




WHAT FORMS ARE REQUIRED FOR PRIOR LAW RECIPIENTS?

Reclamation Reform Act of 1982 (RRA)

The RRA and the Acreage Limitation Rules and Regulations (43 CFR part 426) require landholders (direct or indirect landowners or lessees) to complete Bureau of Reclamation (Reclamation) forms for each water year the landholder receives irrigation water from a Reclamation project. Such forms **must** be filed with the district **before** deliveries commence in any given year.

-  The westwide RRA forms submittal threshold for **all prior law recipients is 40 acres**. For information on RRA forms submittal thresholds for qualified and limited recipients, see **Fact Sheet 1**.

If you represent a religious or charitable organization, trust, estate, or public entity, special RRA forms are required to be submitted. You should contact your district or local Reclamation office to obtain the proper RRA forms.

WHAT RRA FORMS ARE REQUIRED ANNUALLY FOR PRIOR LAW RECIPIENTS?

1. For individuals, Form **7-2190EZ**, "EZ Report of Individual's Landholdings," may be used if you meet all of the following criteria: (a) **all** of your landholdings subject to the acreage limitation provisions are located in only **one** district; (b) your landholdings subject to the acreage limitation provisions total **less than** 160 acres (320 acres for a married couple, if each spouse holds an equal interest); (c) **all** of your landholdings are held **directly** (that is, the land is not owned or leased through any type of legal entity, such as a corporation, partnership, etc.; through a trust or estate; or in the names of your children or other dependents); (d) you are not claimed as a dependent within the meaning of the Internal Revenue Code; **AND** (e) you are subject to the acreage limitation provisions in effect prior to the enactment of the RRA (you are a **PRIOR LAW RECIPIENT**).
2. If you are an individual and you do not meet any one of the criteria (a) through (c) listed in number 1, you must initially submit a **Form 7-2190**, "Report of Individual's Landholdings." If you do not meet criterion (d), your landholdings must be included on the RRA form submitted by your parent(s) or legal guardian. If you do not meet criterion (e), you are not a prior law recipient and should contact your district for the proper RRA form(s) to complete.
3. If you filed the proper RRA forms in a previous year and have had **no changes** to your landholding since that time, you only need to complete a Form **7-21VERIFY**, "Verification of Landholdings," as your annual submittal. Please note that if you need to submit a new Form 7-21XS, "Designation of Excess Land," you **may not** use a Form 7-21VERIFY to verify any RRA forms.

4. Landholders that hold land **ONLY INDIRECTLY** through legal entities must complete an initial standard RRA form as determined in the following flowcharts. After this initial submittal, such indirect landholders are not required to file any RRA form in those years that the entities have no change to their landholdings and **all** the information included on the standard RRA form remains correct.

5. If you or your entity is not eligible to complete a Form 7-21VERIFY, the three flowcharts found later in this Fact Sheet will help you determine whether Form 7-2190 or Form 7-2191, "Report of Entity's Landholdings," should be completed and if other RRA forms are required.

LANDHOLDING CHANGES

If you have filed the proper RRA forms and your landholding then changes **during the current irrigation season**, you will need to notify all districts in which you hold land within **30 calendar days** and submit a new standard RRA form within **60 calendar days** of the change. For example, if RRA Form 7-2191 was previously submitted for your entity and there are any changes, whether in acreage owned or leased, in attribution to part owners, etc., a new Form 7-2191 must be submitted for your entity. All part owners identified on the previously submitted Form 7-2191 who, as a result, have a change to the information provided on their standard RRA forms must also submit new standard RRA forms within **60 calendar days** of the change(s).



These 30-calendar-day and 60-calendar-day grace periods do not apply to a new landholder. A new landholder must submit appropriate RRA forms prior to receiving Reclamation irrigation water.

If you have filed the proper RRA forms and your landholding then changes **outside the irrigation season**, you and any applicable part owners will each need to complete a new standard RRA form **prior to receiving** any Reclamation irrigation water deliveries following such changes.

FLOWCHARTS

Refer to Flowchart A if you are reporting as an individual, Flowchart B if you are reporting as a married couple, and Flowchart C if you are reporting as an entity owned by more than one individual or family, or as a corporation wholly owned by an individual or single family. Legal entities wholly owned by one individual or one single family, other than corporations, are reported as part of the RRA forms completed under Flowchart A (or Flowchart B if owned by a married couple).



Individuals and married couples who own all or a part of their land in a **wholly-owned corporation** must file an RRA form for themselves and a **separate** RRA form for their corporation. See Flowchart C to determine which forms the corporation must file.


The titles for the RRA forms shown in the flowcharts follow. To obtain copies of any of the RRA forms listed on this Fact Sheet, contact your district.


Form 7-2190--"REPORT OF INDIVIDUAL'S LANDHOLDINGS"

Form 7-2191--"REPORT OF ENTITY'S LANDHOLDINGS"

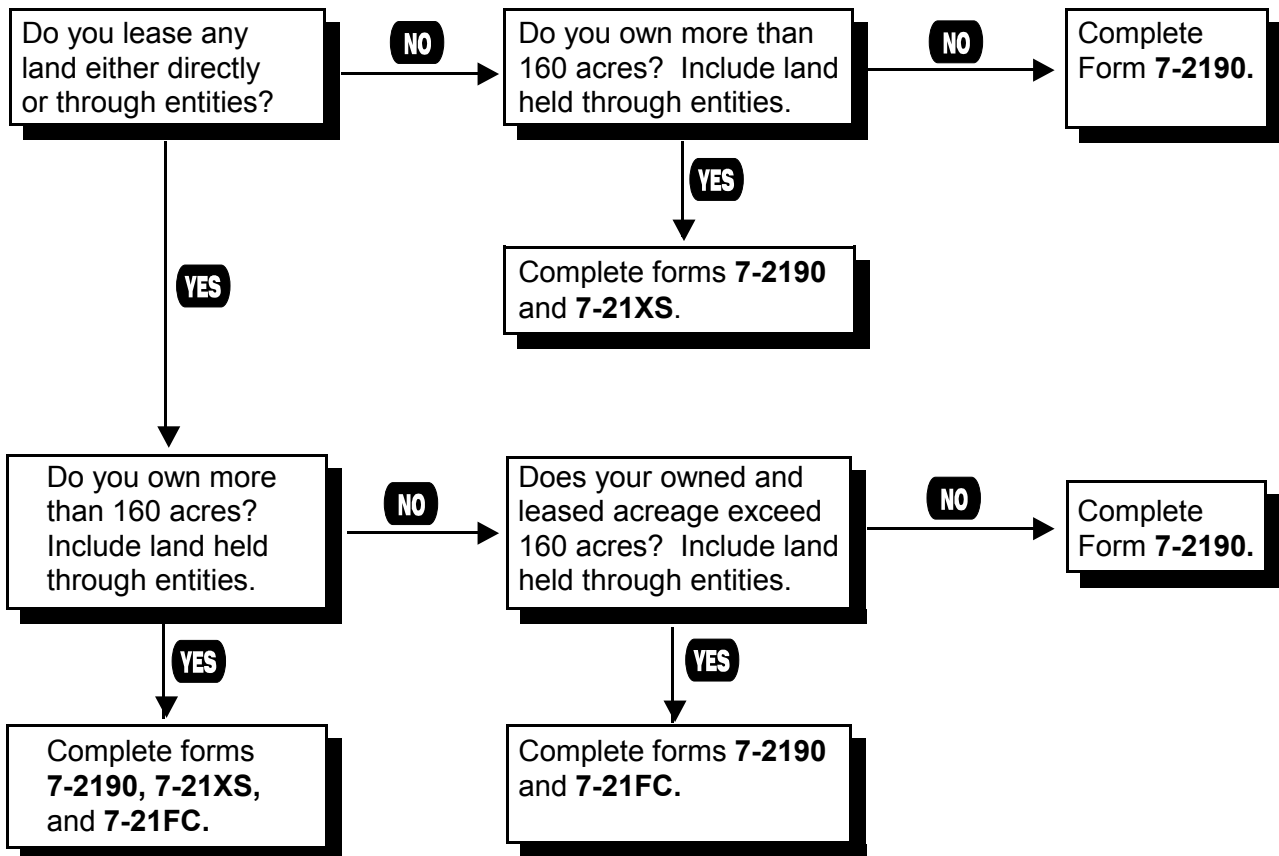
Form 7-21XS--"DESIGNATION OF EXCESS LAND"

Form 7-21FC--"SELECTION OF FULL-COST LAND"

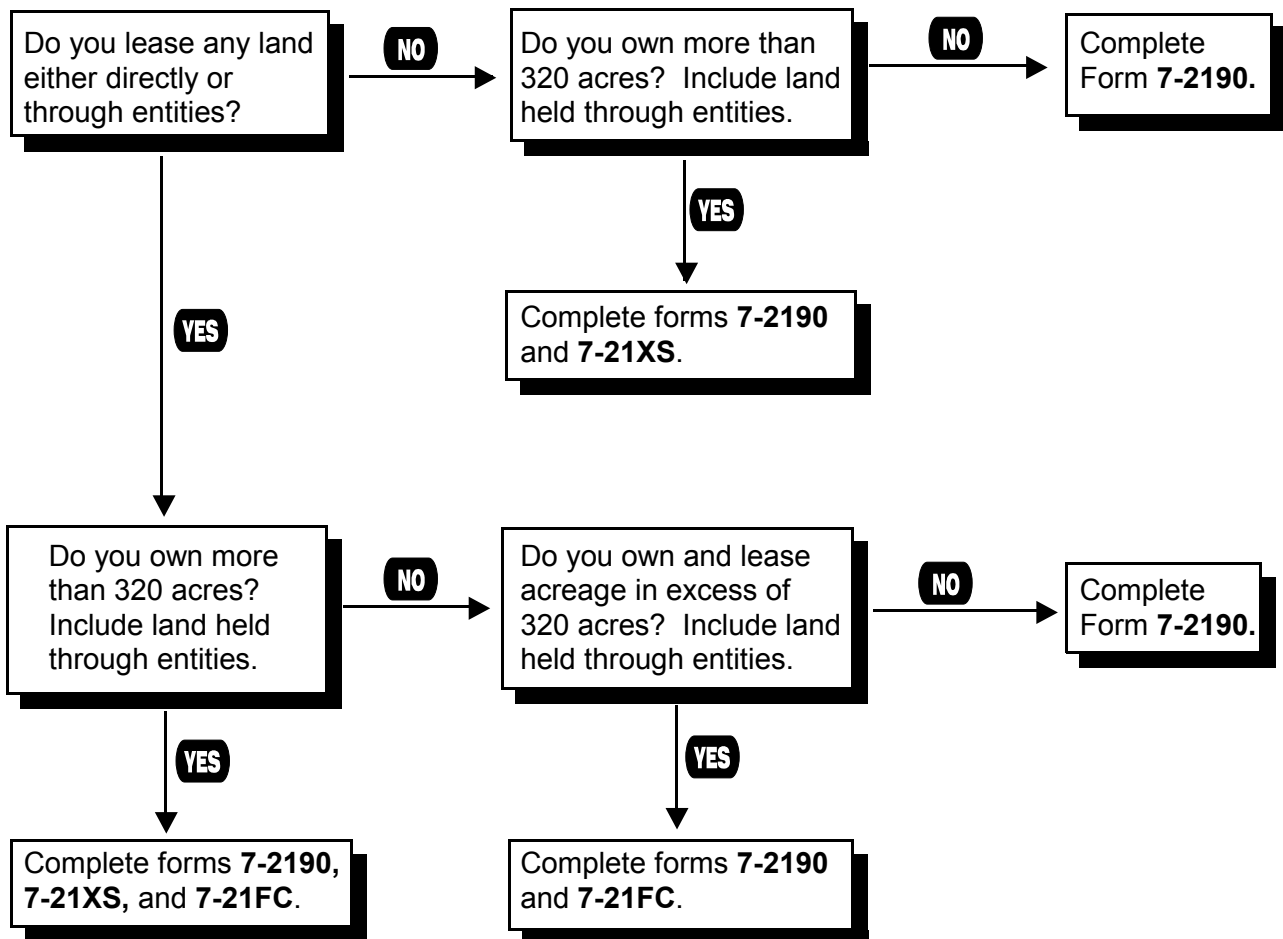
 If your landholding includes land purchased before December 6, 1979, by you or the entity you represent, the applicable prior law entitlements may be greater than the base entitlement included on the following flowcharts. Please see **Fact Sheet 8** to determine the applicable prior law entitlements and substitute that acreage figure for "160 acres" in the appropriate flowchart to determine what RRA forms to complete.

 In working with the following flowcharts, please remember that **ALL land leased from public entities is treated as land owned by the landholder.**

FLOWCHART A
INDIVIDUALS




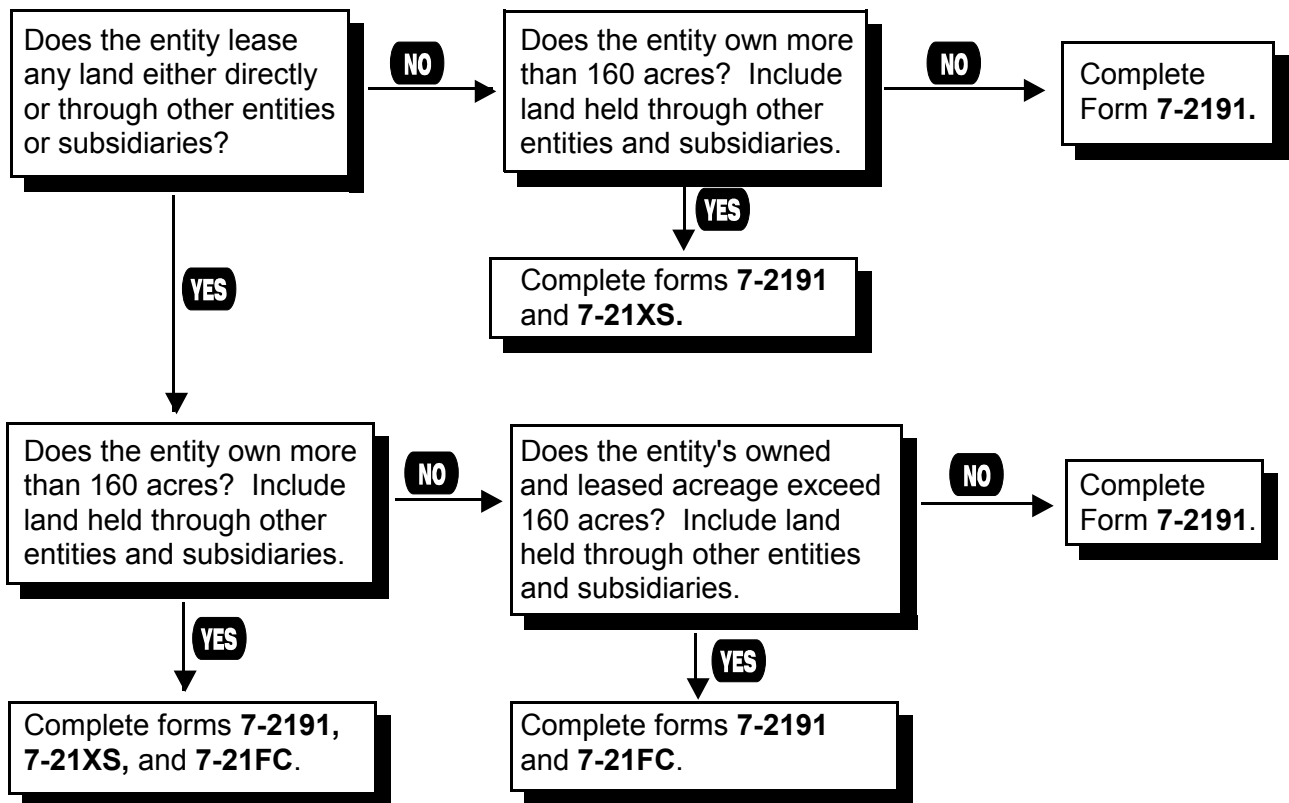
**FLOWCHART B.
MARRIED COUPLES**



FLOWCHART C

ENTITIES OWNED BY MORE THAN ONE INDIVIDUAL OR FAMILY AND CORPORATIONS WHOLLY OWNED BY AN INDIVIDUAL OR SINGLE FAMILY

 The following flowchart includes the base acreage limitation entitlement of 160 acres. Your entity may be eligible for a larger acreage limitation entitlement. Please see **Fact Sheet 8** to determine your entity's prior law entitlements and substitute that acreage figure for "160 acres" in the following flowchart to determine what RRA forms to complete.



NEED MORE INFORMATION?

For questions about:	See Fact Sheet:
Entitlements for prior law recipients	8
When and where RRA forms must be filed	1
A complete list of RRA forms	1
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Landholding changes	11
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If you have any other questions, contact your district or local Reclamation office.

Mission of the Bureau of Reclamation: To manage, develop, and protect water and related resources in an environmentally and economically sound manner in the interest of the American public.

The Department of the Interior has established a 24-hour toll-free telephone number (1-800-424-5081) for anyone wishing to report suspected violations of the Reclamation Reform Act of 1982 (RRA). Anyone reporting suspected violations will be protected under Federal privacy laws.

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