

# FORM 7-21FARMOP

## 2026 Instructions

### INSTRUCTIONS FOR DECLARATION OF FARM OPERATOR INFORMATION (For Certification and Reporting Requirements of the Reclamation Reform Act of 1982)

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 428.4 through 43 CFR 428.8. Public reporting burden for this form is estimated to average 1 hour 18 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”** means the farm operator or authorized agent of the farm operator, or, as applicable, the part owner of a farm operator that is a legal entity.
- **“We,” “us,” “our,”** or **“Reclamation”** means the Bureau of Reclamation.
- **“Farm operator”** means an individual or legal entity other than the owner, lessee, or sublessee that performs any portion of the farming operation. This includes farm managers, but does not include spouses, minor children, employees for whom the employer pays social security taxes, or custom service providers.
- **“Custom service provider”** means an individual or legal entity that provides **one** specialized, farm-related service which a farm owner, lessee, sublessee, or farm operator employs for agreed upon payments (e.g., crop dusters, custom harvesters, grain haulers, etc.).

Visit [www.usbr.gov/rra](http://www.usbr.gov/rra) for more information.

#### WHO MUST SUBMIT THIS FORM

You must submit a “Declaration of Farm Operator Information” (Form 7-21FARMOP) if:

- You are a farm operator and you provide services to more than 960 nonexempt acres westwide, held by a single trust or legal entity or any combination of trusts and legal entities; or
- You are a part owner of a legal entity that is a farm operator that must submit RRA forms **and** the farm operator is providing services to land that you formerly owned as excess and sold or transferred at a price approved by us.

**Note for Part Owners:** If this second bullet applies to you, you must submit your own Form 7-21FARMOP for yourself as a part owner, in addition to the Form 7-21FARMOP the farm operator entity may submit for itself as an entity. Please pay special attention to the “Note for Part Owners” instructions boxes throughout the remainder of these instructions, as those boxes will contain directions specific to part owners who are independently submitting a Form 7-21FARMOP as a part owner of a farm operator entity that is operating land the part owner formerly owned as excess land.

The requirement to submit a Form 7-21FARMOP must be met even if the farm operator is a legal entity that is 100-percent family owned, or is only providing services to landholders that are part owners of the farm operator.

#### WHERE TO SUBMIT FORMS

You must submit a Form 7-21FARMOP to **each district** in which you provide services westwide. You must submit an original form to one district office and may submit copies to others if you provide services in more than one district.

## WHAT LAND TO INCLUDE

You must declare all land to which you and your wholly owned subsidiary(ies) provide(s) services westwide that is:

- subject to the acreage limitation provisions, and
- held in a trust or held by a legal entity,
- land held by individuals and estates is not to be included.

For each parcel, you must provide an accurate legal description or an assessor's parcel number. Be sure to break down land parcels as far as necessary to ensure accurate identification.

## ANNUAL DECLARATION

You must submit Form 7-21FARMOP each and every year prior to the delivery of Reclamation irrigation water to the land for which you provide services if you are required to submit this form as specified above. You are not required to submit Form 7-21FARMOP if you are a custom service provider as defined earlier in these instructions.

Farm operators and part owners of farm operators who meet the criteria to submit RRA forms cannot use a "Verification of Landholdings" (Form 7-21VERIFY) to meet any applicable RRA forms submittal requirements.

## IF THE LAND YOU PROVIDE SERVICES TO CHANGES

Once you have submitted a Form 7-21FARMOP for the water year, you are **not** required to submit additional Forms 7-21FARMOP during that water year if you should either start providing services to additional lands or cease providing services to certain lands.

## FORMERLY EXCESS LAND

If you are a former owner of land now held in trust or by a legal entity, such land is not eligible to receive Reclamation irrigation water if:

- The land was excess when you owned it;
- You sold or transferred the excess land at a price approved by us; and
- You are the direct or indirect farm operator of that land.

This does not apply if you or the landholder pays the full-cost rate for any Reclamation irrigation water delivered to your formerly excess land that is otherwise eligible to receive such water. See 43 CFR 428.9 and 43 CFR 428.10 of the Information Requirements for Certain Farm Operations in

Excess of 960 Acres and the Eligibility of Certain Formerly Excess Land 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. 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

### Farm Operator Information

This section is to be completed by all farm operators.

1. Enter the farm operator's name. The farm operator's name should be the name of the individual or entity providing the services to the land, unless the farm operator is an entity which is a wholly owned subsidiary of another entity. In that case, the parent entity's name should be given as the operator, and the subsidiary's name should appear on the lines provided in item 13.

**Note for Part Owners:** List your name in parentheses after the farm operator's name.

2. (a) Check the box that best identifies the farm operator's type. If you check the "Other" box, you must write in your entity's type.

**Note for Part Owners:** Check "Part Owner" as the farm operator type.

- (b) If you checked "Other" in item 2(a), how is your entity taxed by the Internal Revenue Service (check one box: corporation or partnership). Skip this item and proceed to item 3(a) if your entity is a religious or charitable organization that does not meet the RRA section 219 criteria.
3. (a) Enter the farm operator's street address or rural route number, city, state, and ZIP code. 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 the mailing address if the farm operator's mailing address is different than the street address.

4. (a) Enter the telephone number where questions can be directed.
- (b) Enter the name of a contact person at that telephone number.
5. **For entities:** Enter the state(s) or country(ies) in which the farm operator is established or registered.
6. **For entities:** Enter the Employer Identification Number (EIN). Leave this blank if the entity does not have an EIN and is not required to obtain one by the Internal Revenue Service (IRS). Do not list a social security number in this blank.
8. Total column 7(e). This is the total number of acres for which you provide services on this page. If you need to report services you provide to additional parcels, list them on page 2.
9. Enter the farm operator's name again. (These forms are often photocopied, so it is necessary to have the farm operator identified on each page.)
10. Continue listing parcels for which you provide services that are held in a trust or held by a legal entity. See the specific instructions under item 7 above.
11. Total column 10(e). This is the total number of acres for which you provide services on this page. If you need to report services you provide for additional parcels, please do so on a separate sheet of paper and attach it to this form.

### Land For Which the Farm Operator Provides Service(s)

This section is to be completed by all farm operators.

7. This section requests information regarding the services you and your wholly owned subsidiary(ies) provide(s) to land westwide that is held in a trust or held by a legal entity. For each parcel, enter the following:
  - (a) Name of the district in which the land parcel is located.
  - (b) Provide an accurate legal description of the land parcel or an assessor's parcel number.
  - (c) Enter the services provided for each land parcel.
  - (d) Enter the name, address, and telephone number of the legal entity or trust for whom the services are provided.
  - (e) Enter the number of acres in each land parcel for which you provide services.
  - (f) Indicate who decides when the farm operating services should be provided: you or your entity (self), the landholder (landholder), or another natural person or entity (other). Provide a name in the space provided if you indicate "other."
  - (g) Indicate who decides what services will be performed on the land parcels on a daily basis: you or your entity (self), the landholder (landholder), or another natural person or entity (other). Provide a name in the space provided if you indicate "other."

### Subsidiary(ies) of the Farm Operator (Parent Entity)

This section is to be completed **only** by the farm operator (parent entity) of the wholly owned subsidiary(ies) that provide(s) the farm operating services.

12. Enter the farm operator's name.
13. List any wholly owned subsidiary(ies) of the parent entity that provides services to legal entities or trusts. For each wholly owned subsidiary(ies), include all irrigable and/or irrigation land parcels westwide for which the subsidiary(ies) provide(s) services that are held in a trust or held by a legal entity. Intermediate entities are not exempted from the requirements to report services they provide unless they are wholly owned subsidiaries. Such intermediate entities must complete a separate Form 7-21FARMOP. If your entity needs to report additional subsidiaries, please do so on a separate sheet of paper and attach it to this form.
  - (a) Enter the subsidiary's name.
  - (b) Enter the subsidiary's EIN. Leave this blank if the subsidiary does not have and is not required by the IRS to have an EIN. Do not list a social security number in this blank.
  - (c) Provide an accurate legal description or assessor's parcel number for the land receiving farm operating services from the subsidiary.

## Part Owners of the Farm Operator

This section is to be completed **only** by farm operators that are entities.

**Note for Part Owners:** Do not list your name if you are a part owner that must independently submit this form.

14. Provide your entity's organizational structure by identifying all part owners of your entity. Enter the following information about the part owners:
- (a) Part owner's name.
  - (b) Enter the part owner's EIN if the part owner is an entity or trust. Leave this blank if the entity does not have an EIN and is not required by the IRS to have an EIN. Do not list a social security number in this blank.
  - (c) Percentage of the farm operator entity that the part owner owns.

## Farm Operation Summary

15. Enter the name of each district westwide in which you and your wholly owned subsidiary(ies) provide(s) services to land that is held in a trust or held by a legal entity. Circle the district at which the original form is filed if you provide services in more than one district.
16. For each district, enter the total number of acres for which you and your wholly owned subsidiary(ies) provide(s) services. Obtain this information from items 7 and 10. Add the number of acres in item 16 and enter that number in the "TOTAL" column (far right column). This is the total number of acres (that are held in a trust or by a legal entity) for which you and your wholly owned subsidiary(ies) provide(s) services. This number should equal the sum of item 8 and item 11.

## Land Information

This section is to be completed **only** by individual and entity farm operators.

**Note for Part Owners:** Do not complete this section if you are a part owner that must independently submit this form.

18. This question should be answered "yes" if any of the land to which services are being provided was formerly owned by the farm operator, or a part owner of the farm operator, as excess land. This applies even if the land was placed under a recordable contract. Skip to item 20 if you answer "no" to this question.
19. If you answer "yes" to this question, provide a legal description or an assessor's parcel number for the land parcel(s) sold or transferred at a price approved by us.
20. Indicate whether you or your entity [and/or its subsidiary(ies)] can use the farm operating agreement as collateral on a loan. Provide a legal description or an assessor's parcel number for the land to which this applies if you answer "yes" to this question.
21. Indicate whether you or your entity [and/or its subsidiary(ies)], are able to sue or be sued in the name of the landholdings for which you provide services. Provide a legal description or an assessor's parcel number for the land to which this applies if you answer "yes" to this question.
22. Indicate whether you or your entity [and/or its subsidiary(ies)] are authorized to apply for any Federal assistance from the United States Department of Agriculture in the name of the landholdings for which you provide services. Provide a legal description or assessor's parcel number for the land to which this applies if you answer "yes" to this question.

## Signatures

23. Read the attestation statements carefully and sign and date the form in ink. Appropriate signature(s) are required for a farm operator that is an individual, and for a part owner of a farm operator entity that must independently submit this form. If the farm operator is an entity and that entity is a partnership, joint tenancy, or tenancy-in-common, all partners, joint tenants, or co-tenants must sign the form unless they have provided a written signature authorization allowing one natural person to sign for the entity. A copy of the signature authorization must be submitted to each district to which the entity submits an RRA form(s). The district office must keep any such signature authorizations on file.