

IRS Names Counties Eligible for Extension of Replacement Period for Livestock Sold on Account of Drought

September 30, 2019



On September 30, 2019, IRS issued [Notice 2019-54](#), which is the annual list of cities and counties for which exceptional, extreme, or severe drought was reported during prior 12-month period.

The 12-month period ending on August 31, 2019, is not a drought-free year for an applicable region that includes any city or county on this list. Accordingly, for a taxpayer who qualified for a four-year replacement period for livestock sold or exchanged on account of drought and whose replacement period is scheduled to expire at the end of 2019 (or, in the case of a fiscal year taxpayer, at the end of the taxable year that includes August 31, 2019), the replacement period will be extended under § 1033(e)(2) and Notice 2006-82 if the applicable region includes any city or county on this list:

Alabama

Counties of Barbour, Bibb, Chilton, Coffee, Covington, Dale, Geneva, Henry, Houston, Jefferson, Shelby, and Tuscaloosa.

Alaska

Municipality of Anchorage. Boroughs of Kenai Peninsula, Ketchikan Gateway, Kodiak Island, Lake and Peninsula, Matanuska-Susitna. Census Areas of Prince of Wales-Outer Ketchikan, Skagway-Hoonah-Angoon, Valdez-Cordova, Wrangell-Petersburg, and Yukon-Koyukuk.

Arizona

Counties of Apache, Cochise, Coconino, Gila, Graham, Greenlee, La Paz, Maricopa, Mohave, Navajo, Pima, Pinal, Santa Cruz, Yavapai, and Yuma.

Arkansas

Counties of Columbia, Lafayette, and Union.

California

Counties of Del Norte, Humboldt, Imperial, Los Angeles, Modoc, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, Siskiyou, Trinity, and Ventura.

Colorado

Counties of Alamosa, Archuleta, Baca, Bent, Boulder, Chaffee, Clear Creek, Conejos, Costilla, Crowley, Custer, Delta, Dolores, Eagle, Elbert, El Paso, Fremont, Garfield, Gilpin, Grand, Gunnison, Hinsdale, Huerfano, Jackson, Kiowa, Lake, La Plata, Larimer, Las Animas, Lincoln, Mesa, Mineral, Moffat, Montezuma, Montrose, Otero, Ouray, Park, Pitkin, Prowers, Pueblo, Rio Blanco, Rio Grande, Routt, Saguache, San Juan, San Miguel, and Summit.

Florida

Counties of Brevard, Holmes, Indian River, Jackson, Martin, Okaloosa, Palm Beach, Saint Lucie, and Walton.

Georgia

Counties of Atkinson, Bacon, Ben Hill, Berrien, Brantley, Bryan, Bulloch, Charlton, Chatham, Clay, Clinch, Coffee, Cook, Early, Effingham, Irwin, Jeff Davis, Lanier, Pierce, Screven, and Ware.

Hawaii

Counties of Hawaii, Honolulu, Kauai, and Maui.

Idaho

Counties of Bannock, Benewah, Bonner, Boundary, Canyon, Cassia, Franklin, Kootenai, Oneida, Owyhee, Payette, Power, Shoshone, Twin Falls, and Washington.

Illinois

Counties of Hancock, Henderson, Mercer, Rock Island, and Warren.

Iowa

Counties of Appanoose, Clarke, Davis, Decatur, Des Moines, Henry, Jefferson, Lee, Louisa, Lucas, Mahaska, Marion, Monroe, Ringgold, Van Buren, Wapello, and Wayne.

Kansas

Counties of Anderson, Atchison, Brown, Chase, Coffey, Dickinson, Douglas, Franklin, Geary, Greenwood, Harvey, Jackson, Jefferson, Johnson, Leavenworth, Linn, Lyon, McPherson, Marion, Marshall, Miami, Morris, Nemaha, Osage, Pottawatomie, Riley, Saline, Shawnee, Wabaunsee, and Wyandotte.

Louisiana

Parishes of Bienville, Bossier, Caddo, Claiborne, De Soto, Jackson, Lincoln, Natchitoches, Red River, Union, Webster, and Winn.

Maine

Counties of Cumberland, Hancock, Knox, Lincoln, Sagadahoc, and Waldo.

Michigan

Counties of Antrim, Charlevoix, Cheboygan, Crawford, Emmet, Kalkaska, Mackinac, Montmorency, Oscoda, Otsego, and Presque Isle.

Minnesota

County of Marshall.

Missouri

Counties of Adair, Andrew, Audrain, Barry, Barton, Benton, Boone, Buchanan, Caldwell, Callaway, Carroll, Cass, Cedar, Chariton, Christian, Clark, Clay, Clinton, Cole, Cooper, Dade, Dallas, Daviess, DeKalb, Douglas, Gentry, Greene, Grundy, Harrison, Hickory, Holt, Howard, Jackson, Jasper, Johnson, Knox, Laclede, Lafayette, Lawrence, Lewis, Linn, Livingston, McDonald, Macon, Maries, Mercer, Moniteau, Monroe, Morgan, Newton, Nodaway, Osage, Pettis, Phelps,

Platte, Polk, Pulaski, Putnam, Randolph, Ray, Saint Clair, Saline, Schuyler, Scotland, Stone, Sullivan, Taney, Webster, Worth, and Wright.

Montana

Counties of Blaine, Flathead, Lincoln, Mineral, Phillips, Sanders, and Valley.

Nevada

Counties of Clark, Elko, Humboldt, Washoe, and White Pine.

New Mexico

Counties of Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, DeBaca, Eddy, Grant, Guadalupe, Harding, Lea, Lincoln, Los Alamos, McKinley, Mora, Otero, Quay, Rio Arriba, Roosevelt, Sandoval, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Union, and Valencia.

New York

Counties of Clinton, Essex, Franklin, Hamilton, and Warren.

North Dakota

Counties of Benson, Bottineau, Burke, Cavalier, Divide, Eddy, Foster, Grand Forks, Hettinger, McHenry, Mountrail, Nelson, Pembina, Pierce, Ramsey, Renville, Rolette, Sheridan, Stark, Towner, Walsh, Ward, and Wells.

Oklahoma

Counties of Beckham, Blaine, Caddo, Canadian, Carter, Cimarron, Comanche, Cotton, Custer, Ellis, Garvin, Grady, Greer, Harmon, Jackson, Jefferson, Kay, Kiowa, Love, McClain, Noble, Nowata, Osage, Pawnee, Roger Mills, Rogers, Stephens, Tillman, Tulsa, Washington, and Washita.

Oregon

Counties of Baker, Benton, Clackamas, Clatsop, Columbia, Coos, Crook, Curry, Deschutes, Douglas, Gilliam, Grant, Harney, Hood River, Jackson, Jefferson, Josephine, Klamath, Lake, Lane, Lincoln, Linn, Malheur, Marion, Morrow, Multnomah, Polk, Sherman, Tillamook, Umatilla, Union, Wasco, Washington, Wheeler, and Yamhill.

South Carolina

Counties of Allendale, Barnwell, Beaufort, Berkeley, Charleston, Colleton, Dorchester, Hampton, and Jasper.

South Dakota

Counties of Brown, Edmunds, Faulk, Haakon, McPherson, Spink, and Ziebach.

Texas

Counties of Anderson, Aransas, Archer, Armstrong, Atascosa, Baylor, Bee, Bell, Bexar, Blanco, Borden, Bosque, Bowie, Brazos, Briscoe, Brooks, Brown, Burleson, Burnet, Caldwell, Callahan, Camp, Carson, Cass, Castro, Cherokee, Childress, Clay, Coke, Coleman, Collingsworth, Comal, Comanche, Concho, Coryell, Cottle, Crosby, Culberson, Dallas, Dawson, Deaf Smith, Delta, Denton, Dickens, Dimmit, Donley, Duval, Eastland, Edwards, Ellis, Erath, Falls, Fisher, Floyd, Foard, Franklin, Freestone, Frio, Gaines, Garza, Gillespie, Glasscock, Gonzales, Gray, Gregg, Guadalupe, Hale, Hall, Hamilton, Hardeman, Harrison, Haskell, Hays, Hill, Hockley, Hood, Hopkins, Houston, Howard, Hudspeth, Jack, Jeff Davis, Jim Hogg, Jim Wells, Johnson, Jones, Kendall, Kent, Kerr, Kimble, King, Kinney, Kleberg, Knox, Lamar, Lamb, Lampasas, La Salle, Leon, Limestone, Live Oak, Llano, Lubbock, Lynn, McCulloch, McLennan, McMullen, Madison, Marion, Martin, Mason, Maverick, Medina, Menard, Midland, Milam, Mills, Mitchell, Montague, Morris, Motley, Navarro, Nolan, Nueces, Oldham, Palo Pinto, Panola, Parker, Potter, Presidio, Randall, Reagan, Real, Red River, Refugio, Robertson, Runnels, Rusk, San Patricio, San Saba, Schleicher, Scurry, Shackelford, Smith, Somervell, Starr, Stephens, Sterling, Stonewall, Sutton, Swisher, Tarrant, Taylor, Terrell, Terry, Throckmorton, Titus, Travis, Upshur, Upton, Uvalde, Val Verde, Van Zandt, Webb, Wheeler, Wichita, Wilbarger, Williamson, Wilson, Wise, Wood, Young, Zapata, and Zavala.

Utah

Counties of Beaver, Box Elder, Cache, Carbon, Daggett, Davis, Duchesne, Emery, Garfield, Grand, Iron, Juab, Kane, Millard, Morgan, Piute, Rich, Salt Lake, San Juan, Sanpete, Sevier, Summit, Tooele, Uintah, Utah, Wasatch, Washington, Wayne, and Weber.

Vermont

Counties of Addison, Chittenden, Franklin, Lamoille, Orleans, and Washington.

Washington

Counties of Clallam, Clark, Cowlitz, Grays Harbor, Jefferson, King, Kitsap, Klickitat, Lewis, Mason, Pacific, Pend Oreille, Pierce, Skagit, Skamania, Snohomish, Stevens, Thurston, Wahkiakum, and Whatcom.

Wyoming

Counties of Carbon and Sweetwater.

Guam

Island of Guam.

Commonwealth of the Northern Mariana Islands

Islands of Rota and Saipan.

Commonwealth of Puerto Rico

Municipalities of Aibonito, Barranquitas, Cabo Rojo, Cayey, Cidra, Coamo, Comerio, Guanica, Guayama, Guayanilla, Juana Diaz, Lajas, Penuelas, Ponce, Sabana Grande, Salinas, Santa Isabel, Villalba, and Yauco.

United States Virgin Islands

Islands of Saint Croix and Saint Thomas.

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