

FACT SHEET 1 RRA FORMS

Reclamation Reform Act of 1982 (RRA)

This fact sheet details the annual submittal of RRA forms. If you are unsure of the information discussed in this fact sheet, contact your district or the appropriate Bureau of Reclamation office, or see the **Sources for more information** section at the end of this fact sheet.

What are the RRA forms?

- **Certification forms** (blue text on the forms) are for landholders (direct or indirect landowners or lessees) that are subject to the discretionary provisions of the RRA.
- **Reporting forms** (brown text on the forms) are for landholders that are subject to the prior law provisions.
- **Declaration forms** (green text on the forms) are used by trusts, public entities, and farm operators, regardless of whether the land (or the land they operate, in the case of a farm operator) is located in a prior law or discretionary provisions district.
- **Supplemental forms** (red text on the forms) are for landholders who must identify full-cost, nonfull-cost, excess, and/or nonexcess land (for example, landholders who exceed their ownership or nonfull-cost entitlements).
- RRA forms printed with black text are informational or allow additional space (continuation sheets) on which to provide the landholding information requested on the certification, reporting, or declaration forms.
- **District summary forms** are not completed by landholders. They are submitted to Reclamation annually by the water districts, using information provided to the districts on the landholders' RRA forms.
- RRA forms that are designed and distributed by Reclamation are approved for use by the Office of Management and Budget (an office within the Executive Office of the President of the United States).
- Other forms used by your district or other Federal, State, or local governments and organizations cannot be used in place of Reclamation's official RRA forms. The only exception is a substitute RRA form that has been reviewed and approved by Reclamation, and displays an RRA substitute form approval number issued by Reclamation.

Who must submit RRA forms?

- All landholders who hold (directly or indirectly own or lease) nonexempt land (irrigable or irrigation land that is subject to the acreage limitation provisions) within Reclamation projects **AND** who exceed the applicable RRA forms submittal threshold (see the table on page 2 of this fact sheet).
 - o Generally, **irrigable land** is land that is, can be, or is planned to be provided with Reclamation irrigation water through facilities that are provided or planned to be provided. **Irrigation land** is any land receiving Reclamation irrigation water for irrigation purposes (unless exempted under certain circumstances).

- Landholders are considered to be individuals, married couples and their dependents, legal entities (partnerships, corporations, trusts, estates, joint tenancies, tenancies-in-common, etc.), religious or charitable organizations, and public entities.
- The **direct owner** of a parcel of land is the individual(s) or entity(ies) specified on the title to the land as recorded in the applicable county.
- If land is leased, **the lessee** must annually submit an RRA form. If the **landowner** must also submit an RRA form for landholdings, information on the lease must be provided on the landowner's form.
- If land is subleased, **the sublessee** must annually submit an RRA form. If the **lessee** must also submit an RRA form for landholdings other than the subleased land, information on the sublease must be provided on the lessee's form.
- Certain farm operators must annually submit an RRA form. See Fact Sheet 15 (Leases and Farm Operating Arrangements) for more information.
- If required RRA forms are not annually submitted, you (or the entity, trust, or estate in which you have an interest) will not be eligible to receive Reclamation irrigation water, even if other existing requirements are met. Delivery of Reclamation irrigation water to land without an RRA form on file is a violation of the RRA, the Acreage Limitation Rules and Regulations (43 CFR¹ part 426; Regulations), and the Information Requirements for Certain Farm Operations in Excess of 960 Acres and the Eligibility of Certain Formerly Excess Land (43 CFR part 428).

When are RRA forms submitted?

- All required RRA forms for the water year in question must be on file at your district **before** you receive Reclamation irrigation water deliveries for that water year, as a condition for the receipt of irrigation water from a Reclamation facility.
- Landholders whose westwide landholdings (all nonexempt land that is directly or
 indirectly owned or leased in the 17 Western States where Reclamation has projects)
 total more than the RRA forms submittal threshold shown below must annually submit
 RRA forms.

RRA FORMS SUBMITTAL THRESHOLDS			
Landholder Status	District Forms Submittal Category 1	District Forms Submittal Category 2	
Qualified Recipient	240 acres	80 acres	
Limited Recipient	40 acres	40 acres	
Prior Law Recipient	40 acres	40 acres	
Public Entities	40 acres	40 acres	
Trusts and Estates	See the instructions for the "Declaration of Trust's or Estate's Landholdings" (Form 7-21TRUST) or Fact Sheet 12		
Farm Operators	See the instructions for the "Declaration of Farm Operator Information" (Form 7-21FARMOP) or Fact Sheet 15		

- A district's RRA forms submittal category is subject to change on an annual basis.
 Qualified recipients, trusts, and estates should **annually** contact all districts in which they hold land to determine the RRA forms submittal category of each district.
- Landholders may not use Class 1 equivalency factors when calculating total landholdings for RRA forms submittal thresholds.

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¹ Code of Federal Regulations

- Multi-district landholders that hold land in more than one district **MUST** submit forms based on their westwide landholdings and the forms submittal threshold for each district in which the land is located.
 - <u>For example</u>: Landholder A is a qualified recipient who directly holds 120 acres in District Y and 65 acres in District Z. For the 2008 water year, District Y has a Category 1 RRA forms submittal threshold (240 acres), while District Z has a Category 2 RRA forms submittal threshold (80 acres). Since Landholder A holds a total of 185 acres westwide, Landholder A is not required to submit an RRA form to District Y for 2008, but must submit an RRA form to District Z. If in 2009, both districts have Category 1 status, Landholder A would not have to submit RRA forms to either district; however, if both districts had Category 2 status in 2009, Landholder A would have to submit RRA forms to both districts.
- Each district may establish a due date for the RRA forms. Contact your district (or districts, if you hold land in multiple districts) to see if a due date has been established.
- Every time you have a landholding change (a change in ownership, number of acres leased, etc.) you 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. See Fact Sheet 11 (Landholding Changes) for more information.
 - The landholding change requirements do not apply to farm operators.
 See Fact Sheet 11 (Landholding Changes) for more information.

What RRA form should I submit?

- The RRA forms required for a particular landholding situation vary, depending on the type of landholder, the landholder's acreage limitation status, whether or not there have been landholding changes, etc. See the **Sources for more information** section at the end of this fact sheet for additional direction on how to determine what RRA forms must be submitted.
- If you are a nonresident alien or a representative of a foreign entity, see Fact Sheet 16 (Nonresident Aliens and Foreign Entities) or contact your district.
- If you have been submitting reporting forms (brown text) and you become subject to the discretionary provisions through a contract action taken by the district, you must submit certification forms (blue text) to every district in which you hold nonexempt land.

Where must RRA forms be submitted?

- You must submit RRA forms to **each district** in which you directly or indirectly own or lease nonexempt land.
- If you contract directly with Reclamation, submit your RRA forms to the appropriate Reclamation office.
- Farm operators who are required to complete a Form 7-21FARMOP must submit a Form 7-21FARMOP to **each district** in which they provide services. See Fact Sheet 15 (Lease and Farm Operating Arrangements) for more information.

Who is responsible for the information on an RRA form?

• Landholders are ultimately responsible for the thoroughness and accuracy of the information provided on the RRA forms. This applies even if another party (a district employee, attorney, accountant, relative, etc.) completes the RRA form for a landholder.

- All landholders must sign their own RRA forms, or provide legal documents (such as signature authorizations) that allow someone else to sign. See Fact Sheet 10 (Signature Requirements for RRA Forms) for more information.
- Districts are responsible for maintaining and disposing of RRA forms in accordance with the Privacy Act of 1974 and the form retention requirements established by Reclamation.

What are the exceptions to the RRA form submittal requirements?

The following are some examples (not all inclusive) of situations where annual RRA form submittal is not required.

- A landholder who exceeds the applicable RRA forms submittal threshold if they also meet **ALL** of the following criteria.
 - o An RRA form has been submitted in a previous water year.
 - o All land is held **only indirectly** through entities, trusts, or estates.
 - o The number of acres attributed to the landholder through the entity, trust, or estate has not changed since the RRA form was submitted.
 - o The percentage of interest in the entity, trust, or estate that is attributed to the landholder has not changed since the RRA form was submitted.
 - o All other information on the previously submitted RRA form has not changed.
- Land in a district that is exempt from the acreage limitation provisions by statute, action of the Secretary of the Interior, certain types of contracts (such as Small Reclamation Projects Act contracts) or projects (such as the Corps of Engineers), or land excluded by regulation (such as Indian trust or restricted land).
- A landholder holds land in a district where the form submittal threshold changes to a higher threshold, provided the landholder's westwide landholdings do not exceed the higher threshold.
- A wholly owned subsidiary, **only if** its ultimate parent legal entity has properly submitted an RRA form that fully discloses the landholdings of each of the parent entity's subsidiaries.

Sources for more information

The RRA forms are a fundamental part of the RRA program. More information for your landholding situation 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	
Separate instructions to each RRA form applicable to your landholding situation		The RRA Fact
RRA Fact Sheet 2	RRA Fact Sheet 2 Acreage Limitation Status	
RRA Fact Sheet 4	Qualified Recipient Entitlements	current water year's
RRA Fact Sheet 5	Qualified Recipient RRA Forms	RRA forms and
RRA Fact Sheet 6	Limited Recipient Entitlements	instructions are
RRA Fact Sheet 7	Limited Recipient RRA Forms	available online and
RRA Fact Sheet 8	Prior Law Recipient Entitlements	at your district or
RRA Fact Sheet 9	Prior Law Recipient RRA Forms	the appropriate
RRA Fact Sheet 10	Signature Requirements for RRA Forms	Reclamation office.
RRA Fact Sheet 11	Landholding Changes	
RRA website (including the RRA forms, District Reference Sources, and the text		www.uchr.gov/rro
of the RRA and its ass	www.usbr.gov/rra	