

# FORM 7-21PE-IND 2026 Instructions

## INSTRUCTIONS FOR “ATTACHMENT SHEET FOR FORM 7-21PE (IDENTIFICATION OF INDIRECTLY HELD LAND)” (Required Information for Form 7-21PE Regarding Public Entities With Indirect Landholdings) For Certification and Reporting Requirements of the Reclamation Reform Act of 1982)

Bureau of Reclamation

OMB Control No.: 1006-0005

Do not use this form after December 31, 2026

### 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 12 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 the RRA Forms” (Form 7-21INFO) provides basic instructions on using Reclamation Reform Act of 1982 (RRA) forms. Also refer to the separate instructions for the “Declaration of Public Entity’s Landholdings” (Form 7-21PE), to which this Form 7-21PE-IND is an attachment. Visit [www.usbr.gov/rra](http://www.usbr.gov/rra) for more information.

(c) The legal description(s) or an assessor’s parcel number (s) for the land that your public entity indirectly owns or leases through a wholly owned legal entity. 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.

(d) Number of acres in the land parcel.

### INFORMATION ABOUT THIS FORM

This Form 7-21PE-IND must be completed and attached to Form 7-21PE if your public entity owns or leases land through legal entities that are wholly or partially owned by your public entity. You must declare all of your public entity’s land indirectly held westwide that is subject to the acreage limitation provisions. Failure to declare such land will jeopardize the land’s eligibility to receive Reclamation irrigation water.

### Land the Public Entity Indirectly Owns or Leases Through Partially Owned Legal Entities

3. This section requests information regarding land your public entity indirectly owns or leases westwide through a legal entity(ies) that your public entity partially owns. Enter the following for each land parcel:

(a) Name of the partially owned legal entity.

(b) The partially owned legal entity’s EIN. Leave this blank if the partially owned legal 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) The state(s) or country(ies) in which the partially owned legal entity is established or registered, if applicable.

(d) An accurate legal description of the land parcel or an assessor’s parcel number.

(e) Percentage of interest your public entity owns in the partially owned legal entity.

(f) Number of acres owned (directly and indirectly) and leased by the partially owned legal entity.

(g) Multiply item 3(e) (in decimal form) by item 3(f). This is the number of acres that are attributable to your public entity through its interest in the partially owned legal entity.

### GENERAL INSTRUCTIONS

Type or print in ink all answers. You must initial and date any crossouts and corrections. Please contact your district office or the appropriate Reclamation office if you have any questions.

### ITEM BY ITEM INSTRUCTIONS

1. Enter your public entity’s complete name.

### Land the Public Entity Indirectly Owns or Leases Through Wholly Owned Legal Entities

2. This section requests information regarding land your public entity indirectly owns or leases westwide through a legal entity(ies) that your public entity wholly owns. Enter the following for each land parcel:

(a) Name of the wholly owned legal entity.

(b) The wholly owned legal entity’s Employer Identification Number (EIN). Leave this blank if the wholly owned legal entity does not have an EIN and is not required by the Internal Revenue Service (IRS) to have an EIN. Do not list a social security number in this blank.