

FACT SHEET 9

PRIOR LAW RECIPIENT RRA FORMS

Reclamation Reform Act of 1982 (RRA)

This fact sheet details the RRA forms requirements for a **prior law recipient**. Reference Fact Sheet 8 (Prior Law Recipient Entitlements) if you need additional information about the acreage limitation entitlements of a prior law recipient. If you are unsure if you are a prior law recipient, see Fact Sheet 2 (Acreage Limitation Status) for additional assistance in determining your acreage limitation status. If you represent a trust or estate, See Fact Sheet 12 (Trusts and Estates). If you are a farm operator, see Fact Sheet 15 (Leases and Farm Operating Arrangements). If you represent a public entity, contact your district or the appropriate Bureau of Reclamation office. If you are unsure of the information discussed in this fact sheet, contact your district or the appropriate Reclamation office, or see the **Sources for more information** section at the end of this fact sheet.

When are RRA forms required?

Landholders (direct or indirect landowners or lessees) are required to complete Reclamation RRA forms **for each water year in which the landholder receives irrigation water** from a Reclamation project.

- The RRA forms must be filed **before water deliveries commence** in any given year in all districts in which land is held (directly or indirectly owned or leased).
 - The RRA and the Acreage Limitation Rules and Regulations (43 CFR¹ part 426; Regulations) require landholders to **complete and submit RRA forms as a condition for the receipt of Reclamation irrigation water**.
 - New landholders (landholders that did not directly or indirectly own or lease land in a specific district during the water year immediately preceding the current water year) must pay particular attention to completing and submitting the appropriate RRA forms prior to receiving Reclamation irrigation water.
 - This includes new trusts or entities formed by existing landholders.
 - Landholders who did not file RRA forms in a specific district during the water year immediately preceding the current water year, because their landholdings did not exceed the district's RRA forms submittal threshold, must also pay particular attention to completing and submitted the appropriate RRA forms prior to receiving Reclamation irrigation water if their landholdings change to exceed the district's RRA forms submittal threshold.
- Once your RRA forms have been filed for a particular water year, every time you have a landholding change (a change in number of acres owned or leased, a name change, a change in marital status, a change in holder of land title, etc.), you generally must submit a new RRA form to **all** districts in which you hold land **within 60 calendar days** of the date the landholding change became effective. **All part owners** affected by the

¹ Code of Federal Regulations

landholding change must also submit a new RRA form within 60 calendar days of the date the landholding change became effective. See Fact Sheet 11 (Landholding Changes) for more information.

The **date stamp the district provides upon receipt** of an RRA form in the district office is the date Reclamation uses to determine if the RRA form was submitted prior to the delivery of Reclamation irrigation water to the land identified on the RRA form. A signature date on an RRA form will not be used as the date on which the form was submitted. Only the “received” date stamp provided by the district constitutes sufficient proof of submittal to the district.

What is the difference between RRA form submittal threshold and RRA forms submittal category?

The **threshold** that is applicable in a particular district depends on that district’s RRA forms submittal **category** (1 or 2). However, for prior law recipients there is only one RRA forms submittal threshold:

- You have an **RRA forms submittal threshold of 40 acres westwide** (in the 17 Western States where Reclamation has projects). In other words, you must submit an RRA form if your westwide landholdings total **more than 40 acres**.
- The **40-acre RRA forms submittal threshold applies even if you are a prior law landholder in a discretionary provisions district**. The only way a landholder can be a prior law recipient in a district subject to the discretionary provisions is to own and/or lease **all land indirectly** (through an entity). Reference Fact Sheet 3 (How to Become Subject to the Discretionary Provisions) for more information on a prior law landholder in a discretionary provisions district.

Are there any types of landholders, or others, that are not considered to be prior law recipients?

The following landholder types are not considered to be prior law recipients in most, if not all, cases. In other words, these landholders do not have acreage limitation entitlements in association with the prior law provisions of the RRA. Rather, the acreage limitation entitlements for these landholders are based on the entitlements of the individuals and entities attributed with the land in question (for example, the beneficiaries of a trust, or the lessee of a public entity’s land). There are RRA forms specific to each of the following landholder types that are required to be used when these landholders must submit RRA forms:

Landholder Type	RRA Form
Trust or estate	Form 7-21TRUST Declaration of Trust’s or Estate’s Landholdings
Farm operator	Form 7-21FARMOP Declaration of Farm Operator Information
Public entity	Form 7-21PE Declaration of Public Entity’s Landholdings

What RRA forms can be used by prior law recipients?

Generally, individual landholders and entity landholders can be prior law recipients. A **standard RRA form** is completed by the landholder and submitted to the district in order to comply with the annual RRA form submittal requirement. A **supplemental RRA form** either accompanies a standard RRA form each year if required, or in certain cases can be submitted in lieu of a standard RRA form as noted in the following table. **Religious or charitable organizations** must meet certain criteria for full special application of the acreage limitation provisions. The “Report of Religious or Charitable Organizations’ Landholdings” (Form 7-2194), for religious or charitable organizations that are subject to the prior law provisions is used by organizations that meet these criteria and that must submit an RRA form to a district that is subject to the acreage limitation provisions. A reporting form (Form 7-2191) for legal entities is used when a religious or charitable organization does not meet the criteria (for full special application of the acreage limitation provisions) and has instead been determined by Reclamation to be an entity landholder.

Landholder Types	Standard RRA Forms			Supplemental RRA forms		
	Form 7-2190 Report of Individual's Landholdings	Form 7-2190EZ “EZ” Report of Individual's Landholdings	Form 7-2191 Report of Entity's Landholdings	Form 7-2194 Verification of Landholdings (can be used instead of a standard RRA form if you properly filed a standard RRA form(s) in a previous water year and you have had no changes to your landholdings since that time)*	Form 7-21FC Selection of Full-Cost Land (used if nonfull-cost entitlement is exceeded)**	Form 7-21XS Designation of Excess Land (used if ownership entitlement is exceeded)**
Individual (for purposes of completing prior law RRA forms, includes spouses and dependents claimed within the meaning of the Internal Revenue Code)	✓			✓	✓	✓
Individual (who meets all of these criteria): <ul style="list-style-type: none"> • All of your landholdings subject to the acreage limitation provisions are located in only one district, • Your total landholdings subject to the acreage limitation provisions are equal to or less than 160 acres (320 acres for a married couple if each spouse holds an equal interest in the land), • All of your landholdings are held directly (not owned or leased through any type of legal entity [such as a corporation or partnership], through a trust or estate, or in the names of your children or other dependents), • You are not claimed as a dependent within the meaning of the Internal Revenue Code, and • You are subject to the acreage limitation provisions in effect prior to the enactment of the RRA (you are a prior law recipient). 		✓		✓		

See next page for * and **

Landholder Types	Standard RRA Forms			Supplemental RRA forms		
	Form 7-2190 Report of Individual's Landholdings	Form 7-2190EZ "EZ" Report of Individual's Landholdings	Form 7-2191 Report of Entity's Landholdings	Form 7-21VERIFY Verification of Landholdings (can be used instead of a standard RRA form if you properly filed a standard RRA form(s) in a previous water year and you have had no changes to your landholdings since that time)*	Form 7-21FC Selection of Full-Cost Land (used if nonfull-cost entitlement is exceeded)**	Form 7-21XS Designation of Excess Land (used if ownership entitlement is exceeded)**
Entity (owned by more than one individual or family, or a prior law corporation regardless of ownership)			✓	✓	✓	✓
Individual or entity (who holds land only indirectly through legal entities)	✓ ***				✓	✓

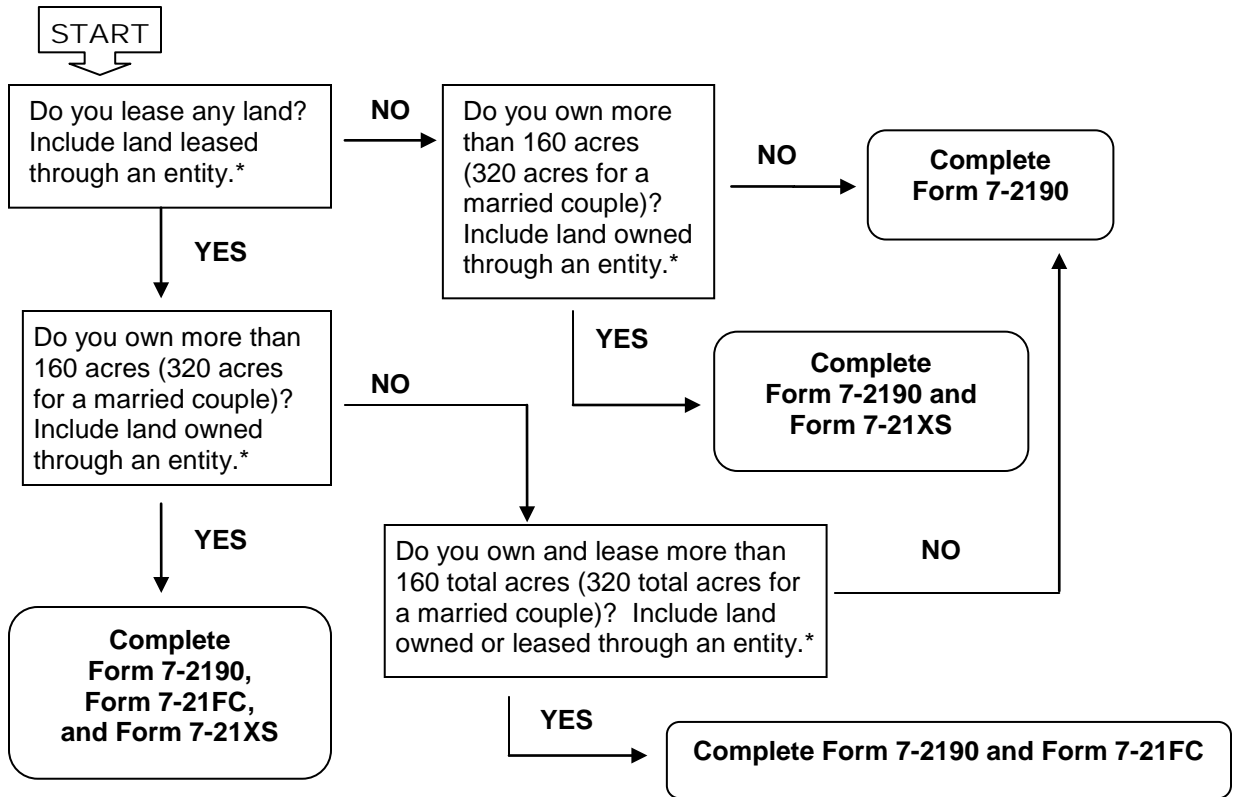
- * A landholder that is making new designations of excess land, or redesignating excess land, cannot use a Form 7-21VERIFY to verify the information on any previously submitted RRA form.
- ** Form 7-21FC and/or Form 7-21XS may be completed by an entity (the direct landholder) that agrees to select full-cost land or designate excess land for the benefit of a part owner or beneficiary (even though the entity itself may not exceed its nonfull-cost or ownership entitlement), so the part owner or beneficiary can be attributed with the correct number of acres to show compliance with personal nonfull-cost or ownership entitlements.
- *** A landholder that holds land **only indirectly** through a legal entity must complete an initial RRA form. After this initial RRA form submittal, the indirect-only landholder is not required to file any RRA form for those years that the entity (the direct landholder) has no change to its landholdings and all the information included on the previously submitted RRA form for the indirect-only landholder remains correct.

What is the correct RRA form to submit?

The first question to answer is whether you are an individual, a married couple, an entity that is wholly owned by an individual/single family/single entity, or a corporation. An **entity** (other than a corporation) that is wholly owned (owned by **one** individual, single family, or single entity) is identified on the owner's RRA form and is not required to submit its own entity RRA form (this exception does not apply to trusts and estates). A **corporation** whether partly owned or wholly owned is identified on the RRA form of the owner(s) **and** the corporation must submit its own entity RRA form. The following flowcharts will assist you with determining the correct RRA form to submit. The RRA forms are available at your district office and in electronic format on the RRA website at www.usbr.gov/rra.

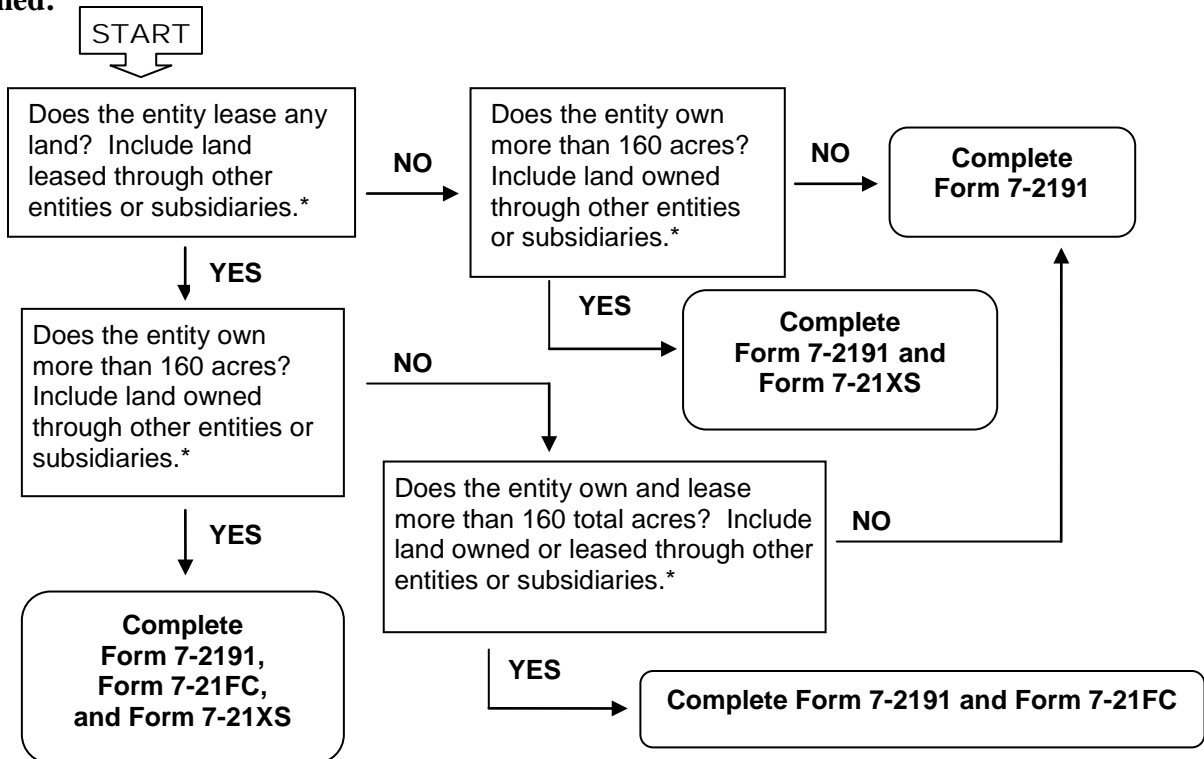
- The prior law ownership entitlement is applied either **district-by-district**, or **westwide**, depending on whether the land was acquired on or before December 6, 1979.
- The acreages listed in the flowcharts below (160 or 320) are applicable to land that was acquired **after** December 6, 1979. If your land was acquired **on or before** December 6, 1979, refer to Fact Sheet 8 (Prior Law Recipient Entitlements) for additional assistance in determining your correct prior law entitlement figures and substitute the correct acreage figure for 160 or 320, where applicable.

For individuals and married couples:



* All land leased from a public entity is treated as owned land by the lessee.

For corporations (including wholly owned corporations), and entities that are not wholly owned:



* All land leased from a public entity is treated as owned land by the lessee

Sources for more information

More information for your landholding situation and the corresponding acreage limitation ownership entitlements can be found in the following documents. Contact your district or the appropriate Reclamation office for further guidance.

Form 7-21INFO	General Information About the RRA Forms	The RRA Fact Sheets and the current water year's RRA forms and instructions are available online and at your district or the appropriate Reclamation office.
Separate instructions to each RRA form applicable to your landholding situation		
RRA Fact Sheet 1	RRA Forms	
RRA Fact Sheet 2	Acreage Limitation Status	
RRA Fact Sheet 3	How to Become Subject to the Discretionary Provisions	
RRA Fact Sheet 8	Prior Law Recipient Entitlements	
RRA Fact Sheet 10	Signature Requirements for RRA Forms	
RRA Fact Sheet 11	Landholding Changes	
RRA Fact Sheet 12	Trusts and Estates	
RRA Fact Sheet 15	Leases and Farm Operating Arrangements	
RRA Fact Sheet 17	Excess Land	
RRA website (including the RRA forms, District Reference Sources, and the text of the RRA and its associated Regulations)		www.usbr.gov/rra