

FORM 7-2190EZ 2026 Instructions

INSTRUCTIONS FOR “EZ” REPORT OF INDIVIDUAL’S LANDHOLDINGS (Prior Law Provisions)

Bureau of Reclamation

Do not use this form after December 31, 2026

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 required to obtain or retain a benefit 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. Current information regarding this collection of information, including all background materials, can be found at <https://www.reginfo.gov/public/do/PRAMain> by using the search function to enter either the title of the collection or the OMB Control Number. Direct comments regarding the burden estimated or any other aspect of these forms to Manager, Reclamation Law Administration Division, Code 84-55000, 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 MAY SUBMIT THIS FORM

You may submit an “EZ Report of Individual’s Landholdings” (Form 7-2190EZ) if you meet **all** of the following conditions:

- (1) 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 whose total westwide landholdings are more than 40 acres.
- (2) All your landholdings subject to acreage limitation provisions are located in the same district.

- (3) You do not hold more than 160 acres of irrigable and/or irrigation land (320 acres for a married couple if each spouse holds an equal interest).
- (4) You hold all your land directly and in your own name (that is, the land is not owned or leased through any type of legal entity, such as a corporation, trust, estate, or partnership; or in the names of your children or other dependents).
- (5) You are not claimed as a dependent under the Internal Revenue Code.

If you do not meet all of these criteria, you must submit a “Report of Individual’s Landholdings” (Form 7-2190). Fact Sheets 1, 2, and 9 are available at your district office if you are unsure whether Form 7-2190EZ is the appropriate form for you to submit.

WHERE TO SUBMIT FORMS

Submit this form to the district in which the land is located.

WHAT LAND TO INCLUDE

You must report all of your land held in this district that is subject to the acreage limitation provisions. 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 the district in which you hold land within 30 calendar days if your 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 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 Form 7-2190EZ or Form 7-2190 each and every year prior to the delivery of Reclamation irrigation water to your land if your landholdings exceed the RRA forms submittal threshold. However, you may submit a "Verification of Landholdings" (Form 7-21VERIFY) instead if your landholdings have not changed since the last standard reporting form you submitted.

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. 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. 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.

Land You 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.

7. This section requests information regarding land that you directly own. Include land leased from a public entity here instead of including it as leased land in item 10 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 the public entity after the legal description of the land parcel. Enter the following for each land parcel:
 - (a) Provide an accurate legal description of the land parcel or an assessor's parcel number. For each lessee, sublessee, or operator entered in item 7(c) [or for yourself if you check "self" in item 7(b)], 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.
 - (b) 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).

- (c) Name, address, and telephone number of each lessee, sublessee, or other type of operator. Skip this column and go to item 7(f) if you are the primary operator of the land parcel.
 - (d) 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.
 - (e) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.
 - (f) 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.
8. Total column 7(f). This is the number of acres that you directly own. Include in this total any directly owned acres listed on continuation sheets or attachments.
- as the landowner's name if you sublease the land to another landholder. If you sublease the land from 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.
- (d) 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.
 - (e) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.
 - (f) Number of acres in the land parcel. Do not list acres for land that you sublease to others in this column because they are attributed to the sublessee.
11. Total column 10(f). This is the total number of acres you directly lease (and sublease). Include in this total any directly leased (and subleased) acres listed on continuation sheets or attachments.

Land You 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.

- 9. Enter your name again. (These forms are often photocopied, so it is necessary to have the landholder identified on each page.)
- 10. This section requests information regarding land that you directly lease from another party. Do not include land leased from a public entity here; instead, include it in item 7. Include information regarding any land you sublease to others here. Enter the following for each land parcel:
 - (a) Legal description of the land parcel or an assessor's parcel number.
 - (b) Who primarily operates the land: you (self) or another party (other).
 - (c) Natural person or entity that directly owns the land that you lease. Enter the sublessee's name as well

- 12. Total item 8 and item 11. This is the total number of acres you own and lease.

Basis for Eligibility for Prior Law Provision Entitlements

- 13. 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

- 14. 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, 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. The district office must keep any such spousal signature authorizations on file.