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

# Drought livestock sale: Roane County, TN

**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: Roane County, TN; Anderson County, TN; Cumberland County, TN; Knox County, TN; Loudon County, TN; McMinn County, TN; Meigs County, TN; Morgan County, TN; Rhea County, TN. 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 | Roane County, TN, Anderson County, TN, Cumberland County, TN, Knox County, TN, Loudon County, TN, McMinn County, TN, Meigs County, TN, Morgan County, TN, Rhea County, TN |
| 2025-08-31 | Notice 2025-52 https://www.irs.gov/pub/irs-drop/n-25-52.pdf | Roane County, TN, Anderson County, TN, Cumberland County, TN, Knox County, TN, Loudon County, TN, McMinn County, TN, Meigs County, TN, Morgan County, TN, Rhea County, TN |
| 2027-08-31 (running, through 2026-11-15) | not yet published | Cumberland County, TN: D2+ 3 wk (2026-10-27 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 |
|---|---|---|---|
| S6311 | Contiguous | Drought-FAST TRACK | 2026-07-28 |
| S6177 | Primary | Drought-FAST TRACK | 2026-04-10 |
| S5952 | Primary | Drought-FAST TRACK | 2025-03-25 |

## 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.