FORM 7-2190
2012 Instructions

(7-11)

INSTRUCTIONS FOR REPORT OF INDIVIDUAL'S LANDHOLDINGS (Prior Law Provisions)

Bureau of Reclamation
Do not use this form after December 31, 2012

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 1 hour 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 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 and/or irrigation land.
- "**You**" or "**your**" means the landholder.
- "**We**," "**us,**" "**our**," or "**Reclamation**" means the Bureau of Reclamation.

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

WHO MUST SUBMIT THIS FORM

You must report your landholdings on a "Report of Individual's Landholdings" (Form 7-2190) if you are an individual, an individual with dependent children, a married couple, or a married couple with dependent children, **and** you are subject to the acreage limitation provisions of prior law and your total westwide landholdings are more than 40 acres.

You may be eligible to submit an "EZ Report of Individual's Landholdings" (Form 7-2190EZ) instead of Form 7-2190 if you meet certain conditions. See the instructions to Form 7-2190EZ for a list of those conditions. Fact Sheets 1, 2, and 9 and the instructions to Form 7-2190EZ are available at your district office if you are unsure whether Form 7-2190 is the appropriate form for you to submit.

WHERE TO SUBMIT FORMS

You must submit a reporting form to **each district** in which you hold (directly or indirectly own or lease) land. You must submit the original form to one district office and may submit copies to the others if you hold land in more than one district.

WHAT LAND TO INCLUDE

You must report all of your land held westwide that is subject to the acreage limitation provisions. Please see Form 7-21INFO if you have excess land or full-cost land to identify. You 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 you hold land within 30 calendar days if your westwide landholdings change during the water year, and you must submit new reporting 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 reporting forms **prior** to receiving Reclamation irrigation water.

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

ANNUAL REPORTING

You must submit a standard reporting form each and every year prior to the delivery of Reclamation irrigation water to your land if your westwide landholdings exceed the RRA forms submittal threshold, with the following exceptions:

(1) You may submit a "Verification of Landholdings" (Form 7-21VERIFY) instead of Form 7-2190 if your westwide landholdings have not changed since the last standard reporting form you submitted;

(2) You may submit a Form 7-21VERIFY together with a new "Selection of Full-Cost Land" (Form 7-21FC) if your westwide landholdings have not changed since the last standard reporting form you submitted, and you want to reselect your full-cost land; or

(3) You do not need to submit any RRA forms if you **only** hold land indirectly through entities, trusts, or estates and neither the acres attributed to you nor the percentage of the entity, trust, or estate attributed to you has changed since you previously submitted a Form 7-2190, and all other information on your previously submitted Form 7-2190 has not changed.

IRREVOCABLE ELECTION

Please be aware, by simply submitting a "Certification of Individual's Landholdings" (Form 7-2180), 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 where the landholder holds land subject to the acreage limitation provisions.

Such actions do not apply if you and your spouse, if married, are nonresident aliens. See Form 7-21INFO for more information on how an irrevocable election impacts your westwide acreage limitation status.

Caution: Nonsubmittal of an RRA form may also result in an irrevocable election. See Form 7-21INFO for more information.

GENERAL INSTRUCTIONS

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

Landholder information

1. Enter your name.

2. (a) Enter your marital status (single, married, divorced, or widowed). (Note: This information is requested because some entitlements are based on whether you are single, married, or widowed.)

   (b) If you responded "single," "married," or "divorced" to item 2(a), skip to item 3. However, if you responded "widowed" to item 2(a), indicate whether as a surviving spouse you were left with more than 160 acres of land that is eligible to receive Reclamation irrigation water until the land is sold.

   (c) Number of acres you and your spouse held prior to the death of your spouse.

3. Enter your spouse's name if married.

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

   (b) Enter your mailing address if it is different from your residential address.

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

   (b) Enter the name of a contact person at that telephone number, if you are not the person to whom we should direct our questions.

6. (a) If you, your spouse, if you are married, or your dependents hold land in the name of an entity that is entirely owned by you, your spouse, and/or your dependents, enter that name. If you, your spouse, or your dependents own 100-percent interest in a corporation that is subject to the prior law provisions, the corporation must submit a "Report of Entity's Landholdings" (Form 7-2191); however, include in this item the name of any such corporations. Do **not** list trusts and estates of which you are a beneficiary. Instead, list such trusts and estates in item 15.

Enter the following information if you own 100-percent interest in an entity (**other than a prior law corporation**) that directly owns or leases land:

(1) Entity name.

(2) The entity's Employer Identification Number (EIN [please see item 15(c) for more information on EIN's]),

(3) The entity's type (e.g., corporation, partnership, etc.)

(4) The state or country where the entity is established, and

(5) The legal description(s) or an assessor's parcel number(s) for land that is directly owned or leased by the entity.

(6) Number of acres held by the 100-percent owned entity.

(7) Entity's acreage limitation status: subject to prior law or subject to discretionary provisions.

For purposes of determining total landholdings, if you hold 100-percent interest in an entity that directly owns or leases land, all land listed here must be listed again in items 10 and 11 for the entity's directly owned land, or items 13 and 14 for the entity's directly leased land.

(b) Enter the following if your dependents directly hold land in their own names, or if you or your spouse, if married, directly hold land in any other name. Do not list land your dependents hold indirectly through an entity or a trust. Instead, include such land in item 15.

(1) List the names of your dependents who hold land in their own names, and any other names in which you or your spouse may directly hold land (such as a maiden name, etc.). **Note**: Nondependent minor children who hold land that exceeds the RRA forms submittal threshold must submit their own RRA form(s).

(2) The legal description(s) or assessor's parcel number(s) for land held in the names of your dependents or directly held in any other name used by you or your spouse.

(3) List the number of acres held by each dependent or held in any other name used by you or your spouse.

For purposes of determining total landholdings, if you hold 100-percent interest in an entity that directly owns or leases land, all land listed here must be listed again in items 10 and 11 for the entity's directly owned land, or items 13 and 14 for the entity's directly leased land.

Note: All trusts and estates must complete a "Declaration of Trust's or Estate's Landholdings" (Form 7-21TRUST).

7. Check the box(es) to indicate if you or your spouse, if married, are U.S. citizens, resident aliens, or nonresident aliens. Please indicate your country of citizenship if you check "nonresident alien." Nonresident aliens will be required to submit proof of citizenship if they irrevocably elect to conform to the discretionary provisions.

8. Indicate your dependency status under the Internal Revenue Code. Your westwide landholdings must be included on your parents' or legal guardian's Form 7-2190 if your answer is "yes." Parents or legal guardians must submit a Form 7-2190 on behalf of their dependent(s) even if they hold no land in their own names.

Land You Directly Own

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.

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

10. This section requests information regarding land that you directly own westwide. Also include any land owned by an entity in which you own 100-percent interest. Include land leased from a public entity here, instead of including it as leased land in item 13 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 to complete items 20 through 26.

(b) Provide an accurate legal description of the land parcel or an assessor's parcel number. For each lessee, sublessee, or operator entered in item 10(d) [or for yourself if you check "self" in item 10(c)], there is space to list four 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: you (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. Skip this column and go to item 10(g) if you are the primary operator of 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 you lease land from a public entity and then sublease it to another landholder, do not list those acres in this column because they are attributed to the sublessee.

(h) Indicate if the land parcel was acquired after December 6, 1979.

11. Total column 10(g). This is the number of acres you directly own westwide. Include in this total any directly owned acres listed on continuation sheets or attachments.

Land You Directly Lease 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.

12. Enter your name.

13. This section requests information regarding land westwide that you directly lease from another party. Also include any land directly leased by an entity in which you own 100-percent interest. Do not include land leased from a public entity here; instead, include it in item 10. Include information regarding any land you 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 20 through 26.

(b) Provide an accurate legal description of the land parcel or an assessor's parcel number.

(c) Who primarily operates the land parcel: you (self) or another party (other).

(d) Natural person or entity that directly owns the land that you lease. Enter the sublessee's name as well as the landowner's name if you sublease the land <u>to</u> another landholder. If you sublease 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 you sublease to others in this column, because they are attributed to the sublessee.

14. Total column 13(g). This is the total number of acres you directly lease (and sublease) 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 directly leased land is also attributed to your indirectly owned land.

Land You Indirectly Own or Lease Through Other Entities

15. This section requests information regarding land westwide that you indirectly own or lease through entities, trusts, or estates. Do **not** include land **directly** held by any entity in which you own 100-percent interest. Instead, include that land in item 10 or item 13 as appropriate. Include land **indirectly** held by your dependents and land **indirectly** held by any entity in which you own 100-percent interest. Obtain a completed copy of any entity's "Certification of Entity's Landholdings" (Form 7-2181) or Form 7-2191, or any trust's or estate's Form 7-21TRUST that attributes land to you. By referring to the information contained on the entity's, trust's or estate's form, you can help ensure that the

information you report on this form is accurate. Enter the following for each land parcel in each district in which the entity, trust, or estate holds land attributed to you:

(a) Name of district in which the land parcel is located. Group land parcels by district to make it easier to complete items 20 through 26.

(b) Name of the entity, trust, or estate that holds land in which you own an interest or are 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 Internal Revenue Service to have an EIN.

(d) Percentage of interest you own in each entity or the percentage of land held in a trust or estate attributed to you.

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

(f) Multiply item 15(d) (in decimal form) by item 15(e). This is the number of acres that you indirectly own 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 you directly own land and lease that same land to an entity, trust, or estate in which you own an interest. Leave both sections of item 15(h) blank if you do not have this situation. By completing this item you will prevent counting the same land twice against your entitlement, once as directly owned land and again as indirectly leased land if this situation applies to you.

(1) Enter the number of acres from item 15(g) that you directly own and lease to the entity, trust, or estate.

(2) Subtract item 15(h)(1) from item 15(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 you.

If this double-counting adjustment does not meet your particular scenario, please contact your district office.

(i) Multiply item 15(d) (in decimal form) by item 15(h)(2) if you completed item 15(h). Multiply item 15(d) (in decimal form) by item 15(g) if you did not complete item 15(h). This is the number of leased acres attributed to you through the entity, trust, or estate.

(j) Indicate whether your interest in the owned land was acquired after December 6, 1979.

16. Total column 15(f). This is the total number of acres you indirectly own westwide. Include in this total any indirectly owned acres listed on continuation sheets or attachments.

17. Total column 15(i). This is the total number of acres you indirectly lease westwide. Include in this total any indirectly leased acres listed on continuation sheets or attachments.

Landholdings Summary

18. Enter your name.

19. Enter the name of each district westwide in which you hold land. Circle the district at which the original form is filed if you are a multidistrict landholder.

20. For each district, enter the total number of acres you directly own in the district. Obtain this information from item 10(g). Add the number of acres in item 20, and enter that number in the “TOTAL” column (far right column). This is the number of acres you directly own westwide and should equal item 11.

21. For each district, enter the total number of acres you indirectly own in the district. Obtain this information from item 15(f). 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 you indirectly own westwide and should equal item 16.

22. For each district, add item 20 and item 21. This is the total number of acres you own in each district. 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 you own westwide and counts against your ownership entitlement. You must submit a “Designation of Excess Land” (Form 7-21XS) if this number is more than your ownership entitlement. You do not need to submit Form 7-21XS if:

- Your totals for each district do not exceed your ownership entitlement, and
- Your land was acquired before December 6, 1979.

Your prior law ownership entitlement is based on whether the land was acquired on or before December 6, 1979. The ownership entitlement for land acquired on or before that date is applied on a district-by-district basis; and for land acquired after that date, it is applied on a westwide basis. If you own land over your ownership entitlement, you must submit Form 7-21XS.

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

- Purchase land that was designated as excess by the seller without our sales price approval;
- Involuntarily acquire excess land; or
- Involuntarily acquire eligible land and designate it as excess.

23. For each district, enter the total number of acres you directly lease in the district. Obtain this information from item 13(g). 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 you directly lease westwide and should equal item 14.

24. For each district, enter the total number of acres you indirectly lease in the district. Obtain this information from item 15(i). 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 you indirectly lease westwide and should equal item 17.

25. For each district, add item 23 and item 24. This is the total number of acres you lease in each district. 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 you lease westwide.

26. For each district, add item 22 and item 25. This is the total number of acres you hold in each district. Add the number of acres in item 26 and enter that number in the "TOTAL" column (far right column). This is the number of acres you hold westwide and counts against your nonfull-cost entitlement. You must submit a Form 7-21FC if this number is more than your nonfull-cost entitlement AND you directly or indirectly lease land. The only exception is for land you bought before December 6, 1979. Basically, if your owned land is eligible to receive Reclamation irrigation water, it may do so at the nonfull-cost rate if you are the operator. However, the December 6, 1979, date has no applicability to leased land and the rate to be charged for water deliveries to it.

Basis for Eligibility for Prior Law Provision Entitlements

27. Check the box next to any statement that applies to you. You may check more than one box. Please contact your district office if you do not know which statement applies to you.

Signatures

28. Read the attestation statements carefully and sign and date the form in ink. The statements concerning the reporting of changes in information, written leases, the terms of such leases, and holdings of your spouse, if married, and dependents are requirements of Federal reclamation law. Both you and your spouse, if married, must sign the form. This requirement applies even if the land is not jointly held. However, you may use a written signature authorization to permit one spouse to sign for the couple and a copy must be submitted to each district you submit RRA forms. The district office must keep any such spousal signature authorizations on file.