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MEMORANDUM

To: All Irrigation Districts Subject to the Acreage Limitation Provisions of Reclamation Law

From: ^{For} J. Austin Burke
Director, Program Analysis Office

Wayne O. DeBon

Subject: Guidelines for Retention of Reclamation Reform Act of 1982 Certification and Reporting Forms

In an October 8, 1992, letter, Reclamation provided districts with guidelines regarding the retention requirements for landholder Reclamation Reform Act of 1982 (RRA) certification and reporting forms. One of the changes included in the Acreage Limitation Rules and Regulations that were published on December 18, 1996, is that districts will be required to retain superseded landholder RRA certification and reporting forms for 6 years rather than 3 years. The attached document provides revised guidelines for implementing the new retention provision, which becomes effective on January 1, 1998.

The 6-year retention requirement will apply to all certification and reporting forms districts have on file as of January 1, 1998, as well as to forms submitted after that date. Districts may minimize the number of forms that will be subject to the 6-year retention period by discarding prior to January 1, 1998, those forms that meet the current 3-year retention requirements.

If you have additional questions about the retention requirements for RRA forms, please contact your local Reclamation office.

Attachments

GUIDELINES FOR RETENTION OF RRA CERTIFICATION AND REPORTING FORMS

The guidelines for implementing the revised retention requirements for landholder Reclamation Reform Act of 1982 (RRA) certification and reporting forms (forms) are provided in the questions and answers below. The guidelines also include the following attachments:

Attachment 1 - List of Standard and Other RRA Forms

Attachment 2 - Forms That Supersede Previously Filed Forms

Attachment 3 - Flowchart of Process for Making RRA Form Retention Determinations

Attachment 4 - RRA Form Retention Examples

The last page of the guidelines is an index that may be helpful in locating specific topics relating to the retention requirements.

QUESTIONS/ANSWERS

QUESTION 1: What are the revised form retention requirements?

ANSWER: Section 426.19(e) of the revised Acreage Limitation Rules and Regulations, which become effective on January 1, 1998, provides as follows:

"A district . . . must: . . . file and retain landholder certification and reporting forms. Districts must retain superseded landholder certification and reporting forms for 6 years; thereafter, districts may destroy such superseded forms, except: (1) Districts must keep on file the last fully completed standard certification or reporting form, in addition to the current verification form; or (2) If Reclamation specifically requests a district to retain superseded forms beyond 6 years."

QUESTION 2: How does this provision differ from the current RRA form retention requirements?

ANSWER: The main differences are: (1) The retention period for superseded forms has been increased from 3 to 6 years, (2) Districts must retain superseded forms for longer than 6 years if Reclamation requests them to do so, and (3) The term "standard form" is used to describe the certification and reporting forms on which landholders provide complete information about the owned and leased nonexempt land in their landholdings.

QUESTION 3: Which forms are "standard forms"?

ANSWER: Generally, standard forms are the same forms that in the past were commonly referred to as "basic," "base," or "long" forms. The standard forms, as well as those that are not standard forms, are identified in Attachment 1.

QUESTION 4: Does the 6-year retention provision apply only to those forms submitted AFTER January 1, 1998, or also to all the forms districts have on file as of January 1, 1998?

ANSWER: The 6-year retention requirement applies to all forms districts have on file as of January 1, 1998, as well as to forms submitted after that date. Districts may minimize the number of forms that will be subject to the 6-year retention period by reviewing their files prior to January 1, 1998, and discarding those forms that meet the current 3-year retention requirements. Districts may contact their local Reclamation office if they are unsure whether a form may be discarded based on the 3-year retention requirements. If districts do not review their files prior to January 1, 1998, any forms on file as of that date and any subsequent form submittals are subject to the 6-year retention period.

QUESTION 5: May districts discard landholder forms after they have been on file for 6 years?

ANSWER: Districts may not automatically discard forms after 6 years. Except as otherwise provided in these guidelines, two basic requirements must be met before a form may be discarded. First, the form must have been superseded. Second, it must have been in the district's file for the required retention period, which generally is 6 years. Districts may retain superseded forms even after the retention period has expired; however, in no case are they to be discarded prior to expiration of that date.

QUESTION 6: Can a form be considered superseded as soon as a landholder submits another form?

ANSWER: Not necessarily. Each form must be viewed on a case-by-case basis. Generally, a form is considered superseded when it is replaced by another form that provides at least the same information as does the form in question. For example, a standard form would be considered superseded when another standard form is filed; however, a standard form would not be considered superseded by the subsequent submittal of a verification form.

QUESTION 7: Which forms can supersede other forms?

ANSWER: Attachment 2 shows the different types of forms and the form(s) that can supersede each.

QUESTION 8: How do the retention requirements apply to "Designation of Excess Land" (excess land) forms?

ANSWER: As with other forms, excess land forms must be superseded and retained for 6 years before they can be discarded. An excess land form is considered superseded when (1) another excess land form is submitted (applies when the landowner makes a redesignation) or (2) the status of the land changes from excess to nonexcess (applies in cases where all the land identified on the excess land form in question has been sold to an eligible buyer in accordance with the sales

price approval requirements.). Excess land forms are basically “extensions” of standard forms. Therefore, the standard form submitted along with an excess land form also must be retained until the retention period has expired for the excess land form.

QUESTION 9: How is the 6-year retention period to be counted?

ANSWER: Retention periods are to be viewed in terms of water years, not calendar years. In determining whether a superseded form has been retained for the required number of water years, the water year for which the form was submitted is to be included. For example, if a superseded form was submitted in the 1996 water year, then 1996 counts as one of the years in the retention period (see examples 1, 2, 3, 5, and 6 in Attachment 4).

QUESTION 10: Are there any superseded forms that must be retained longer than 6 years?

ANSWER: Yes. Districts must retain superseded forms beyond 6 years in the two types of situations explained below.

(1) Retention Period Has Not Expired for a Verification Form. If the retention period has not yet expired for a verification form and the form in question has been identified on one of these forms, the form in question must also be retained until the retention period expires for the verification form. The superseded forms that will most frequently be required to be retained longer than 6 years because of this type of situation are the standard forms. However, in certain cases, landholders are now able to verify excess land forms and "Selection of Full-Cost Land" (full-cost) forms on verification forms. Therefore, such superseded forms also may need to be retained longer than 6 years (see examples 2 and 6 in Attachment 4.) *Note:* The leasing change form was discontinued in 1992; however, some districts may still have some of these forms on file. As with verification forms, any forms identified on leasing change forms cannot be discarded until the retention period has also expired for the leasing change form.

(2) Reclamation Specifically Requests a Longer Retention Period. Districts are also required to retain superseded forms longer than 6 years if Reclamation specifically requests them to do so.

QUESTION 11: When does the 6-year retention period begin for forms that were filed “after-the-fact?” For example, during a May 1997 water district review Reclamation found that a district did not have a form on file for Landholder A for the 1995 water year. Landholder A submitted his “past due” 1995 form in July 1997. Does the 6-year retention period begin with the year the forms were due (1995) or with the year the forms were submitted (1997)?

ANSWER: When forms are submitted “after the fact,” the 6-year retention period begins with the year the forms were due. Therefore, in the subject case, the retention period begins in 1995.

QUESTION 12: How are the retention requirements to be applied to Continuation Sheets (Form Numbers 7-21CONT-O, 7-21CONT-L, and 7-21CONT-I)?

ANSWER: Continuation Sheets are considered attachments to standard forms. The retention period applicable to the standard form to which a Continuation Sheet is attached also applies to the Continuation Sheet.

QUESTION 13: How are the form retention requirements to be applied in situations where RRA forms were not submitted for one or more years because the landholder in question did not receive Reclamation irrigation water in those years?

ANSWER: The retention requirements apply to such cases in basically the same way they do to situations where a landholder receives Reclamation irrigation on a yearly basis rather than intermittently. That is, the form in question must be superseded and have been retained for the required retention period before it can be discarded (see example 3 in Attachment 4).

In situations where a landholder has not received Reclamation irrigation water for 6 consecutive years, districts may discard all forms previously submitted by the landholder (see example 4 in Attachment 4). However, excess land forms and the standard forms they accompany must be retained as set forth in the response to question 8.

When some landholders within a district receive Reclamation irrigation water on an intermittent rather than a continuous basis, districts may find it beneficial to include in such landholders' files a note stating something to the effect that, "A certification/reporting form is not on file for Landholder A in the XXXX water year because the landholder did not receive Reclamation irrigation water in that year." However, this technique would not be practical if none of the landholders in a district receive Reclamation irrigation water in a particular water year.

QUESTION 14: How does the new RRA forms submittal threshold impact the form retention requirements?

ANSWER: A landholder's RRA form submittal threshold may change from year-to-year because a prior law recipient may become a qualified recipient, a qualified recipient may become a limited recipient (or vice versa), or a district's status may change from Category 1 to Category 2 (or vice versa). Consequently, some landholders may be required to submit forms some years, but not others. The retention requirements apply to such cases in basically the same way they do for landholders whose form submittal threshold remains constant. That is, the form in question must be superseded and have been retained for the required retention period before it can be discarded (see example 3 in Attachment 4).

In situations where a landholder does not exceed the applicable form submittal threshold for 6 consecutive years, districts may discard all forms previously submitted by the landholder (see example 4 in Attachment 4). However, excess land forms and the standard forms they accompany must be retained as set forth in the response to question 8.

When a landholder does not exceed the applicable form threshold on a regular basis, districts may find it beneficial to include in the landholder's file a document stating something to the effect that, "Landholder A was exempt from the RRA forms requirements in the XXXX water year because the applicable form submittal threshold was not exceeded."

QUESTION 15: How do the retention requirements apply to forms submitted by a landholder that was not required to do so because, for example, the landholder did not receive Reclamation irrigation water during the year(s) in question?

ANSWER: Generally, districts may discard such "extra forms" at any time because the landholders are not subject to the form requirements during the year(s) in question. However, if such forms are excess land forms, they and the standard forms they accompany are to be retained as set forth in the response to question 8.

QUESTION 16: May districts discard forms submitted by landholders that have since died or divested themselves of all land in their landholdings?

ANSWER: Districts may not automatically discard forms when instances of death or divestiture occur. If forms from such landholders were superseded prior to the date of death or divestiture, they are to be retained in the same manner as any other landholder's forms. Forms that were not superseded prior to the death or divestiture are to be retained 6 complete water years after the death or divestiture. However, excess land forms and the standard forms they accompany must be retained as set forth in the response to question 8.

QUESTION 17: How do the form retention requirements apply to districts that become exempt from the acreage limitation provisions of reclamation law after January 1, 1998?

ANSWER: Once a district has been officially exempted from the acreage limitation provisions, it may discard all landholder forms upon receipt of Reclamation's written permission to do so. Exempt districts may not discard the forms prior to receiving this written consent.

QUESTION 18: Are there any special disposal requirements that apply when the retention period for certification and reporting forms has expired?

ANSWER: Districts must dispose of certification and reporting forms in accordance with the disposal requirements of the Privacy Act because these records are covered by the Privacy Act. Such records must be burned, shredded, or pulped when they are discarded. In addition to the certification and reporting forms, these disposal requirements apply to any other documents in a landholders' file that are subject to the Privacy Act. If there is any question as to whether a document is subject to the Privacy Act, it is to be disposed by the above method.

ATTACHMENT 1 - LIST OF STANDARD AND OTHER RRA FORMS

TABLE 1 - STANDARD FORMS		
Revised Number	Name	Former Number
7-2180	Certification of Individual's Landholdings (Discretionary Provisions)	7-2180
7-2180EZ	"EZ" Certification of Individual's Landholdings (Discretionary Provisions)	7-2180EZ
7-2181	Certification of Entity's Landholdings (Discretionary Provisions)	7-2181
7-2184	Certification of Religious or Charitable Organization's Landholdings (Discretionary Provisions)	7-2184
7-2190	Report of Individual's Landholdings (Prior Law Provisions)	7-2190
7-2190EZ	"EZ" Report of Individual's Landholdings (Prior Law Provisions)	7-2190EZ
7-2191	Report of Entity's Landholdings (Prior Law Provisions)	7-2191
7-2194	Report of Religious or Charitable Organization's Landholdings (Prior Law Provisions)	7-2194
7-21PE	Declaration of Public Entity's Landholdings	7-2183 and 7-2193
7-21TRUST	Declaration of Trust's or Estate's Landholdings	N/A - Formerly, trusts/estates reported their holdings on a 7-2181 or 7-2191.

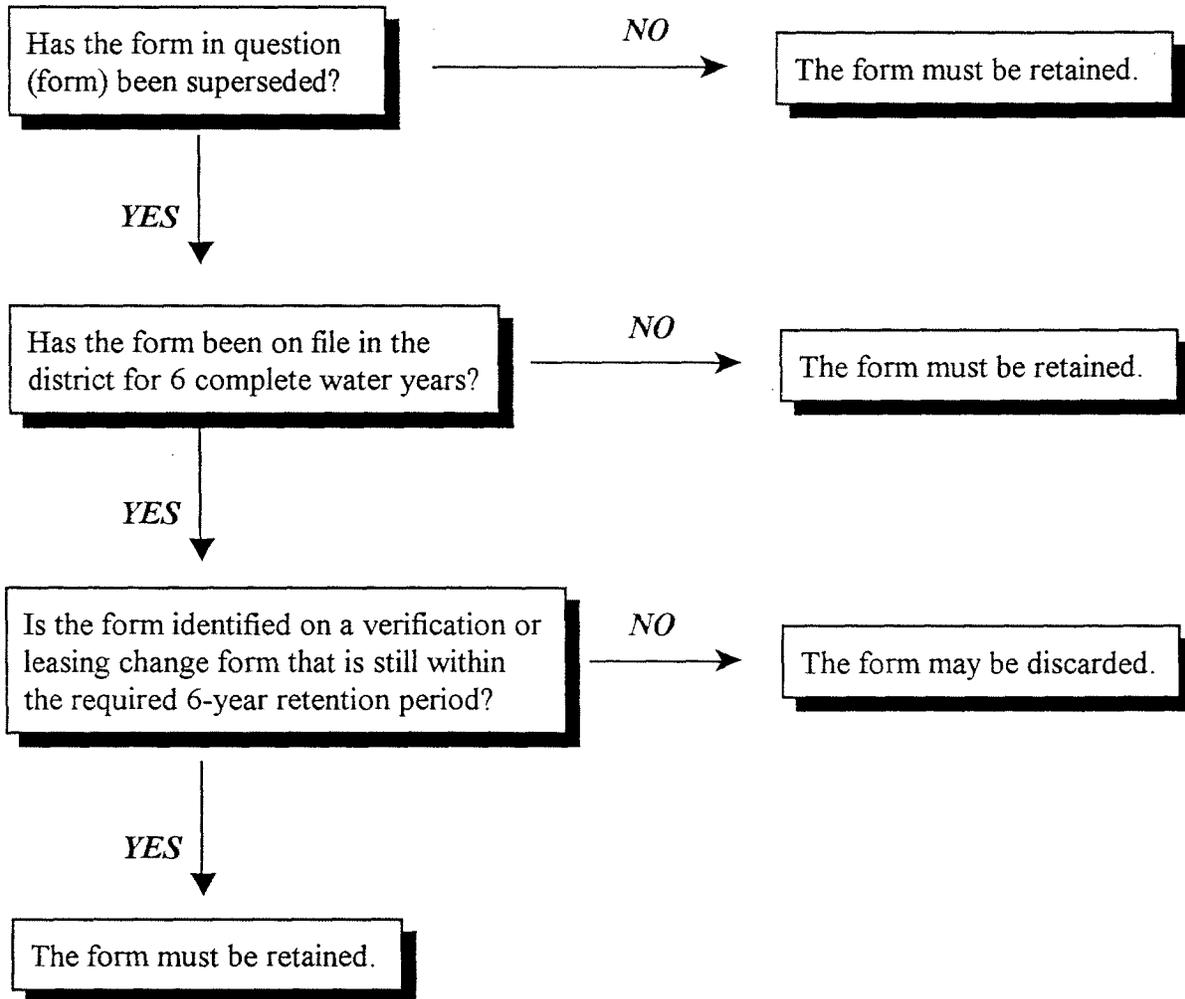
TABLE 2 - FORMS THAT ARE NOT STANDARD FORMS		
Revised Number	Name	Former Number
7-21XS	Designation of Excess Land	7-2188 and 7-2198
7-21FC	Selection of Full-Cost Land	7-2189 and 7-2199
7-21VERIFY	Verification of Landholdings	7-2187 and 7-2197
7-21CONT-O	Continuation Sheet for Directly Owned Landholdings	N/A
7-21CONT-L	Continuation Sheet for Directly Leased Landholdings	N/A
7-21CONT-I	Continuation Sheet for Indirectly Held Landholdings	N/A
N/A - Form was discontinued in 1992; however, some districts may still have such forms on file.	Leasing Change Form	7-2185 and 7-2195

ATTACHMENT 2 - FORMS THAT SUPERSEDE PREVIOUSLY FILED FORMS

Form	Revised Form Number	Former Form Number	Form That Can Supersede Form in Column 1
Standard	7-2180 7-2180EZ 7-2181 7-2184 7-2190 7-2190EZ 7-2191 7-2194 7-21PE 7-21TRUST	7-2180 7-2180EZ 7-2181 7-2184 7-2190 7-2190EZ 7-2191 7-2194 7-2183, 7-2193 N/A - Formerly, trusts/estates reported their holdings on a 7-2181 or 7-2191.	Another standard form.
Verification of Landholdings	7-21VERIFY	7-2187 and 7-2197	Standard form or another verification form.
Designation of Excess Land (excess land)	7-21XS	7-2188 and 7-2198	(1) Another excess land form. (Applies when the landowner that submitted the form in question has made a redesignation in compliance with section 426.12 of the Acreage Limitation Rules and Regulations.) (2) Status of the land changes from excess to nonexcess. (Applies in cases where all the land identified on the excess land form in question has been sold to an eligible buyer in accordance with the sales price approval requirements.)
Selection of Full-Cost Land (full-cost)	7-21FC	7-2189 and 7-2199	Another full-cost form or a standard form showing the landholdings to be within the landholder's nonfull-cost entitlement.
Leasing Change	N/A - Form was discontinued in 1992; however, some districts may still have such forms on file.	7-2185 and 7-2195	A standard form or another leasing change form.

ATTACHMENT 3 - FLOWCHART OF PROCESS FOR MAKING RRA FORM RETENTION DETERMINATIONS

The following flowchart depicts the general process for determining whether an RRA form must be retained or may be discarded. Refer to the "Questions/Answers" section of the "Guidelines for Retention of RRA Certification and Reporting Forms" if the forms in question are for landholders who 1) have since died or divested themselves of all land in their holding or 2) are in districts that have since been exempted from the acreage limitation provisions.



ATTACHMENT 4 - RRA FORM RETENTION EXAMPLES

Example 1 - To illustrate that (1) a standard form is superseded when it is replaced by another standard form and (2) district reviews of landholder files prior to January 1, 1998, can affect the number of forms that must be retained.

		Retention Determination	
Years for Which Forms Are on File	Type of Form On File	If District Does <i>NOT</i> Review Files Prior to January 1, 1998	If District Reviews Files Prior to January 1, 1998
1998	Standard form	Form has not been superseded. It must be retained.	Form has not been superseded. It must be retained.
1997	Standard form	Superseded by the 1998 form. Form must be retained through the 2002 water year.	Superseded by the 1998 form. Form must be retained through the 2002 water year.
1996	Standard form	Superseded by the 1997 form. Form must be retained through the 2001 water year.	Superseded by the 1997 form. This is the first form to which the 6-year retention period applies. Form must be retained through the 2001 water year.
1995	Standard form	Superseded by the 1996 form. Form must be retained through the 2000 water year.	Superseded by the 1996 form. Retention period expires after the 1997 water year. Form may be discarded at that time.
1994	Standard form	Superseded by the 1995 form. Form must be retained through the 1999 water year.	Superseded by the 1995 form. Retention period expired after the 1996 water year. Form may be discarded.
1993	Standard form	Superseded by the 1994 form. Form must be retained through 1998 water year.	Superseded by the 1994 form. Retention period expired after the 1995 water year. Form may be discarded.
1992	Standard form	Superseded by the 1993 form. Retention period expires after the 1997 water year. Form may be discarded at that time.	Superseded by the 1993 form. Retention period expired after the 1994 water year. Form may be discarded.
1991	Standard form	Superseded by the 1992 form. Retention period expired after the 1996 water year. Form may be discarded.	Superseded by the 1992 form. Retention period expired after the 1993 water year. Form may be discarded.
1990	Standard form	Superseded by the 1991 form. Retention period expired after the 1995 water year. Form may be discarded.	Superseded by the 1991 form. Retention period expired after the 1992 water year. Form may be discarded.
1989	Standard form	Superseded by the 1990 form. Retention period expired after the 1994 water year. Form may be discarded.	Superseded by the 1990 form. Retention period expired after the 1991 water year. Form may be discarded.

ATTACHMENT 4 - RRA FORM RETENTION EXAMPLES

Example 2 - To illustrate that (1) a standard form is not superseded by the subsequent submittal of a verification form and (2) a superseded standard form must be retained until the retention period has expired for any verification form on which that standard form is identified. *Note: The district in question reviews their landholder files prior to January 1, 1998.*

Years for Which Forms Are on File	Type of Form On File	Retention Determination (District reviews files prior to January 1, 1998)
1998	Standard form	Form has not been superseded. It must be retained.
1997	Verification form	Superseded by the 1998 form. Form must be retained through the 2002 water year.
1996	Verification form	Superseded by the 1997 form. The 6-year retention period applies to this form. Form must be retained through 2001.
1995	Verification form	Superseded by the 1996 form. Retention period expires after the 1997 water year. Form may be discarded at that time.
1994	Verification form	Superseded by the 1995 form. Retention period expired after the 1996 water year. Form may be discarded.
1993	Verification form	Superseded by the 1994 form. Retention period expired after the 1995 water year. Form may be discarded.
1992	Standard form	Superseded by the 1998 form. Form must be retained through the 2002 water year because the 1997 verification form, which validates information on this form, must be retained for 6 years, or through 2002.
1991	Standard form	Superseded by the 1992 form. Retention period expired after the 1993 water year. Form may be discarded.
1990	Verification form	Superseded by the 1991 form. Retention period expired after the 1992 water year. Form may be discarded.
1989	Standard form	Superseded by the 1991 form. Retention period expired after the 1992 water year because the 1990 verification form, which validates information on this form, had to be retained through 1992. Form may be discarded.

ATTACHMENT 4 - RRA FORM RETENTION EXAMPLES

Example 3 - To illustrate the form retention requirements in a situation where a landholder is not required to submit an RRA form for several years because the landholder either did not receive Reclamation irrigation water or did not exceed the applicable form threshold. *Note: The district in question reviews their landholder files prior to January 1, 1998.*

Years for Which Forms Are on File	Type of Form on File	Retention Determination (District reviews files prior to January 1, 1998)
1998	Verification form	Form has not been superseded. It must be retained.
1997	Standard form	Form has not been superseded. It must be retained.
1996	No form - no water delivered or form threshold not exceeded.	District may want to insert a sheet into landholder's file explaining why the landholder does not have a form on file for this water year.
1995	No form - no water delivered or form threshold not exceeded.	District may want to insert a sheet into landholder's file explaining why the landholder does not have a form on file for this water year.
1994	Standard form	Superseded by the 1997 form. By the time the form was superseded, it had already been retained for more than 3 years. Form may be discarded.
1993	Standard form	Superseded by the 1994 form. Retention period expired after the 1995 water year. Form may be discarded.

ATTACHMENT 4 - RRA FORM RETENTION EXAMPLES

Example 4 - To illustrate the form retention requirements in a situation where a landholder does not submit an RRA form for 6 consecutive years because the landholder either did not receive Reclamation irrigation water or did not exceed the applicable form threshold. *Notes: The landholder does not hold any excess land. The district in question reviews their landholder files prior to January 1, 1998.*

Years for Which Forms Are on File	Type of Form on File	Retention Determination (District reviews files prior to January 1, 1998)
1997	No form - no water delivered or form threshold not exceeded.	N/A
1996	No form - no water delivered or form threshold not exceeded.	N/A
1995	No form - no water delivered or form threshold not exceeded.	N/A
1994	No form - no water delivered or form threshold not exceeded.	N/A
1993	No form - no water delivered or form threshold not exceeded.	N/A
1992	No form - no water delivered or form threshold not exceeded.	N/A
1991	Standard form	Form has not been superseded. Ordinarily, this form would need to be retained. However, in this case, the landholder was not required to submit a form for 6 consecutive years after this form was submitted because no Reclamation irrigation water was delivered or the form threshold was not exceeded. Therefore, when the district reviews this file in 1997, this 1991 form may be discarded.

ATTACHMENT 4 - RRA FORM RETENTION EXAMPLES

Example 5 - To illustrate the form retention requirements for forms submitted by a partnership and its partners. Each of the partners holds land only indirectly. *Note: The district in question reviews their landholder files prior to January 1, 1998.*

Years for Which Forms Are on File	Type of Form on File for Partnership	Type of Form on File for Each Partner (Partners hold land only indirectly)	Retention Determination (District reviews files prior to January 1, 1998)
1999	Verification form	N/A (no landholding changes)	The Partnership's verification form has not been superseded. It must be retained.
1998	Verification form	N/A (no landholding changes)	The Partnership's verification form was superseded by the 1999 form. The form must be retained through the 2003 water year.
1997	Verification form	N/A (no landholding changes)	The Partnership's verification form was superseded by the 1998 form. The form must be retained through the 2002 water year.
1996	Verification form	N/A (no landholding changes)	The Partnership's verification form was superseded by the 1997 form. This is the first form to which the 6-year retention period applies. The form must be retained through the 2001 water year.
1995	Verification form	N/A (no landholding changes)	The Partnership's verification form was superseded by the 1996 form. The retention period expires after the 1997 water year. Form may be discarded at that time.
1994	Verification form	N/A (no landholding changes)	The Partnership's verification form was superseded by the 1995 form. The retention period expired after the 1996 water year. Form may be discarded.
1993	Verification form	N/A (no landholding changes)	The Partnership's verification form was superseded by the 1994 form. The retention period expired after the 1995 water year. Form may be discarded.
1992	Standard form	Standard form	Neither the Partnership's nor any of the partners' forms for this year have been superseded. Both standard forms must be retained.

ATTACHMENT 4 - RRA FORM RETENTION EXAMPLES

Example 6 - To illustrate the form retention requirements for "Designation of Excess Land" (excess land) forms and "Selection of Full-Cost" (full-cost) forms. Note: Whether the district reviews its files prior to January 1, 1998, is irrelevant in this example because the first landholder form on file is for the 1997 water year. Thus, the 6-year retention period applies to all forms in the file.

Years for Which Forms Are on File	Type of Form on File	Retention Determination
2003	Verification form	Form has not been superseded. It must be retained.
2002	Verification form	Superseded by the 2003 form. Form must be retained through the 2007 water year.
2001	Standard form (shows that landholder has disposed of excess land)	Form has not been superseded. It must be retained.
2000	Excess land form (redesignation made with Reclamation's approval)	The 2001 form shows that the landholder disposed of the excess land. This excess land form was considered superseded when the land was sold because at that time the status of the land changed from excess to nonexcess; that is, it was sold to an eligible buyer at an approved price. Form must be retained through the 2005 water year.
2000	Standard form	Superseded by the 2001 standard form. Form must be retained through the 2005 water year.
1999	Verification form - (verifies both 1998 forms)	Superseded by the 2000 standard form. Form must be retained through the 2004 water year
1998	Excess land form	Superseded by the 2000 excess land form. Form must be retained through the 2004 water year because the 1999 verification form, which validates information on this form, must be retained through 2004.
1998	Standard form - (shows that the landholder no longer exceeds the applicable nonfull-cost entitlement)	Superseded by the 2000 standard form. Form must be retained through the 2004 water year because the 1999 verification form, which validates information on this form, must be retained through 2004.
1997	Full-cost form	Superseded by the 1998 standard form, which shows that the landholder no longer exceeds the applicable nonfull-cost entitlement. Form must be retained through the 2002 water year.
1997	Standard form	Superseded by the 1998 standard form. Form must be retained through the 2002 water year.

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