

FORM 7-21TRUST 2026

DECLARATION OF TRUST'S OR ESTATE'S LANDHOLDINGS For Certification and Reporting Requirements of the Reclamation Reform Act of 1982

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

District Name:

DATE RECEIVED:

BUREAU OF RECLAMATION

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. Individual landholders and entity landholders (other than trusts or estates) cannot use this form; proper forms can be obtained from your district office. Type or print in ink. Date and initial crossouts and corrections. Visit www.usbr.gov/rra for more information.

TRUST OR ESTATE INFORMATION

1. Trust or estate name:									
2(a). Trust or estate (check one): <input type="checkbox"/> Trust <input type="checkbox"/> Estate					2(b). Employer Identification Number (EIN):				
3. TRUSTEE, EXECUTOR, OR ADMINISTRATOR INFORMATION									
(a). Name of the trustee, executor, or administrator:					(b). Telephone number where questions can be directed: ()				
(c). Street address or rural route number, city, state, and ZIP code of trustee, executor or administrator:					(d). Mailing address if different from street address:				
4. TRUSTS ONLY:									
(a) Grantor's name: _____									
(b) Is your trust revocable at the discretion of the grantor in such a manner that revocation results in the title to the trusted land reverting either directly or indirectly to the grantor? <input type="checkbox"/> YES <input type="checkbox"/> NO									
(c) Is your trust revoked or terminated by its terms upon the expiration of a specified period of time in such a manner that revocation or termination results in the title to the trusted land reverting either directly or indirectly to the grantor? <input type="checkbox"/> YES <input type="checkbox"/> NO									
(d) If your answer to 4(b) or 4(c) is "YES," was your trust created on or after January 1, 1981? <input type="checkbox"/> YES <input type="checkbox"/> NO									
5. TRUSTS ONLY:									
(a) Does your trust own 100 percent of another entity or is your trust affiliated with a nominee partnership? <input type="checkbox"/> YES <input type="checkbox"/> NO									
(b) If "YES," list the name(s) of the entity(s) or nominee partnership(s) and check the appropriate box. For additional space, use attachments. <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____</div> <div style="text-align: right;"><input type="checkbox"/> WHOLLY OWNED ENTITY <input type="checkbox"/> NOMINEE PARTNERSHIP</div> </div>									
(c) Does your trust include a class of beneficiaries? <input type="checkbox"/> YES <input type="checkbox"/> NO									
6. Name of state(s) or country(ies) where trust or estate is established or registered:									
7. Names of natural persons/entities attributed with the land held in your trust or estate. For additional space, use attachments.									
(a) Name	(b) Relationship to the Trust or Estate				(c) EIN	(d) Status of Natural Person or Entity (check one)		(e) Percentage of Trust or Estate Attributed to This Natural Person or Entity	
	Bene- ficiary	Trustee	Grantor	Executor		Prior Law	Discretionary		
TOTAL:							100%		

8. TRUST OR ESTATE NAME:

9. List all entities that are wholly owned by your trust or estate and 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.

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

10. LAND YOUR TRUST OR ESTATE DIRECTLY OWNS

List all irrigable and/or irrigation land parcels westwide that are 100-percent owned by your trust or estate. Include land directly owned by any entity in which your trust or estate owns 100-percent interest. Include land your trust or estate leases from a public entity here instead of including it under item 13. 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)				(d) Identification of the Lessee, Sublessee, or Other Operator	Lease Information		(g) Number of Acres
		Trustee	Lessee/ Sublessee	Other			(e) Starting Date (m/d/yr)	(f) Ending Date (m/d/yr)	
						Name:	/ /	/ /	
						Address:	/ /	/ /	
							/ /	/ /	
						Telephone:	/ /	/ /	
						Name:	/ /	/ /	
						Address:	/ /	/ /	
							/ /	/ /	
						Telephone:	/ /	/ /	
						Name:	/ /	/ /	
						Address:	/ /	/ /	
							/ /	/ /	
						Telephone:	/ /	/ /	
						Name:	/ /	/ /	
						Address:	/ /	/ /	
							/ /	/ /	
						Telephone:	/ /	/ /	
						Name:	/ /	/ /	
						Address:	/ /	/ /	
							/ /	/ /	
						Telephone:	/ /	/ /	

11. TOTAL NUMBER OF ACRES YOUR TRUST OR ESTATE DIRECTLY OWNS

12. TRUST OR ESTATE NAME:

13. LAND YOUR TRUST OR ESTATE DIRECTLY LEASES FROM ANOTHER PARTY

List all irrigable and/or irrigation land parcels westwide that your trust or estate leases from another party. Include land directly leased by any entity in which your trust or estate owns 100-percent interest. Do not include land the trust or estate leases from a public entity here. Such land is to be included under item 10. Include the sublessor's name and the landowner's name in column (d) if your trust or estate 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 trust or estate 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
		Trustee	Other		(e) Starting Date (m/d/yr)	(f) Ending Date (m/d/yr)	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	

14. TOTAL NUMBER OF ACRES YOUR TRUST OR ESTATE DIRECTLY LEASES

15. LAND YOUR TRUST OR ESTATE INDIRECTLY OWNS OR LEASES THROUGH OTHER ENTITIES

List all entities that hold irrigable and/or irrigation land in which your trust or estate owns a part (less than **100-percent**) interest, and all other trusts or estates in which your trust or estate owns up to and including 100-percent interest. Do **not** include land **directly** held by any entity in which your trust or estate owns 100-percent interest. Instead, include that land in item 10 or item 13 as appropriate. Include land **indirectly** held by any entity in which your trust or estate owns 100-percent interest. 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 entity's completed Form 7-2181 or 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 Entity	(c) Entity EIN	(d) Percentage of Interest Your Trust or Estate Owns in Each Entity	(e) Number of Acres Owned by the Entity in Each Entity	(f) Owned Acreage Attributable to Your Trust's or Estate's Interest in the Entity (d X e)	(g) Number of Acres Leased by the Entity in Each District	(h) Double-Counting Adjustments		(i) Leased Acreage Attributable to Your Trust's or Estate's Interest in the Entity
							(1) Owned Acres in (g)	(2) Adjusted Acres [g minus h(1)]	

16. TOTAL NUMBER OF ACRES YOUR TRUST OR ESTATE INDIRECTLY OWNS

17. TOTAL NUMBER OF ACRES YOUR TRUST OR ESTATE INDIRECTLY LEASES

18. TRUST OR ESTATE NAME:**LANDHOLDINGS SUMMARY**

Circle the district at which the original form is filed if your trust or estate is a multidistrict landholder

										TOTAL
19. DISTRICT NAME(S):										
20. Total directly owned acres:										
21. Total indirectly owned acres:										
22. Total owned acres (item 20 plus item 21):										*
23. Total directly leased acres:										
24. Total indirectly leased acres:										
25. Total leased acres (item 23 plus item 24):										
26. Total owned and leased acres (item 22 plus item 25):										**

* NOTE: Complete Form 7-21XS for your trust or estate if land directly or indirectly owned in your trust or estate is attributed to any parties who exceed their ownership entitlements and such parties wish to or must have the trustee, executor, or administrator designate trust or estate land as excess land. Attributed parties designating trust or estate land as excess land must do so on their own Form 7-21XS. If some of this land was designated as excess by the seller and your trust or estate purchased it without sales price approval by Reclamation, you must designate that land as excess on Form 7-21XS. You must complete a Form 7-21XS for your trust or estate if your trust or estate holds any land designated as excess for any reason (for example, your trust or estate designated involuntarily acquired land as excess).

** NOTE: Complete Form 7-21FC for your trust or estate if land held in your trust or estate is attributed to any parties who exceed their nonfull-cost entitlements and such parties wish to or must have the trustee, executor, or administrator select trust or estate land to receive water at full-cost rates. Attributed parties selecting trust or estate land to receive water at full-cost rates must do so on their own Form 7-21FC.

27. SIGNATURE(S)

All trustees, executors, or administrators must sign this form unless the trust or a power of attorney authorizes one natural person to sign for the trust or estate.

Attention: This declaration 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 declaration 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) trust or estate 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.

This declaration is required by Public Law 97-293. Failure to declare can result in prosecution and/or loss of water deliveries from Federal reclamation projects. Information obtained in this declaration 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 Trustee, Executor, or Administrator_____
Date_____
Other Required Signature_____
Date_____
Other Required Signature_____
Date_____
Other Required Signature_____
Date_____
Other Required Signature_____
Date_____
Other Required Signature_____
Date_____
Other Required Signature_____
Date**PLEASE RETURN THIS FORM TO THE APPROPRIATE DISTRICT OFFICE(S).**