

## Part III – Administrative, Procedural, and Miscellaneous

### Extension of Replacement Period for Livestock Sold on Account of Drought

Notice 2025-52

#### SECTION 1. PURPOSE

This notice provides guidance regarding an extension of the replacement period under § 1033(e) of the Internal Revenue Code for livestock sold on account of drought in specified counties.

#### SECTION 2. BACKGROUND

.01 Nonrecognition of Gain on Involuntary Conversion of Livestock. Section 1033(a) generally provides for nonrecognition of gain when property is involuntarily converted and replaced with property that is similar or related in service or use. Section 1033(e)(1) provides that a sale or exchange of livestock (other than poultry) held by a taxpayer for draft, breeding, or dairy purposes in excess of the number that would be sold following the taxpayer's usual business practices is treated as an involuntary conversion if the livestock is sold or exchanged solely on account of drought, flood, or other weather-related conditions.

.02 Replacement Period. Section 1033(a)(2)(A) generally provides that gain from an involuntary conversion is recognized only to the extent the amount realized on the conversion exceeds the cost of replacement property purchased during the replacement period. If a sale or exchange of livestock is treated as an involuntary conversion under

§ 1033(e)(1) and is solely on account of drought, flood, or other weather-related conditions that result in the area being designated as eligible for assistance by the federal government, § 1033(e)(2)(A) provides that the replacement period ends four years after the close of the first taxable year in which any part of the gain from the conversion is realized. Section 1033(e)(2)(B) provides that the Secretary may extend this replacement period on a regional basis for such additional time as the Secretary determines appropriate if the weather-related conditions that resulted in the area being designated as eligible for assistance by the federal government continue for more than three years. Section 1033(e)(2) is effective for any taxable year with respect to which the due date (without regard to extensions) for a taxpayer's return is after December 31, 2002.

### SECTION 3. EXTENSION OF REPLACEMENT PERIOD UNDER § 1033(e)(2)(B)

Notice 2006-82, 2006-2 C.B. 529, provides for extensions of the replacement period under § 1033(e)(2)(B). If a sale or exchange of livestock is treated as an involuntary conversion on account of drought and the taxpayer's replacement period is determined under § 1033(e)(2)(A), the replacement period will be extended under § 1033(e)(2)(B) and Notice 2006-82 until the end of the taxpayer's first taxable year ending after the first drought-free year for the applicable region. For this purpose, the first drought-free year for the applicable region is the first 12-month period that (1) ends August 31; (2) ends in or after the last year of the taxpayer's four-year replacement period determined under § 1033(e)(2)(A); and (3) does not include any weekly period for which exceptional, extreme, or severe drought is reported for any location in the applicable region. The applicable region is the county that experienced the drought conditions on account of

which the livestock was sold or exchanged and all counties that are contiguous to that county.

A taxpayer may determine whether exceptional, extreme, or severe drought is reported for any location in the applicable region by reference to U.S. Drought Monitor maps that are produced on a weekly basis by the National Drought Mitigation Center. U.S. Drought Monitor maps are archived at

<https://droughtmonitor.unl.edu/Maps/MapArchive.aspx>.

In addition, Notice 2006-82 provides that the Internal Revenue Service will publish in September of each year a list of counties<sup>1</sup> for which exceptional, extreme, or severe drought was reported during the preceding 12 months. Taxpayers may use this list instead of U.S. Drought Monitor maps to determine whether exceptional, extreme, or severe drought has been reported for any location in the applicable region.

The Appendix to this notice contains the list of counties for which exceptional, extreme, or severe drought was reported during the 12-month period ending August 31, 2025. Under Notice 2006-82, the 12-month period ended on August 31, 2025, is not a drought-free year for an applicable region that includes any 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 2025 (or, in the case of a fiscal year taxpayer, at the end of the taxable year that includes August 31, 2025), the replacement period will be extended under § 1033(e)(2) and Notice 2006-82 if the applicable region includes any county on

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<sup>1</sup> While Notice 2006-82 uses the term “counties,” this notice lists other applicable regions as well (e.g., boroughs, parishes, etc.).

this list. This extension will continue until the end of the taxpayer's first taxable year ending after a drought-free year for the applicable region.

#### SECTION 4. DRAFTING INFORMATION

The principal author of this notice is personnel from the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice, please contact the Office of Associate Chief Counsel (Income Tax & Accounting), Branch 8 at (202) 317-7009 (not a toll-free call).

#### APPENDIX

##### *Alabama*

Counties of Autauga, Baldwin, Barbour, Bibb, Blount, Bullock, Butler, Calhoun, Chambers, Cherokee, Chilton, Choctaw, Clarke, Clay, Cleburne, Coffee, Colbert, Conecuh, Coosa, Covington, Crenshaw, Cullman, Dale, Dallas, DeKalb, Elmore, Escambia, Etowah, Fayette, Franklin, Geneva, Greene, Hale, Henry, Houston, Jackson, Jefferson, Lamar, Lauderdale, Lawrence, Lee, Limestone, Lowndes, Macon, Madison, Marengo, Marion, Marshall, Mobile, Monroe, Montgomery, Morgan, Perry, Pickens, Pike, Randolph, Russell, Saint Clair, Shelby, Sumter, Talladega, Tallapoosa, Tuscaloosa, Walker, Washington, Wilcox, and Winston.

##### *Arizona*

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

##### *Arkansas*

Counties of Arkansas, Ashley, Baxter, Benton, Boone, Bradley, Calhoun, Carroll, Chicot, Clark, Cleburne, Cleveland, Columbia, Conway, Crawford, Crittenden, Dallas, Desha, Faulkner, Franklin, Fulton, Garland, Grant, Hempstead, Hot Spring, Howard, Independence, Izard, Jefferson, Johnson, Lafayette, Lee, Lincoln, Little River, Logan, Lonoke, Madison, Marion, Miller, Mississippi, Monroe, Montgomery, Nevada, Newton, Ouachita, Perry, Phillips, Pike, Polk, Pope, Prairie, Pulaski, Saline, Scott, Searcy, Sebastian, Sevier, Sharp, Stone, Union, Van Buren, Washington, and Yell.

##### *California*

Counties of Imperial, Inyo, Kern, Los Angeles, Mono, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, Siskiyou, and Ventura.

*Colorado*

Counties of Adams, Arapahoe, Archuleta, Baca, Bent, Boulder, Broomfield, Chaffee, Cheyenne, Clear Creek, Conejos, Costilla, Custer, Delta, Denver, Dolores, Douglas, Eagle, El Paso, Fremont, Garfield, Gilpin, Grand, Gunnison, Hinsdale, Huerfano, Jackson, Jefferson, Kiowa, Kit Carson, Lake, La Plata, Larimer, Las Animas, Lincoln, Logan, Mesa, Mineral, Moffat, Montezuma, Montrose, Otero, Ouray, Park, Pitkin, Prowers, Pueblo, Rio Blanco, Rio Grande, Routt, Saguache, San Juan, San Miguel, Sedgwick, Summit, Teller, and Weld.

*Connecticut*

Counties of Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham.

*Delaware*

Counties of Kent, New Castle, and Sussex.

*District of Columbia*

District of Columbia.

*Florida*

Counties of Alachua, Bay, Brevard, Broward, Calhoun, Charlotte, Citrus, Collier, DeSoto, Escambia, Flagler, Gadsden, Glades, Gulf, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Indian River, Jackson, Lake, Lee, Leon, Levy, Liberty, Manatee, Marion, Martin, Miami-Dade, Monroe, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Saint Johns, Saint Lucie, Santa Rosa, Sarasota, Seminole, Sumter, Volusia, Wakulla, Walton, and Washington.

*Georgia*

Counties of Banks, Barrow, Bartow, Catoosa, Chattahoochee, Chattooga, Cherokee, Clay, Cobb, Columbia, Dade, Dawson, Decatur, DeKalb, Douglas, Early, Elbert, Fannin, Floyd, Forsyth, Franklin, Fulton, Gilmer, Gordon, Gwinnett, Habersham, Hall, Harris, Hart, Jackson, Lincoln, Lumpkin, McDuffie, Miller, Murray, Muscogee, Paulding, Pickens, Polk, Quitman, Rabun, Randolph, Seminole, Stephens, Stewart, Taliaferro, Towns, Union, Walker, Warren, White, Whitfield, and Wilkes.

*Hawaii*

Counties of Hawaii, Honolulu, Kalawao, Kauai, and Maui.

*Idaho*

Counties of Bannock, Bear Lake, Benewah, Bingham, Blaine, Boise, Bonner, Bonneville, Boundary, Butte, Camas, Caribou, Cassia, Clark, Clearwater, Custer, Elmore, Franklin, Fremont, Gooding, Idaho, Jefferson, Jerome, Kootenai, Latah, Lemhi, Lewis, Lincoln, Madison, Minidoka, Nez Perce, Oneida, Owyhee, Power, Shoshone, Teton, Twin Falls, and Valley.

*Illinois*

Counties of Adams, Alexander, Boone, Brown, Bureau, Calhoun, Carroll, Champaign, Clark, Coles, Cook, DeKalb, Douglas, DuPage, Edgar, Ford, Grundy, Hancock, Iroquois, Jersey, Jo Daviess, Kane, Kankakee, Kendall, Lake, La Salle, Lee, Livingston, McDonough, McHenry, McLean, Madison, Marshall, Massac, Ogle, Peoria, Piatt, Pike, Pope, Pulaski, Putnam, Rock Island, Saint Clair, Schuyler, Stephenson, Tazewell, Union, Vermilion, Whiteside, Will, Winnebago, and Woodford.

*Indiana*

Counties of Adams, Allen, Benton, Blackford, Carroll, Cass, Clark, Clinton, Dearborn, DeKalb, Delaware, Elkhart, Fountain, Franklin, Fulton, Grant, Howard, Huntington, Jasper, Jay, Jefferson, Jennings, Kosciusko, LaGrange, Lake, LaPorte, Madison, Marshall, Miami, Newton, Noble, Ohio, Porter, Posey, Pulaski, Randolph, Ripley, Saint Joseph, Spencer, Starke, Steuben, Switzerland, Tippecanoe, Tipton, Vanderburgh, Vermillion, Wabash, Warren, Warrick, Wells, White, and Whitley.

*Iowa*

Counties of Adair, Adams, Allamakee, Audubon, Benton, Black Hawk, Bremer, Buchanan, Buena Vista, Butler, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clay, Clayton, Clinton, Crawford, Delaware, Dickinson, Dubuque, Emmet, Fayette, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Howard, Humboldt, Ida, Iowa, Jackson, Johnson, Jones, Kossuth, Linn, Lyon, Marshall, Mills, Mitchell, Monona, Montgomery, O'Brien, Osceola, Page, Palo Alto, Plymouth, Pottawattamie, Poweshiek, Shelby, Sioux, Tama, Webster, Winnebago, Winneshiek, Woodbury, and Wright.

*Kansas*

Counties of Allen, Anderson, Atchison, Barber, Bourbon, Brown, Butler, Chase, Chautauqua, Cherokee, Cheyenne, Clark, Clay, Cloud, Comanche, Cowley, Crawford, Decatur, Dickinson, Doniphan, Douglas, Edwards, Elk, Finney, Franklin, Geary, Grant,

Greenwood, Hamilton, Harper, Harvey, Jackson, Jefferson, Jewell, Johnson, Kearny, Kingman, Kiowa, Labette, Lane, Leavenworth, Linn, Logan, Lyon, McPherson, Marion, Marshall, Meade, Miami, Mitchell, Montgomery, Morris, Morton, Nemaha, Neosho, Norton, Osage, Osborne, Ottawa, Phillips, Pottawatomie, Pratt, Rawlins, Reno, Republic, Riley, Saline, Scott, Sedgwick, Seward, Shawnee, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Sumner, Thomas, Wabaunsee, Wallace, Washington, Wichita, Wilson, Woodson, and Wyandotte.

### *Kentucky*

Counties of Allen, Anderson, Ballard, Boone, Bourbon, Boyd, Boyle, Breckinridge, Butler, Caldwell, Calloway, Campbell, Carlisle, Carroll, Carter, Christian, Crittenden, Daviess, Elliott, Franklin, Fulton, Gallatin, Grant, Graves, Grayson, Green, Greenup, Hardin, Harrison, Henderson, Henry, Hickman, Hopkins, Johnson, Kenton, Larue, Lawrence, Livingston, Logan, Lyon, McCracken, McLean, Magoffin, Marion, Marshall, Martin, Meade, Mercer, Morgan, Muhlenberg, Nelson, Ohio, Oldham, Owen, Pendleton, Scott, Shelby, Simpson, Taylor, Todd, Trigg, Trimble, Union, Warren, Washington, Webster, and Woodford.

### *Louisiana*

Parishes of Acadia, Allen, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Cameron, Claiborne, Concordia, De Soto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Iberville, Jefferson Davis, Lafayette, Lincoln, Morehouse, Pointe Coupee, Saint Helena, Saint Landry, Saint Martin, Tangipahoa, Union, Vermilion, Vernon, Webster, West Baton Rouge, West Carroll, and West Feliciana.

### *Maine*

Counties of Hancock, Kennebec, Knox, Lincoln, Penobscot, Waldo, Washington, and York.

### *Maryland*

City of Baltimore. Counties of Allegany, Anne Arundel, Baltimore, Calvert, Caroline, Carroll, Cecil, Charles, Dorchester, Frederick, Garrett, Harford, Howard, Kent, Montgomery, Prince George's, Queen Anne's, Saint Mary's, Somerset, Talbot, Washington, Wicomico, and Worcester.

### *Massachusetts*

Counties of Berkshire, Bristol, Essex, Franklin, Hampden, Hampshire, Middlesex, Norfolk, Plymouth, Suffolk, and Worcester.

### *Michigan*

Counties of Alcona, Alger, Allegan, Alpena, Antrim, Arenac, Baraga, Barry, Bay, Benzie, Charlevoix, Cheboygan, Chippewa, Clare, Clinton, Crawford, Delta, Dickinson, Eaton, Emmet, Gladwin, Gogebic, Grand Traverse, Gratiot, Hillsdale, Houghton, Huron, Ionia, Iosco, Iron, Isabella, Kalkaska, Kent, Lake, Leelanau, Lenawee, Luce, Mackinac, Manistee, Marquette, Mason, Mecosta, Menominee, Midland, Missaukee, Monroe, Montcalm, Montmorency, Muskegon, Newaygo, Ogemaw, Ontonagon, Osceola, Oscoda, Otsego, Ottawa, Presque Isle, Roscommon, Saginaw, Sanilac, Schoolcraft, Tuscola, and Wexford.

### *Minnesota*

Counties of Aitkin, Becker, Beltrami, Big Stone, Blue Earth, Brown, Carlton, Cass, Chippewa, Clay, Clearwater, Cook, Cottonwood, Crow Wing, Douglas, Faribault, Fillmore, Grant, Houston, Hubbard, Itasca, Jackson, Koochiching, Lac qui Parle, Lake, Lake of the Woods, Lincoln, Lyon, Mahnommen, Martin, Mille Lacs, Morrison, Mower, Murray, Nicollet, Nobles, Norman, Olmsted, Otter Tail, Pine, Pipestone, Redwood, Renville, Rock, Roseau, Saint Louis, Stevens, Swift, Todd, Traverse, Wabasha, Wadena, Watonwan, Wilkin, Winona, and Yellow Medicine.

### *Mississippi*

Counties of Amite, Attala, Bolivar, Calhoun, Carroll, Chickasaw, Choctaw, Clay, Coahoma, Forrest, George, Greene, Grenada, Holmes, Humphreys, Issaquena, Itawamba, Jackson, Jones, Kemper, Lafayette, Leake, Lee, Leflore, Lowndes, Marshall, Monroe, Montgomery, Neshoba, Noxubee, Oktibbeha, Panola, Perry, Pike, Pontotoc, Quitman, Sharkey, Stone, Sunflower, Tallahatchie, Tishomingo, Tunica, Union, Walthall, Washington, Wayne, Webster, Wilkinson, Winston, and Yalobusha.

### *Missouri*

City of Saint Louis. Counties of Atchison, Audrain, Barry, Barton, Bates, Benton, Bollinger, Buchanan, Camden, Cape Girardeau, Cass, Cedar, Christian, Clay, Clinton, Cole, Crawford, Dade, Dallas, Dent, Douglas, Franklin, Gasconade, Greene, Henry, Hickory, Holt, Jackson, Jasper, Johnson, Knox, Laclede, Lafayette, Lawrence, Lewis, McDonald, Macon, Madison, Maries, Marion, Miller, Mississippi, Moniteau, Monroe, Morgan, New Madrid, Newton, Osage, Ozark, Pettis, Phelps, Pike, Platte, Polk, Pulaski, Ralls, Randolph, Ray, Saint Charles, Saint Clair, Saint Louis, Scott, Shelby, Stoddard, Stone, Taney, Vernon, Wayne, and Webster.

### *Montana*

Counties of Beaverhead, Big Horn, Blaine, Broadwater, Carbon, Carter, Cascade, Chouteau, Custer, Daniels, Dawson, Deer Lodge, Fallon, Flathead, Gallatin, Garfield, Glacier, Granite, Hill, Jefferson, Judith Basin, Lake, Lewis and Clark, Liberty, Lincoln,



McCone, Madison, Meagher, Mineral, Missoula, Park, Phillips, Pondera, Powder River, Powell, Prairie, Ravalli, Richland, Roosevelt, Rosebud, Sanders, Sheridan, Silver Bow, Teton, Toole, Valley, and Wibaux.

### *Nebraska*

Counties of Adams, Antelope, Arthur, Banner, Blaine, Boone, Box Butte, Boyd, Brown, Buffalo, Burt, Butler, Cass, Cedar, Chase, Cherry, Cheyenne, Clay, Colfax, Cuming, Custer, Dakota, Dawes, Dawson, Deuel, Dixon, Dodge, Douglas, Fillmore, Franklin, Frontier, Furnas, Gage, Garden, Garfield, Gosper, Grant, Greeley, Hall, Hamilton, Harlan, Hayes, Hitchcock, Holt, Hooker, Howard, Jefferson, Johnson, Kearney, Keith, Keya Paha, Kimball, Knox, Lancaster, Lincoln, Logan, Loup, McPherson, Madison, Merrick, Morrill, Nance, Nemaha, Nuckolls, Otoe, Pawnee, Perkins, Phelps, Pierce, Platte, Polk, Red Willow, Richardson, Rock, Saline, Sarpy, Saunders, Scotts Bluff, Seward, Sheridan, Sherman, Sioux, Stanton, Thayer, Thomas, Thurston, Valley, Washington, Wayne, Webster, Wheeler, and York.

### *Nevada*

Counties of Clark, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Mineral, Nye, and White Pine.

### *New Hampshire*

Counties of Cheshire, Hillsborough, Rockingham, and Strafford.

### *New Jersey*

Counties of Atlantic, Bergen, Burlington, Camden, Cape May, Cumberland, Essex, Gloucester, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Salem, Somerset, Sussex, Union, and Warren.

### *New Mexico*

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

### *New York*

Counties of Bronx, Columbia, Delaware, Dutchess, Greene, Kings, Nassau, New York, Orange, Putnam, Queens, Rensselaer, Richmond, Rockland, Schoharie, Suffolk, Sullivan, Ulster, and Westchester.

*North Carolina*

Counties of Anson, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Cherokee, Chowan, Clay, Columbus, Craven, Cumberland, Currituck, Dare, Duplin, Graham, Greene, Haywood, Hoke, Hyde, Jackson, Jones, Lenoir, Macon, Martin, Moore, New Hanover, Onslow, Pamlico, Pasquotank, Pender, Perquimans, Pitt, Richmond, Robeson, Scotland, Swain, Transylvania, Tyrrell, and Washington.

*North Dakota*

Counties of Adams, Billings, Bottineau, Bowman, Burke, Cass, Dickey, Divide, Dunn, Golden Valley, Grant, Hettinger, McKenzie, McLean, Mercer, Morton, Mountrail, Oliver, Ransom, Renville, Richland, Sargent, Slope, Stark, Ward, and Williams.

*Ohio*

Counties of Adams, Allen, Ashland, Athens, Auglaize, Belmont, Brown, Butler, Carroll, Champaign, Clark, Clermont, Clinton, Columbiana, Coshocton, Crawford, Defiance, Delaware, Erie, Fairfield, Fayette, Franklin, Fulton, Gallia, Greene, Guernsey, Hamilton, Hancock, Hardin, Harrison, Henry, Highland, Hocking, Holmes, Huron, Jackson, Jefferson, Knox, Lawrence, Licking, Logan, Lucas, Madison, Mahoning, Marion, Meigs, Mercer, Miami, Monroe, Montgomery, Morgan, Morrow, Muskingum, Noble, Ottawa, Paulding, Perry, Pickaway, Pike, Portage, Preble, Putnam, Richland, Ross, Sandusky, Scioto, Seneca, Shelby, Stark, Trumbull, Tuscarawas, Union, Van Wert, Vinton, Warren, Washington, Wayne, Williams, Wood, and Wyandot.

*Oklahoma*

Counties of Adair, Alfalfa, Atoka, Beaver, Beckham, Blaine, Bryan, Caddo, Canadian, Carter, Cherokee, Choctaw, Coal, Comanche, Cotton, Craig, Creek, Custer, Delaware, Dewey, Ellis, Garfield, Garvin, Grady, Grant, Greer, Harmon, Harper, Hughes, Jackson, Jefferson, Johnston, Kay, Kingfisher, Kiowa, Latimer, Le Flore, Lincoln, Logan, Love, McClain, McCurtain, McIntosh, Major, Marshall, Mayes, Murray, Muskogee, Noble, Nowata, Okfuskee, Oklahoma, Okmulgee, Osage, Ottawa, Pawnee, Payne, Pittsburg, Pontotoc, Pottawatomie, Pushmataha, Roger Mills, Rogers, Seminole, Stephens, Texas, Tillman, Tulsa, Wagoner, Washington, Washita, Woods, and Woodward.

*Oregon*

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

### *Pennsylvania*

Counties of Adams, Allegheny, Beaver, Bedford, Berks, Bucks, Cambria, Carbon, Chester, Columbia, Dauphin, Delaware, Fayette, Franklin, Fulton, Greene, Indiana, Lackawanna, Lancaster, Lawrence, Lebanon, Lehigh, Luzerne, Mercer, Monroe, Montgomery, Montour, Northampton, Northumberland, Philadelphia, Pike, Schuylkill, Somerset, Washington, Wayne, Westmoreland, and York.

### *Rhode Island*

Counties of Kent, Providence, and Washington.

### *South Carolina*

Counties of Abbeville, Anderson, Berkeley, Charleston, Chesterfield, Clarendon, Colleton, Darlington, Dillon, Dorchester, Edgefield, Florence, Georgetown, Greenwood, Horry, Kershaw, Laurens, Lee, McCormick, Marion, Marlboro, Oconee, Pickens, Saluda, Sumter, and Williamsburg.

### *South Dakota*

Counties of Aurora, Beadle, Bennett, Bon Homme, Brookings, Brown, Brule, Buffalo, Butte, Campbell, Charles Mix, Clark, Clay, Codington, Corson, Custer, Davison, Day, Deuel, Dewey, Douglas, Edmunds, Fall River, Faulk, Grant, Gregory, Haakon, Hamlin, Hand, Hanson, Harding, Hughes, Hutchinson, Hyde, Jackson, Jerauld, Jones, Kingsbury, Lake, Lawrence, Lincoln, Lyman, McCook, McPherson, Marshall, Meade, Mellette, Miner, Minnehaha, Moody, Oglala Lakota, Pennington, Perkins, Potter, Roberts, Sanborn, Spink, Stanley, Sully, Todd, Tripp, Turner, Union, Walworth, Yankton, and Ziebach.

### *Tennessee*

Counties of Anderson, Bedford, Benton, Bledsoe, Blount, Bradley, Campbell, Cannon, Carroll, Cheatham, Chester, Clay, Cocke, Coffee, Cumberland, Davidson, Decatur, DeKalb, Dickson, Dyer, Fentress, Franklin, Gibson, Giles, Grundy, Hamilton, Hardin, Henderson, Henry, Hickman, Houston, Humphreys, Jackson, Jefferson, Knox, Lake, Lauderdale, Lawrence, Lewis, Lincoln, Loudon, McMinn, McNairy, Macon, Marion, Marshall, Maury, Meigs, Monroe, Montgomery, Moore, Morgan, Obion, Overton, Perry, Pickett, Polk, Putnam, Rhea, Roane, Robertson, Rutherford, Scott, Sequatchie, Sevier, Shelby, Smith, Stewart, Sumner, Tipton, Trousdale, Union, Van Buren, Warren, Wayne, Weakley, White, Williamson, and Wilson.

### *Texas*

Counties of Anderson, Andrews, Angelina, Aransas, Archer, Armstrong, Atascosa, Austin, Bailey, Bandera, Bastrop, Baylor, Bee, Bell, Bexar, Blanco, Borden, Bosque,

Bowie, Brazoria, Brazos, Brewster, Briscoe, Brooks, Brown, Burleson, Burnet, Caldwell, Calhoun, Callahan, Cameron, Camp, Carson, Cass, Castro, Chambers, Cherokee, Childress, Clay, Cochran, Coke, Coleman, Collin, Collingsworth, Colorado, Comal, Concho, Cooke, Coryell, Cottle, Crane, Crockett, Crosby, Culberson, Dallas, Dawson, Deaf Smith, Delta, Denton, DeWitt, Dickens, Dimmit, Donley, Duval, Eastland, Ector, Edwards, Ellis, El Paso, Falls, Fannin, Fayette, Fisher, Floyd, Foard, Fort Bend, Franklin, Freestone, Frio, Gaines, Galveston, Garza, Gillespie, Glasscock, Goliad, Gonzales, Gray, Grayson, Gregg, Grimes, Guadalupe, Hale, Hall, Hardeman, Hardin, Harris, Harrison, Haskell, Hays, Hemphill, Henderson, Hidalgo, Hockley, Hopkins, Houston, Howard, Hudspeth, Hunt, Irion, Jack, Jackson, Jasper, Jeff Davis, Jefferson, Jim Hogg, Jim Wells, Jones, Karnes, Kaufman, Kendall, Kenedy, Kent, Kerr, Kimble, King, Kinney, Kleberg, Knox, Lamar, Lamb, Lampasas, La Salle, Lavaca, Lee, Leon, Liberty, Limestone, Lipscomb, Live Oak, Llano, Loving, Lubbock, Lynn, McCulloch, McLennan, McMullen, Madison, Marion, Martin, Mason, Matagorda, Maverick, Medina, Menard, Midland, Milam, Mills, Mitchell, Montague, Montgomery, Morris, Motley, Nacogdoches, Navarro, Newton, Nolan, Nueces, Ochiltree, Orange, Palo Pinto, Panola, Parker, Parmer, Pecos, Polk, Potter, Presidio, Rains, Randall, Reagan, Real, Red River, Reeves, Refugio, Roberts, Robertson, Rockwall, Runnels, Rusk, San Augustine, San Jacinto, San Patricio, San Saba, Schleicher, Scurry, Shackelford, Shelby, Smith, Starr, Stephens, Sterling, Stonewall, Sutton, Swisher, Tarrant, Taylor, Terrell, Terry, Throckmorton, Titus, Tom Green, Travis, Trinity, Tyler, Upshur, Upton, Uvalde, Val Verde, Van Zandt, Victoria, Walker, Waller, Ward, Washington, Webb, Wharton, Wheeler, Wichita, Wilbarger, Willacy, Williamson, Wilson, Winkler, Wise, Wood, Yoakum, 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, and Wayne.

### *Vermont*

Counties of Bennington and Windham.

### *Virginia*

Cities of Alexandria, Chesapeake, Covington, Fairfax, Falls Church, Fredericksburg, Hampton, Harrisonburg, Manassas, Manassas Park, Newport News, Norfolk, Poquoson, Portsmouth, Staunton, Virginia Beach, and Waynesboro. Counties of Accomack, Albemarle, Alleghany, Arlington, Augusta, Bath, Bland, Botetourt, Caroline, Clarke, Craig, Culpeper, Essex, Fairfax, Fauquier, Frederick, Giles, Gloucester, Greene, Highland, King and Queen, King George, King William, Lancaster, Loudoun, Madison, Mathews, Middlesex, Montgomery, Northampton, Northumberland, Orange, Page, Prince William, Pulaski, Richmond, Roanoke, Rockbridge, Rockingham, Shenandoah, Spotsylvania, Stafford, Tazewell, Warren, Westmoreland, and York.

### *Washington*

Counties of Adams, Asotin, Benton, Chelan, Clallam, Clark, Columbia, Cowlitz, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Okanogan, Pend Oreille, Pierce, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Walla Walla, Whatcom, Whitman, and Yakima.

### *West Virginia*

Counties of Barbour, Berkeley, Boone, Braxton, Brooke, Cabell, Calhoun, Clay, Doddridge, Fayette, Gilmer, Grant, Greenbrier, Hampshire, Hancock, Hardy, Harrison, Jackson, Jefferson, Kanawha, Lewis, Lincoln, Logan, McDowell, Marion, Marshall, Mason, Mercer, Mineral, Mingo, Monongalia, Monroe, Morgan, Nicholas, Ohio, Pendleton, Pleasants, Pocahontas, Preston, Putnam, Raleigh, Randolph, Ritchie, Roane, Summers, Taylor, Tucker, Tyler, Upshur, Wayne, Webster, Wetzel, Wirt, Wood, and Wyoming.

### *Wisconsin*

Counties of Ashland, Barron, Bayfield, Brown, Buffalo, Burnett, Crawford, Dodge, Door, Douglas, Florence, Forest, Grant, Green, Iowa, Iron, Jefferson, Kenosha, Kewaunee, Lafayette, Langlade, Lincoln, Marathon, Marinette, Menominee, Milwaukee, Oconto, Oneida, Ozaukee, Price, Racine, Rock, Rusk, Sawyer, Shawano, Vernon, Vilas, Walworth, Washburn, Washington, and Waukesha.

### *Wyoming*

Counties of Albany, Big Horn, Campbell, Carbon, Converse, Crook, Fremont, Goshen, Hot Springs, Johnson, Laramie, Lincoln, Natrona, Niobrara, Park, Platte, Sheridan, Sublette, Sweetwater, Teton, Uinta, Washakie, and Weston.

### *Guam*

Island of Guam.

### *Republic of the Marshall Islands*

Atolls of Ailinglapalap, Jaluit, Kwajalein, Utirik, and Wotje.

### *Federated States of Micronesia*

State of Pingelap.

*Commonwealth of the Northern Mariana Islands*

Islands of Rota, Saipan, and Tinian.