

FORM 7-21TRUST 2024 Instructions

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

Bureau of Reclamation

Do not use this form after December 31, 2024

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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 1 hour 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. 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 or irrigation land.
- “**You**” means the trustee, executor, or administrator of the trust or estate who completes this form for the trust or estate.
- “**We,**” “**us,**” “**our,**” or “**Reclamation**” means the Bureau of Reclamation.

Visit www.usbr.gov/rra for more information.

WHO MUST SUBMIT THIS FORM

You must submit a “Declaration of Trust’s or Estate’s Landholdings” (Form 7-21TRUST) for your trust or estate if: (1) the land held in your trust or estate is subject to the acreage limitation provisions; and (2) your trust’s or estate’s westwide landholdings are more than the applicable RRA forms submittal threshold.

The RRA forms submittal threshold for trusts and estates that are in a prior law district is 40 acres. The **only** exception is if everyone attributed with the land held in trust or estate is subject to the discretionary provisions. In such cases, the trust or estate will have an 80-acre RRA forms submittal threshold.

Your trust or estate will be treated as a qualified or limited recipient for purposes of determining its RRA forms submittal threshold in a district that has conformed to the discretionary

provisions. Therefore, if the land held in your trust or estate is ultimately attributed to 25 or fewer natural persons, your trust or estate will be treated as a qualified recipient, and will have:

- A 240-acre RRA forms submittal threshold in a district with “Category 1” status, or
- An 80-acre RRA forms submittal threshold in a district with “Category 2” status.

Please contact each district in which your trust or estate holds land to find out each district’s forms submittal category since a district’s RRA forms submittal category is subject to change annually.

If the land held in your trust or estate is ultimately attributed to more than 25 natural persons, your trust or estate will be treated as a limited recipient with a 40-acre RRA forms submittal threshold.

Fact Sheets 1 and 12 are available at your district office to assist you in selecting the correct RRA form if you are unsure as to whether Form 7-21TRUST is the appropriate form for you to submit for your trust or estate.

WHERE TO SUBMIT FORMS

Your trust or estate must submit Form 7-21TRUST to **each district** in which your trust or estate holds (directly or indirectly owns or leases) land. Your trust or estate must submit the original form to one district office and may submit copies to the others if it holds land in more than one district.

WHAT LAND TO INCLUDE

Your trust or estate must declare all of its land held westwide that is subject to the acreage limitation provisions. Please see Form 7-21INFO if your trust or estate has excess land or full-cost land to identify. 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

Your trust or estate must notify all districts in which it holds land within 30 calendar days if your trust's or estate's westwide landholdings change during the water year, and you must submit a new Form 7-21TRUST 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 the appropriate RRA 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 DECLARATION

You must submit Form 7-21TRUST each and every year prior to the delivery of Reclamation irrigation water if your trust's or estate's westwide landholdings exceed the applicable RRA forms submittal threshold, with the following exceptions:

- (1) Your trust or estate may submit a "Verification of Landholdings" (Form 7-21VERIFY) instead of Form 7-21TRUST if its westwide landholdings have not changed since the last Form 7-21TRUST was submitted;
- (2) Your trust or estate may submit a Form 7-21VERIFY together with a new "Selection of Full-Cost Land" (Form 7-21FC) if its westwide landholdings have not changed since the last Form 7-21TRUST was submitted, and you want to reselect full-cost land for your trust or estate;
- (3) Your trust or estate does not need to submit any RRA forms if:
 - It only holds land indirectly through other entities, trusts, or estates;
 - Neither the acres attributed to your trust or estate, nor the percentage of the other entity, trust, or estate attributed to your trust or estate has changed since the previously submitted Form 7-21TRUST; and
 - All other information previously submitted on your trust's or estate's Form 7-21TRUST has not changed.

However, your trust or estate must submit Form 7-21TRUST annually if it attributes some of its land subject to the acreage limitation provisions to a class of beneficiaries [43 CFR 426.7(c)]. Each beneficiary of such trusts must also annually submit the appropriate standard RRA form.

The submittal of Form 7-21VERIFY will not be applicable to such trusts or estates. For more information on classes of beneficiaries, see Fact Sheet 12 and Form 7-21INFO which are both available at your district office.

TRUST DOCUMENTS

You are not required by the RRA to submit trust documents to district offices. However, section 426.7 of the Acreage Limitation Rules and Regulations require that all trusts be reviewed; therefore, you must submit trust documents to us if your trust documents have not already been 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. 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

Trust or Estate Information

1. Enter your trust's or estate's name.
2. (a) Indicate whether this is a trust or an estate.

(b) Enter your trust's or estate's Employer Identification Number (EIN). Leave this blank if your trust or estate 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.
3. Trustee, executor, or administrator information:
 - (a) Enter the name of the trustee, executor, or administrator.
 - (b) Enter the telephone number where questions can be directed.
 - (c) Enter the trustee's or administrator's street address or rural route number, city, state, and ZIP code.
 - (d) Enter the trustee's, executor's, or administrator's mailing address if it is different from the street address.
4. Answer questions (a), (b), (c) and (d), and enter the grantor's name if this form is being completed for a trust.

5. Answer questions (a), (b), and (c) and enter the name(s) of the entity(ies) or nominee partnership(s) if applicable. Indicate whether your trust includes a class of beneficiaries.
6. Enter the state(s) or country(ies) in which your trust or estate is established or registered.

Parties Attributed With Trust or Estate Land

This section requests identification of the parties attributed with the land held in your trust or estate. The parties to be identified consist of the natural person(s) or entity(ies) eligible to receive the income and/or principle from your trust or estate at the time this form is completed.

All parties listed in item 7 of the form that exceed their individual RRA forms submittal threshold also need to complete and submit their own RRA forms. These natural persons or entities must determine which form they need to complete based on their individual status under the acreage limitation provisions.

Note: Beneficiaries whose entire landholdings are held through trusts of which they are the trustees and sole beneficiaries are also required to submit individual forms as well as Form 7-21TRUST. However, once such beneficiaries have completed their own RRA forms, if their entire landholdings do not change, they do not need to submit RRA forms in future water years.

Each beneficiary of a trust that includes a “class of beneficiaries” must complete and submit the appropriate RRA form each year if at least a portion of the land held in the trust or estate is attributed to the class of beneficiaries.

For a trust:

The land is attributed to the grantor if your answer to item 4(b) or item 4(c) is “yes.” If your answer to item 4(b) and item 4(c) is “no,” then for purposes of completing this form, the land is attributed to the beneficiaries named in your trust. (If you have received notification from us that the land held by your trust is to be attributed to the trustee, then please attribute the land to the trustee.)

For an estate:

The land is attributed to the beneficiary of the estate who obtains an interest in the land or to the administrator of the estate if no beneficiaries are identified. The estate itself does not have entitlements under the RRA, and land cannot be attributed to the now deceased previous landholder. Note: A landholder’s forms remain valid until the next water year if the landholder dies during the water year, as long as certain criteria are met.

For additional information, see Fact Sheet 11, which is available at your district office.

7. Enter the following for each natural person or entity attributed with the land held in trust:
 - (a) Name of the natural person or entity.
 - (b) Relationship of the natural person or entity to your trust or estate. Check as many boxes as apply.
 - (c) Enter the entity’s EIN if an entity is attributed with the land held in a trust. Leave this blank for an entity that 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.
 - (d) Check the acreage limitation status of the natural person or entity: subject to prior law provisions or subject to discretionary provisions.
 - (e) Percentage of your trust’s or estate’s land attributed to the natural person or entity.

Land Your Trust or Estate Directly Owns

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.

8. Enter your trust’s or estate’s name again. (These forms are often photocopied, so it is necessary to have your trust or estate identified on each page.)
9. List any wholly owned entities of your trust or estate that hold land you will include on this form. List all subsidiaries, but only complete items 9(b), 9(c), and 9(d) for those wholly owned entities that directly hold the land.
 - (a) Enter the wholly owned entity’s name and EIN. 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.
 - (b) Enter the state(s) or country(ies) in which the wholly owned entity is established or registered, if applicable.
 - (c) Legal description of the land parcel or an assessor’s parcel number.
 - (d) Number of acres in the land parcel.

For purposes of determining total landholdings, if your trust or estate wholly owns an entity that directly owns or leases land,

all land listed here must be listed again in items 10 and 11 for the trust or estate's directly owned land, or items 13 and 14 for the trust or estate's directly leased land.

10. This section requests information regarding land westwide that your trust or estate directly owns. Include land directly owned by any entity in which your trust or estate owns 100-percent interest. Include land leased from a public entity here instead of including it as leased land in item 13 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 that public entity after the legal description of the land parcel. Enter the following for each land parcel:

- (a) Name of district in which the land parcel is located. Group land parcels by district to make it easier to complete items 20 through 26.
- (b) Provide an accurate legal description of the land parcel or an assessor's parcel number. For each lessee, sublessee, or operator entered in item 10(d) [or for one or more of the trustees, executors, or administrators while serving in that capacity if you check "trustee" in item 10(c)], 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.
- (c) Who primarily operates the land parcel: one or more of the trustees, executors, or administrators while serving in that capacity (trustee) a lessee or sublessee under a lease (lessee/sublessee), or an operator under any other type of farm operating arrangement (other).
- (d) Name, address, and telephone number of each lessee, sublessee, or other type of operator. Skip this column and go to item 10(g) if your trust or estate is the primary operator of the land parcel.
- (e) 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.
- (f) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.

(g) Number of acres in the land parcel. If your trust or estate leases land from a public entity and your trust or estate subleases that land to another landholder, do not list those acres in this column because they are attributed to the sublessee.

11. Total column 10(g). This is the number of acres your trust or estate directly owns westwide. Include in this total any directly owned acres listed on continuation sheets or attachments.

Land Your Trust or Estate Directly Leases 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.

12. Enter your trust's or estate's name.

13. This section requests information regarding land westwide that your trust or estate directly 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 leased from a public entity here; instead, include it in item 10. Include information regarding any land your trust or estate subleases to others here. Enter the following for each land parcel:

- (a) Name of district in which the land parcel is located. Group land parcels by district to make it easier to complete items 20 through 26.
- (b) Provide an accurate legal description of the land parcel or an assessor's parcel number.
- (c) Who primarily operates the land: one or more of the trustees, executors, or administrators while serving in that capacity (trustee) or another party (other).
- (d) Natural person or entity that directly owns the land being leased by your trust or estate. Enter the sublessee's name as well as the landowner's name if the trustee, executor, or administrator completing this form is a sublessee. If your trust or estate subleases land from another landholder, enter the lessor's name and the landowner's name. Include the farm operator's name if the land is operated by a farm operator.
- (e) 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.

- (f) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.
 - (g) Number of acres in the land parcel. Do not list acres that your trust or estate subleases to others in this column because they are attributed to the sublessee.
14. Total column 13(g). This is the total number of acres your trust or estate directly leases (and subleases) westwide. Include in this total any directly leased (and subleased) acres listed on continuation sheets or attachments. Please contact your district office for further instructions if all or part of your trust's or estate's directly leased land is also attributed to its indirectly owned land.

Land Your Trust or Estate Indirectly Owns or Leases Through Other Entities

15. This section requests information regarding land that your trust or estate indirectly owns or leases westwide through entities or other trusts or estates. 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. Obtain a completed copy of any entity's "Certification of Entity's Landholdings" (Form 7-2181) or "Report of Entity's Landholdings" (Form 7-2191), or any other trust's or other estate's Form 7-21TRUST that attributes land to your trust or estate. By referring to the information contained on the entity's, other trust's, or other estate's form, you can help ensure that the information you provide on your form is accurate. Enter the following for each land parcel in each district in which the entity, other trust, or other estate holds land attributable to your trust or estate:

- (a) Name of district in which the land parcel is located. Group land parcels by district to make it easier to complete items 20 through 26.
- (b) Name of the entity, other trust, or other estate that holds land in which your trust or estate owns an interest or is a beneficiary.
- (c) The entity's, other trust's, or other estate's EIN. Leave this blank if the entity, other trust, or other estate 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.

- (d) Percentage of interest your trust or estate owns in each entity or the percentage of land in the other trust or other estate attributed to your trust or estate.
- (e) Total number of acres owned (directly and indirectly) by the entity, other trust, or other estate.
- (f) Multiply item 15(d) (in decimal form) by item 15(e). This is the number of acres that your trust or estate indirectly owns through the entity, other trust, or other estate.
- (g) Total number of acres leased (directly and indirectly) by the entity, other trust, or other estate.
- (h) This item applies if your trust or estate directly owns land and leases that same land to an entity, another trust, or another estate in which your trust or estate owns an interest. Leave both sections of item 15(h) blank if your trust or estate does not have this situation. By completing this item, you will prevent counting the same land twice against the entitlement of your trust or estate, once as directly owned land and again as indirectly leased land, if this situation applies to your trust or estate.
 - (1) Enter the number of acres from item 15(g) that your trust or estate directly owns.
 - (2) Subtract item 15(h)(1) from item 15(g). This is the number of adjusted acres that the entity, other trust, or other estate leases to use in calculating the number of leased acres attributable to your trust or estate.

If this double-counting adjustment does not meet your trust's or estate's particular scenario, please contact your district office.

- (i) Multiply item 15(d) (in decimal form) by item 15(h)(2) if you completed item 15(h). Multiply item 15(d) (in decimal form) by item 15(g) if you did not complete item 15(h). This is the number of leased acres attributable to your trust or estate through the entity, other trust, or other estate.
16. Total column 15(f). This is the total number of acres your trust or estate indirectly owns westwide. Include in this total any indirectly owned acres listed on continuation sheets or attachments.

17. Total column 15(i). This is the total number of acres your trust or estate indirectly leases westwide. Include in this total any indirectly leased acres listed on continuation sheets or attachments.

Landholdings Summary

18. Enter your trust's or estate's name.
19. Enter the name of each district westwide in which your trust or estate holds land westwide. Circle the district at which the original form is filed if your trust or estate is a multidistrict landholder.
20. For each district, enter the total number of acres your trust or estate directly owns in the district. Obtain this information from item 10(g). Add the number of acres in item 20 and enter that number in the "TOTAL" column (far right column). This is the number of acres your trust or estate directly owns westwide and should equal item 11.
21. For each district, enter the total number of acres your trust or estate indirectly owns. Obtain this information from item 15(f). Add the number of acres in item 21 and enter that number in the "TOTAL" column (far right column). This is the number of acres your trust or estate indirectly owns westwide and should equal item 16.
22. For each district, add item 20 and item 21. This is the total number of acres your trust or estate owns in each district. Add the number of acres in item 22 and enter that number in the "TOTAL" column (far right column). This is the number of acres your trust or estate owns westwide. This number does not affect whether your trust or estate must submit a "Designation of Excess Land" (Form 7-21XS). Your trust or estate must submit a Form 7-21XS if any of the parties attributed with your trust's or estate's land are over their own ownership entitlement (including the land attributed to them by your trust or estate), and as a result the trustees, executors, or administrators are designating all or a portion of your trust's or estate's land as excess.

We will determine all land held by your trust or estate to be ineligible to receive Reclamation irrigation water if your trust or estate does not submit Form 7-21XS to designate its excess acres. All land held by your trust or estate will remain ineligible to receive Reclamation irrigation water until the appropriate excess designation is made. You must complete a Form 7-21XS for your trust or estate and designate land as excess on that form if your trust or estate:

- Purchases land that was designated as excess by the seller without our sales price approval;
- Involuntarily acquires excess land; or
- Involuntarily acquires eligible land and designates it as excess.

23. For each district, enter the total number of acres your trust or estate directly leases in the district. Obtain this information from item 13(g). Add the number of acres in item 23 and enter that number in the "TOTAL" column (far right column). This is the number of acres your trust or estate directly leases westwide and should equal item 14.
24. For each district, enter the total number of acres your trust or estate indirectly leases in the district. Obtain this information from item 15(i). Add the number of acres in item 24 and enter that number in the "TOTAL" column (far right column). This is the number of acres your trust or estate indirectly leases westwide and should equal item 17.
25. For each district, add item 23 and item 24. This is the total number of acres your trust or estate leases in each district. Add the number of acres in item 25 and enter that number in the "TOTAL" column (far right column). This is the number of acres your trust or estate leases westwide.
26. For each district, add item 22 and item 25. This is the total number of acres your trust or estate holds in each district. Add the number of acres in item 26 and enter that number in the "TOTAL" column (far right column). This is the total number of acres your trust or estate holds westwide. This number does not affect whether your trust or estate must submit a Form 7-21FC. Your trust or estate must submit Form 7-21FC if any of the parties attributed with your trust's or estate's land exceed their own nonfull-cost entitlement (including the land attributed to them by your trust or estate), and as a result, the trustees, executors, or administrators are selecting all or a portion of your trust's or estate's land as full-cost.

Signatures

27. Read the attestation statements carefully and sign and date the form in ink. The statements concerning the reporting of changes in information, written leases, and the terms of such leases are requirements of Federal reclamation law.

All trustees, executors, or administrators must sign this form unless your trust or a power of attorney authorizes one individual to sign for your trust or estate. A copy must be submitted to each district your trust or estate submits RRA forms. The district office must keep any such signature authorizations on file.