cownty

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

Drought livestock sale: Custer 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: Custer County, NE; Blaine County, NE; Buffalo County, NE; Dawson County, NE; Garfield County, NE; Lincoln County, NE; Logan County, NE; Loup County, NE; Sherman County, NE; Valley County, NE. 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, NE, Blaine County, NE, Buffalo County, NE, Dawson County, NE, Garfield County, NE, Lincoln County, NE, Logan County, NE, Loup County, NE, Sherman County, NE, Valley County, NE
2025-08-31	Notice 2025-52 https://www.irs.gov/pub/irs-drop/n-25-52.pdf	Custer County, NE, Blaine County, NE, Buffalo County, NE, Dawson County, NE, Garfield County, NE, Lincoln County, NE, Logan County, NE, Loup County, NE, Sherman County, NE, Valley County, NE
2027-08-31 (running, through 2026-11-15)	not yet published	Custer County, NE: D2+ 8 wk (2026-09-01 to 2026-10-20); Dawson County, NE: D2+ 8 wk (2026-09-01 to 2026-10-20); Lincoln County, NE: D2+ 8 wk (2026-09-01 to 2026-10-20); Logan County, NE: D2+ 8 wk (2026-09-01 to 2026-10-20)

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
S6236	Contiguous	Drought-FAST TRACK	2026-05-06
S6222	Contiguous	Drought-FAST TRACK	2026-04-29
S6191	Primary	Drought-FAST TRACK	2026-04-15
S6013	Contiguous	Drought-FAST TRACK	2025-07-09
S5999	Primary	Drought-FAST TRACK	2025-06-02
S6002	Contiguous	Drought-FAST TRACK	2025-06-02

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.