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DROUGHT-SALE TAX FLAG · FOR YOUR TAX PREPARER · PRINTED 2026-11-01

# Drought livestock sale: Upton County, TX

**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: Upton County, TX; Crane County, TX; Crockett County, TX; Ector County, TX; Glasscock County, TX; Midland County, TX; Reagan County, TX. 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 | Upton County, TX, Crockett County, TX, Ector County, TX, Glasscock County, TX, Midland County, TX, Reagan County, TX |
| 2025-08-31 | Notice 2025-52 https://www.irs.gov/pub/irs-drop/n-25-52.pdf | Upton County, TX, Crane County, TX, Crockett County, TX, Ector County, TX, Glasscock County, TX, Midland County, TX, Reagan County, TX |
| 2027-08-31 (running, through 2026-11-01) | not yet published | Upton County, TX: D2+ 9 wk (2026-09-01 to 2026-10-27); Crane County, TX: D2+ 7 wk (2026-09-15 to 2026-10-27); Crockett County, TX: D2+ 5 wk (2026-09-29 to 2026-10-27); Ector County, TX: D2+ 7 wk (2026-09-15 to 2026-10-27); Glasscock County, TX: D2+ 6 wk (2026-09-22 to 2026-10-27); Midland County, TX: D2+ 8 wk (2026-09-08 to 2026-10-27); Reagan County, TX: D2+ 9 wk (2026-09-01 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

| Designation | Type | Hazard | Approved |
|---|---|---|---|
| S6240 | Contiguous | Drought-FAST TRACK | 2026-05-06 |
| S6198 | Contiguous | Drought-FAST TRACK | 2026-04-24 |
| S5995 | Contiguous | Drought-FAST TRACK | 2025-06-02 |
| S5965 | Contiguous | Drought-FAST TRACK | 2025-04-07 |
| S5953 | 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.