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

# Drought livestock sale: Rockbridge County, VA

**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: Rockbridge County, VA; Alleghany County, VA; Amherst County, VA; Augusta County, VA; Bath County, VA; Bedford County, VA; Botetourt County, VA; Nelson County, VA; Buena Vista city, VA; Lexington city, VA. 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 | Rockbridge County, VA, Alleghany County, VA, Amherst County, VA, Augusta County, VA, Bath County, VA, Bedford County, VA, Botetourt County, VA, Nelson County, VA, Buena Vista city, VA, Lexington city, VA |
| 2025-08-31 | Notice 2025-52 https://www.irs.gov/pub/irs-drop/n-25-52.pdf | Rockbridge County, VA, Alleghany County, VA, Augusta County, VA, Bath County, VA, Botetourt County, VA |
| 2027-08-31 (running, through 2026-11-15) | not yet published | Rockbridge County, VA: D2+ 6 wk (2026-09-01 to 2026-10-06); Amherst County, VA: D2+ 11 wk (2026-09-01 to 2026-11-10); Bedford County, VA: D2+ 11 wk (2026-09-01 to 2026-11-10); Botetourt County, VA: D2+ 6 wk (2026-09-01 to 2026-10-06); Nelson County, VA: D2+ 6 wk (2026-09-01 to 2026-10-06) |

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 |
|---|---|---|---|
| S6314 | Primary | Drought-FAST TRACK | 2026-07-31 |
| S6275 | Contiguous | Drought-FAST TRACK | 2026-06-26 |
| S6348 | Contiguous | Frost and Freeze | 2026-06-26 |
| S6259 | Contiguous | Drought-FAST TRACK | 2026-05-18 |

## 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.