cownty

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

# Drought livestock sale: Marshall County, SD

**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: Marshall County, SD; Richland County, ND; Sargent County, ND; Brown County, SD; Day County, SD; Roberts County, SD. 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 | Richland County, ND |
| 2025-08-31 | Notice 2025-52 https://www.irs.gov/pub/irs-drop/n-25-52.pdf | Marshall County, SD, Richland County, ND, Sargent County, ND, Brown County, SD, Day County, SD, Roberts County, SD |
| 2027-08-31 (running, through 2026-11-15) | not yet published | Marshall County, SD: D2+ 8 wk (2026-09-08 to 2026-10-27); Richland County, ND: D2+ 11 wk (2026-09-01 to 2026-11-10); Sargent County, ND: D2+ 11 wk (2026-09-01 to 2026-11-10); Roberts County, SD: D2+ 8 wk (2026-09-08 to 2026-10-27) |

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

None in Cownty's data since 2024.

## 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.