FORM 7-2184
2008 Instructions

(7-07)

INSTRUCTIONS FOR CERTIFICATION OF RELIGIOUS OR CHARITABLE ORGANIZATION'S LANDHOLDINGS

(Discretionary Provisions)

Bureau of Reclamation
Do not use this form after December 31, 2008

OMB Control No.: 1006-0005

Paperwork Reduction Act

This information is being collected to establish landholder compliance with Federal reclamation law. Response to this request is mandatory in accordance with Public Law 97-293 and 43 CFR 426.18. Public reporting burden for this form is estimated to average 45 minutes per response, including time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid Office of Management and Budget (OMB) control number. Direct comments regarding the burden estimated or any other aspect of these forms to Manager, Land Resources Office, Code 84-53000, Bureau of Reclamation, PO Box 25007, Denver CO 80225.

GENERAL INFORMATION

"General Information About RRA Forms" (Form 7-21INFO) provides basic instructions on using the Reclamation Reform Act of 1982 (RRA) forms. Ask your district office for this form each year to keep current. Refer to the definitions at the end of Form 7-21INFO whenever the meaning of a term is not clear to you. Please note, some terms such as "irrigable land," "irrigation land," and "irrigation water" have special definitions when used in these forms which differ from their common meaning. Other terms and corresponding definitions that are specific to the RRA forms are:

- "**Land**" or "**acres**" means irrigable or irrigation land.
- "**Organization**" means a religious or charitable organization.
- "**You**" means the officer or authorized agent of the organization who completes this form for the organization.
- "**We**," "**us**," "**our**," or "**Reclamation**" means the Bureau of Reclamation.

Visit www.usbr.gov/rra for more information.

WHO MUST SUBMIT THIS FORM

Your organization must certify its landholdings on a "Certification of Religious or Charitable Organization's Landholdings" (Form 7-2184) if the part of the organization responsible for RRA form submission is subject to the discretionary provisions of the RRA, the westwide landholdings of the part of the organization responsible for RRA form submission and any subdivisions to be included on the form total more than 240 acres in a Category 1 district, or more than 80 acres in a Category 2 district, **AND** if:

(1) Your organization is exempt from paying Federal income taxes under section 501 of the Internal Revenue Code of 1954, as amended;

(2) Your organization's or subdivision's agricultural produce and proceeds from the sales of such produce are used only for charitable purposes;

(3) Your organization or subdivision, itself, operates the land; and

(4) No part of the net earnings of your organization or subdivision accrues to the benefit of any private shareholder or individual.

This is not the appropriate form for your organization to submit if it does not meet all of these criteria, and you should contact your district office for guidance. Please contact each district in which your organization holds land to find out each district's forms submittal category since a district's RRA forms submittal category is subject to change annually.

OPTIONS FOR SUBMITTING THIS FORM

The organization that must submit a Form 7-2184 must choose one of the following options:

(1) Each division or subdivision of the organization may submit a certification form certifying just that division's (subdivision's) landholdings. Under this option, only the acres held by the division (subdivision) submitting this form will be considered in determining whether the applicable RRA forms submittal threshold has been exceeded. Divisions (subdivisions) may need to coordinate with each other to determine exactly what land parcels each division (subdivision) will include on their respective RRA forms so the

same land parcel doesn't appear on multiple RRA forms. Item 5(b), which requests information on subdivisions, must be left blank because under this option, each division (subdivision) submits its own Form 7-2184.

OR

(2) A part of the organization may submit a certification form certifying both its landholdings and the landholdings of one or more of its subdivisions. Under this option, the acres held by the organization **and** the acres held by the subdivision(s) included on the form will both be considered in determining whether the applicable RRA forms submittal threshold has been exceeded. Item 5(b), which requests information on subdivisions, must list the subdivision(s) that hold land included on this form. If you list any subdivisions in item 5(b), those subdivisions must be considered when reference is made to your organization for the remainder of this form.

Please contact your district office or the appropriate Reclamation office if you have any questions regarding these options.

WHERE TO SUBMIT FORMS

Your organization must submit a certification form to **each district** in which the organization holds (directly or indirectly owns or leases) land. You must submit the original form to one district office and may submit copies to the others if your organization holds land in more than one district.

WHAT LAND TO INCLUDE

The part of the organization submitting this form must certify all of its land held westwide that is subject to the acreage limitation provisions. Land subject to the acreage limitation provisions that is held westwide by any subdivisions listed on this form must also be certified on this form. Please see Form 7-21INFO if your organization has excess land or full-cost land to identify. Your organization must provide an accurate legal description or an assessor's parcel number for each land parcel. Be sure to break down land parcels as far as necessary to ensure accurate identification.

IF LANDHOLDINGS CHANGE

You must notify all districts in which your organization holds land within 30 calendar days if your organization's westwide landholdings change during the water year, and you must submit new certification forms within 60 calendar days of the change. These 30- and 60-day grace periods do not apply to a new landholder. A new landholder must submit certification forms **prior** to receiving Reclamation irrigation water. Any change that affects the four criteria listed under "Who Must Submit This Form" is considered to be a landholding change.

For more information on landholding changes, see Fact Sheet 11 which is available at your district office.

ANNUAL CERTIFICATION

Your organization must submit Form 7-2184 each and every year prior to the delivery of Reclamation irrigation water if its westwide landholdings exceed the applicable RRA forms submittal threshold, with the following exceptions:

(1) Your organization may submit a "Verification of Landholdings" (Form 7-21VERIFY) instead of Form 7-2184 if your organization's westwide landholdings have not changed since the last Form 7-2184 was submitted.

(2) Your organization may submit a Form 7-21VERIFY together with a new "Selection of Full-Cost Land" (Form 7-21FC) if its westwide landholdings have not changed since the last Form 7-2184 was submitted, and your organization wants to reselect its full-cost land.

(3) Your organization does not need to submit any RRA forms if:

- It **only** holds land indirectly through entities, trusts, or estates;
- Neither the acres attributed to your organization nor the percentage of the entity, trust, or estate attributed to your organization has changed since the last Form 7-2184 was submitted; and
- All other information on your organization's previously submitted Form 7-2184 has not changed.

IRREVOCABLE ELECTION

Please be aware, by submitting this form, a prior law recipient that only holds land indirectly in a district that has conformed to the discretionary provisions will be making an irrevocable election to conform to the discretionary provisions. That action will be binding in that and all other districts in which the landholder holds land subject to the acreage limitation provisions.

See Form 7-21INFO for more information on how an irrevocable election impacts your organization's westwide acreage limitation status.

GENERAL INSTRUCTIONS

You must type or print in ink all answers. You must initial and date any crossouts and corrections. You may attach continuation sheets to list information. Preprinted continuation sheets are available for this purpose, or you may make your own. District name abbreviation(s) used on this form must be spelled out on the form where the abbreviation is used for the first time, or on a separate sheet attached to this form. Please contact your district office or the appropriate Reclamation office if you have any questions.

ITEM BY ITEM INSTRUCTIONS

Organization Information

1. Enter your organization's complete name.

2. (a) Enter the local street address or rural route number, city, state, and ZIP code of your organization. An attorney's address, "c/o" address, etc., is not acceptable in place of a street address. Post office box numbers may be used only if no other address exists.

   (b) Enter your organization's mailing address if it is different from the street address.

3. (a) Enter the telephone number where questions can be directed.

   (b) Enter the name of a contact person at that telephone number.

4. (a) Enter the state(s) or country (ies) in which your organization is established or registered. Your organization will be required to submit documentation verifying the country (ies) in which your organization is established when your organization irrevocably elects to conform to the discretionary provisions if it indicates a country other than the United States.

   (b) Enter your organization's Employer Identification Number (EIN). You must obtain an EIN for this form if your organization does not have one. The Internal Revenue Service (IRS) requires all non-profit organizations to have an EIN.

5. (a) Enter the complete name of the central organization (if any) with which your organization is affiliated.

   (b) Enter the name(s) of any subdivisions of this organization with landholdings that are being certified on this form. For additional space, use attachments. Any subdivisions listed here must be considered when reference is made to your organization for the remainder of this form.

6. List other names through which your organization or any subdivision listed in item 5(b) holds 100-percent interest in land.

7. Is your organization exempt under Section 501 of the Internal Revenue Code? Please contact the appropriate Reclamation office for guidance before completing the rest of this form if you answer "no" to this question or upon request you cannot provide proof of your organization's tax exempt status.

8. Answer the questions listed for both the part of the organization submitting this form and for any subdivisions listed in item 5(b). These questions relate to your organization's entitlement. Immediately contact the appropriate Reclamation office for further guidance before completing the remainder of this form if you answer "yes" to any of these questions.

9. Check the box next to the one statement that best describes how your organization became subject to the discretionary provisions. Provide the requested information for that statement. Please contact your district office if you do not know which statement applies to your organization.

Land Your Organization Directly Owns

It is the responsibility of landowners, sellers of land, and districts to notify lessees, buyers of land, and new landholders, respectively, of the RRA forms submittal requirements associated with the land in question.

10. Enter your organization's name again. (These forms are often photocopied, so it is necessary to have your organization identified on each page.)

11. This section requests information regarding land westwide that your organization directly owns. The information must include land directly owned by any subdivisions listed in item 5(b). Also include land

leased from a public entity here instead of including it as leased land in item 14 because it counts against the lessee's ownership entitlement (pursuant to Public Law 91-310). In that situation, write the land is leased from a public entity and include the name of that public entity after the legal description of the land parcel. Enter the following for each land parcel:

(a) Name of district in which the land parcel is located. Group land parcels by district to make it easier for you to complete items 21 through 27.

(b) Provide an accurate legal description of the land parcel or an assessor's parcel number. For each land parcel that is directly owned by any subdivision listed in item 5(b), include the name of that subdivision. For each lessee, sublessee, or operator entered in item 11(d) [or for your organization if you check "self" in item 11(c)], there is space to list six land parcels (one parcel per line) if all parcels are operated by the same natural person or entity in the same district. You may list more than one parcel per line if all parcels have the same lease information.

(c) Who primarily operates the land parcel: your organization (self); a lessee or sublessee under a lease (lessee/sublessee); or an operator under any other type of farm operating arrangement (other).

(d) Name, address, and telephone number of each lessee, sublessee, or other type of operator. Check the appropriate box to indicate why your organization is identifying a lessee, sublessee, or other operator. Skip this column and go to item 11(g) if your organization primarily operates the land parcel.

(e) Starting date of the lease. This is the date the lease first became effective. Enter the date the lease was signed if no effective date was specified in the lease. Remember, leases cannot exceed 10 years except with our approval for perennial crops, which are determined on a crop-by-crop basis but cannot exceed 25 years.

(f) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.

(g) Number of acres in the land parcel. If your organization leases land from a public entity and then subleases it to another landholder, do not list those acres in this column because they are attributed to the sublessee.

12. Total column 11(g). This is the number of acres your organization directly owns westwide. Include in this total any directly owned acres listed on continuation sheets or attachments.

Land Your Organization Directly Leases From Another Party

Landholders that lease land to or from other landholders should inform the lessees and lessors of their obligation to also submit RRA forms. If either the lessee or lessor fails to submit RRA forms, the eligibility of the land to receive Reclamation irrigation water will be jeopardized.

13. Enter your organization's name.

14. This section requests information regarding land westwide that your organization leases from another party. The information must include land directly leased by any subdivisions listed in item 5(b). Do not include land leased from a public entity here; instead, include it in item 11. Include information regarding any land your organization and any subdivisions listed in item 5(b) sublease to others here. Enter the following for each land parcel:

(a) Name of district in which the land parcel is located. Group land parcels by district to make it easier to complete items 21 through 27.

(b) Provide an accurate legal description of the land parcel or an assessor's parcel number. For each land parcel that is directly leased by any subdivision listed in item 5(b), include the name of that subdivision.

(c) Who primarily operates the land parcel: your organization (self) or another party (other). If another party operates your land, indicate in column (d) if the land is not receiving Reclamation irrigation water or if the land was involuntarily acquired.

(d) Natural person or entity that directly owns the land your organization leases. Enter the sublessee's name as well as the landowner's name if your organization subleases the land <u>to</u> another landholder. If your organization subleases the land <u>from</u> another landholder, enter the sublessor's name and the landowner's name. Include the farm operator's name if the land is operated by a farm operator.

(e) Starting date of the lease. This is the date the lease first became effective. Enter the date the lease was signed if no effective date was specified in the lease. Remember, leases cannot exceed 10 years except with our approval for perennial crops, which are determined on a crop-by-crop basis but cannot exceed 25 years.

(f) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.

(g) Number of acres in the land parcel. Do not list acres that your organization subleases to others in this column because they are attributed to the sublessee.

15. Total column 14(g). This is the total number of acres your organization directly leases (and subleases) westwide. Include in this total any directly leased (and subleased) acres listed on continuation sheets or attachments. Please contact your district office for further instructions if all or part of your organization's directly leased land is also attributable to your organization's indirectly owned land.

Land Your Organization Indirectly Owns or Leases Through Other Entities

16. This section requests information regarding land that your organization indirectly owns or leases westwide through other entities, trusts, or estates. The information must include land indirectly owned by any subdivisions listed in item 5(b). Obtain a completed copy of any entity's "Certification of Entity's Landholdings" (Form 7-2181) or "Report of Entity's Landholdings" (Form 7-2191), or any trust's or estate's "Declaration of Trust's or Estate's Landholdings" (Form 7-21TRUST) that attributes land to your organization. By referring to the information contained on the entity's, trust's, or estate's form, you can help ensure that the information you certify on your form is accurate. Enter the following for each land parcel in each district in which the entity, trust, or estate holds land attributed to your organization:

(a) Name of district in which the land parcel is located. Group land parcels by district to make it easier to complete items 21 through 27.

(b) Name of the entity, trust, or estate that holds land in which your organization owns an interest or is a beneficiary.

(c) The entity's, trust's, or estate's EIN. Leave this blank if the entity, trust, or estate does not have an EIN and is not required by the IRS to have an EIN.

(d) Percentage of interest your organization owns in each entity or the percentage of land in a trust or estate attributed to your organization.

(e) Total number of acres owned (directly and indirectly) by the entity, trust, or estate.

(f) Multiply item 16(d) (in decimal form) by item 16(e). This is the number of acres that your organization indirectly owns through the entity, trust, or estate.

(g) Total number of acres leased (directly and indirectly) by the entity, trust, or estate.

(h) This item applies if your organization directly owns land and leases that same land to an entity, trust, or estate in which your organization owns an interest. Leave both sections of item 16(h) blank if your organization does not have this situation. By completing this item you will prevent counting the same land twice against your organization's entitlement, once as directly owned land and again as indirectly leased land if this situation applies to your organization.

(1) Enter the number of acres from item 16(g) that your organization directly owns and leases to the entity, trust, or estate.

(2) Subtract item 16(h)(1) from item 16(g). This is the number of adjusted acres that the entity, trust, or estate leases to use in calculating the number of leased acres attributed to your organization.

(i) Multiply item (16)(d) (in decimal form) by item 16(h)(2) if you completed item 16(h). Multiply item 16(d) (in decimal form) by item 16(g) if you did not complete item 16(h). This is the number of leased acres attributable to your organization through the entity, trust, or estate.

17. Total column 16(f). This is the total number of acres your organization indirectly owns westwide. Include in this total any indirectly owned acres listed on continuation sheets or attachments.

18. Total column 16(i). This is the total number of acres your organization indirectly leases westwide. Include in this total any indirectly leased acres listed on continuation sheets or attachments.

Landholdings Summary

19. Enter your organization's name.

20. Enter the name of each district in which your organization holds land westwide. Circle the district at which the original form is filed if your organization is a multidistrict landholder.

21. For each district, enter the total number of acres your organization directly owns in the district. Obtain this information from item 11(g). Add the number of acres in item 21 and enter that number in the "TOTAL" column (far right column). This is the number of acres your organization directly owns westwide and should equal item 12.

22. For each district, enter the total number of acres your organization indirectly owns in the district. Obtain this information from item 16(f). Add the number of acres in item 22 and enter that number in the "TOTAL" column (far right column). This is the number of acres your organization indirectly owns westwide and should equal item 17.

23. For each district, add item 21 and item 22. This is the total number of acres your organization owns in each district. Add the number of acres in item 23 and enter that number in the "TOTAL" column (far right column). This is the number of acres your organization owns westwide and counts against your organization's ownership entitlement. Your organization must submit a "Designation of Excess Land" (Form 7-21XS) if this number is more than your organization's ownership entitlement.

    We will determine all land held by your organization to be ineligible to receive Reclamation irrigation water until the appropriate excess designation is made if your organization exceeds its westwide ownership entitlement and it does not submit Form 7-21XS to designate its excess acres. Regardless of whether your organization's owned land exceeds it ownership entitlement, you must complete a Form 7-21XS and designate land as excess on that form if your organization:

    - Purchases land that was designated as excess by the seller without our sales price approval;
    - Involuntarily acquires excess land; or
    - Involuntarily acquires eligible land and designates it as excess.

24. For each district, enter the total number of acres your organization directly leases in the district. Obtain this information from item 14(g). Add the number of acres in item 24 and enter that number in the "TOTAL" column (far right column). This is the number of acres your organization directly leases westwide and should equal item 15.

25. For each district, enter the total number of acres your organization indirectly leases in the district. Obtain this information from item 16(i). Add the number of acres in item 25 and enter that number in the "TOTAL" column (far right column). This is the number of acres your organization indirectly leases westwide and should equal item 18.

26. For each district, add item 24 and item 25. This is the total number of acres your organization leases in each district. Add the number of acres in item 26 and enter that number in the "TOTAL" column (far right column). This is your organization's leased acres westwide.

27. For each district, add item 23 and item 26. This is the total number of acres your organization holds in each district. Add the number of acres in item 27 and enter that number in the "TOTAL" column (far right column). This is the number of acres your organization holds westwide and counts against your organization's nonfull-cost entitlement. Your organization must also submit a Form 7-21FC if this number is more than your organization's nonfull-cost entitlement and your organization directly or indirectly leases land.

Signatures

28. Read the attestation statements carefully and sign and date the form in ink. An officer or authorized agent from the part of the organization that is submitting this form must sign it. The statements concerning the reporting of changes in information, the rent paid on irrigation land, written leases, and the terms of such leases are requirements of Federal reclamation law.