only; Cownty computes no tax. Producer's own numbers; Cownty stores nothing from this page.