

FORM 7-2181 2026

CERTIFICATION OF ENTITY'S LANDHOLDINGS (Discretionary Provisions)

BUREAU OF RECLAMATION

Districts must complete the "District Name" and "Date Received" boxes.

District Name:

DATE RECEIVED:

Do not use this form after December 31, 2026. It is important that you read the separate instructions that accompany this form before completing it. If you did not receive these instructions, please contact your district office. Type or print in ink. Date and initial crossouts and corrections. Visit www.usbr.gov/rra for more information.

LANDHOLDER INFORMATION

1. Entity name:

2(a). Entity type (check one): ☐ Corporation ☐ Partnership ☐ Joint tenancy or tenancy-in-common ☐ Other: _____

2(b). If your entity is a religious or charitable organization that does not meet the RRA section 219 criteria, proceed to item 3(a).

If you checked "Other" in item 2(a), how is your entity taxed by the Internal Revenue Service (check one box): ☐ As a corporation ☐ As a partnership

3(a). Entity's street address or rural route number, city, state, and zip code:

3(b). Mailing address if different from street address:

4(a). Telephone number where questions can be directed: ()

4(b). Contact person:

5. Name of state(s) or country(ies) where entity is established or registered (if applicable):

6. Employer Identification Number (EIN):

7. Subsidiaries that are wholly owned by your entity that hold irrigable and/or irrigation land. For additional space, use attachments. For purposes of determining total landholdings, land listed here must be listed again in the appropriate section of this form. **Note:** You must describe and submit your organizational structure with this form.

(a) Subsidiary	(b) State(s) or Country(ies) Where Subsidiary is Established	(c) Legal Description of Land Parcel(s) or Assessor's Parcel Number(s)	(d) Number of Acres
Name: EIN:			
Name: EIN:			

8. Is your entity owned (directly or indirectly) by, or does it benefit, 26 or more natural persons?

☐ YES ☐ NO

IF THE ANSWER TO ITEM 8 IS "NO," SKIP ITEM 9 AND PROCEED TO ITEM 10.

9. Did your entity receive Reclamation irrigation water on or before October 1, 1981?

☐ YES ☐ NO

If "YES," in what district?

10. If the answer to item 8 is "YES," proceed to item 10(a). If the answer to item 8 is "NO," skip item 10(a) and proceed to item 10(b).

(a) If the answer to item 8 is "YES," are any of your entity's part owners attributed with more than 40 acres through interest in your entity? ☐ YES ☐ NO

Proceed to item 10(b).

(b). If the answer to item 8 is "NO," list all of your entity's part owners regardless of how many acres each part owner holds through interest in your entity. If the answers to items 8 and 10(a) are "YES," list the part owners whose interest in your entity results in an attribution of more than 40 acres. If the answer to item 10(a) is "NO," insert a statement below that all part owners have an attribution of 40 acres or less. For additional space, use attachments.

(1) Part Owner	(2) EIN	(3) Status		(4) Percentage of Interest Owned
		Prior Law	Discretionary	

11. ENTITY'S NAME:

12. LAND YOUR ENTITY DIRECTLY OWNS

List all irrigable and/or irrigation land parcels westwide that are 100-percent owned by your entity. Include land directly owned by your entity's wholly owned subsidiaries. Include land your entity leases from a public entity here instead of including it under item15. Identify such land as leased from a public entity and include the name of that public entity after the legal description of the land. For additional space, use Form 7-21CONT-O or your own similar continuation sheet.

(a) District Name	(b) Legal Description of Land Parcel(s) or Assessor's Parcel Number(s) (There is space to list four different parcels [one parcel per line] if they all are operated by the same natural person or entity in the same district.)	(c) Operated by: (check one)				Lease Information		(g) Number of Acres
		Self	Lessee/ Sublessee	Other	(d) Identification of the Lessee, Sublessee, or Other Operator	(e) Starting Date (m/d/yr)	(f) Ending Date (m/d/yr)	
					Name:	/ /	/ /	
					Address:	/ /	/ /	
						/ /	/ /	
					Telephone:	/ /	/ /	
					Name:	/ /	/ /	
					Address:	/ /	/ /	
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					Name:	/ /	/ /	
					Address:	/ /	/ /	
						/ /	/ /	
					Telephone:	/ /	/ /	

13. TOTAL NUMBER OF ACRES YOUR ENTITY DIRECTLY OWNS

14. ENTITY'S NAME:

15. LAND YOUR ENTITY DIRECTLY LEASES FROM ANOTHER PARTY

List all irrigable and/or irrigation land parcels westwide that your entity leases from another party. Include land directly leased by your entity's wholly owned subsidiaries. Do not include land your entity leases from a public entity here. Such land is to be included under item 12. Include the sublessor's name and the landowner's name in column (d) if your entity subleases from a sublessor. Include the farm operator's name in column (d) if the land is operated by a farm operator. You must complete all columns except column (g) if your entity subleases land parcels to others and provide the sublessee's name and the landowner's name in column (d). For additional space, use Form 7-21CONT-L or your own similar continuation sheet.

(a) District Name	(b) Legal Description of Land Parcel(s) or Assessor's Parcel Number(s)	(c) Operated by: (check one)		(d) Landowner's Name (If the land has been subleased or is operated by a farm operator, see the above instructions for other needed names.)	Lease Information		(g) Number of Acres
		Self	Other		(e) Starting Date (m/d/yr)	(f) Ending Date (m/d/yr)	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	

16. TOTAL NUMBER OF ACRES YOUR ENTITY DIRECTLY LEASES

17. LAND YOUR ENTITY INDIRECTLY OWNS OR LEASES THROUGH OTHER ENTITIES

List all entities that hold irrigable and/or irrigation land in which your entity owns a part (less than 100-percent) interest, and all trusts and estates in which your entity owns up to and including 100-percent interest. Do **not** include land **directly** held by your entity's wholly owned subsidiaries. Instead, include that land in item 12 or item 15 as appropriate. Include land **indirectly** held by your entity's wholly owned subsidiaries. You will have to enter an entity's name on more than one line if it holds irrigable and/or irrigation land in more than one district. Obtain a copy of the other entity's completed Form 7-2181 or Form 7-2191, or a copy of the trust's or estate's completed Form 7-21TRUST to ensure the accuracy of the information you provide. For additional space, use Form 7-21CONT-I or your own similar continuation sheet.

(a) District Name	(b) Name of Other Entity	(c) Other Entity Employer Identification Number	(d) Percentage of Interest Your Entity Owns in Each Other Entity	(e) Number of Acres Owned by the Other Entity in Each District	(f) Owned Acreage Attributable to Your Entity's Interest in the Other Entity (d X e)	(g) Number of Acres Leased by the Other Entity in Each District	(h) Double-Counting Adjustments		(i) Leased Acreage Attributable to Your Entity's Interest in the Other Entity
							(1) Owned Acres in (g)	(2) Adjusted Acres [g minus h(1)]	

18. TOTAL NUMBER OF ACRES YOUR ENTITY INDIRECTLY OWNS

19. TOTAL NUMBER OF ACRES YOUR ENTITY INDIRECTLY LEASES

20. ENTITY'S NAME:

LANDHOLDINGS SUMMARY

Circle the district at which the original form is filed if your entity is a multidistrict landholder.

21. DISTRICT NAME(S):										TOTAL
22. Total directly owned acres:										
23. Total indirectly owned acres:										
24. Total owned acres (item 22 plus item 23):										*
25. Total directly leased acres:										
26. Total indirectly leased acres:										
27. Total leased acres (item 25 plus item 26):										
28. Total owned and leased acres (item 24 plus item 27):										**

* NOTE: You need to complete Form 7-21XS for your entity if this total exceeds your entity's ownership entitlement. If some of this land was designated as excess by the seller and your entity purchased it without sales price approval by Reclamation, you must designate that land as excess on Form 7-21XS, even if your entity does not exceed its ownership entitlement. Your entity must complete a Form 7-21XS if your entity owns any land designated as excess for any reason (for example, your entity designated involuntarily acquired land as excess).

** NOTE: **For qualified recipients** – You need to complete Form 7-21FC for your entity if this total exceeds your entity's nonfull-cost entitlement AND your entity directly or indirectly leases land. **For limited recipients** - You need to complete Form 7-21FC for your entity if this total exceeds your entity's nonfull-cost entitlement.

29. Acreage limitation status – Please check one of the following boxes and provide the requested information for that box:

- ☐ Your entity holds or held land directly in a district after that district conformed to the discretionary provisions. Name of district that conformed: _____
(Not applicable to foreign entities.)
- ☐ Your entity submitted an irrevocable election to conform to the discretionary provisions. List one district where that irrevocable election was filed: _____
- ☐ Your entity only indirectly holds or held land in a district after that district conformed to the discretionary provisions and your entity currently submits or has submitted a "Certification of Entity's Landholdings" (Form 7-2181) to that district. Name of district: _____
(Not applicable to foreign entities.)
- ☐ Other, please describe: _____

30.

SIGNATURE(S)

All partners, joint tenants, or co-tenants must sign this form unless they have provided a written signature authorization allowing one natural person to sign for your entity.

Attention: This certificate must be signed and dated. Read the following paragraphs before signing.

Under the provisions of 18 U.S.C. 1001, it is a crime punishable by 5 years imprisonment or a fine of up to \$10,000, or both, for any person to knowingly and willfully submit or cause to be submitted to any agency of the United States any false or fraudulent statement(s) as to any matter within the agency's jurisdiction. False statements by the landowner or lessee will also result in loss of eligibility. Eligibility can only be regained upon the approval of the Commissioner.

I (we) attest that the information provided herein is true, accurate, and complete to the best of my (our) knowledge and agree that **any change** in the landholdings information contained in this certification will be provided verbally to all districts named **within 30 calendar days** of such change, and that **new forms** will be submitted **within 60 calendar days** of such change. I (we) further attest that any leases of land receiving irrigation water to which my (our) entity is a party are in writing and have terms that do not exceed 10 years, except perennial crops leases which cannot exceed 25 years and must have written approval from the Bureau of Reclamation. I (we) also attest that, in my (our) best judgment, the rent paid on any land leased by or from my (our) entity that is receiving irrigation water reflects the reasonable value of the irrigation water to the productivity of the land.

This certification is required by Public Law 97-293. Failure to certify can result in prosecution and/or loss of water deliveries from Federal reclamation projects. Information obtained in this certification is protected by the Privacy Act of 1974, system of records notice INTERIOR/WBR-31, and will be used to administer the acreage limitation provisions of Federal reclamation law. The Secretary of the Interior or the district may require additional information in order to administer these laws. The Secretary may also require a copy of your lease(s).

Signature of Officer or Authorized Agent

Date

Office Held

Other Required Signature

Date

Other Required Signature

Date

Other Required Signature

Date

PLEASE RETURN THIS FORM TO THE APPROPRIATE DISTRICT OFFICE(S).