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

Drought livestock sale: Custer County, MT

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: Custer County, MT; Carter County, MT; Fallon County, MT; Garfield County, MT; Powder River County, MT; Prairie County, MT; Rosebud County, MT. 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	Custer County, MT, Carter County, MT, Fallon County, MT, Garfield County, MT, Powder River County, MT, Prairie County, MT, Rosebud County, MT
2025-08-31	Notice 2025-52 https://www.irs.gov/pub/irs-drop/n-25-52.pdf	Custer County, MT, Carter County, MT, Fallon County, MT, Garfield County, MT, Powder River County, MT, Prairie County, MT, Rosebud County, MT
2027-08-31 (running, through 2026-11-15)	not yet published	Custer County, MT: D2+ 11 wk (2026-09-01 to 2026-11-10); Carter County, MT: D2+ 11 wk (2026-09-01 to 2026-11-10); Fallon County, MT: D2+ 11 wk (2026-09-01 to 2026-11-10); Powder River County, MT: D2+ 11 wk (2026-09-01 to 2026-11-10); Prairie County, MT: D2+ 9 wk (2026-09-01 to 2026-10-27); Rosebud County, MT: 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
S6019	Contiguous	Drought-FAST TRACK	2025-07-14
S6012	Primary	Drought-FAST TRACK	2025-07-09

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.