



IRA ASSET VALUATION

For your annual valuation to be reflected on the year-end statement of the current year, this form must be submitted by **January 15th** of the following year.

If not submitted by the date shown above, a \$25 late fee may apply.

Return by regular or overnight mail: 221 South Phillips Avenue, Suite 206, Sioux Falls, SD, 57104
Fax: 605-415-4296 | E-mail: info@IRAFinancialTrust.com | For inquiries, call: 800-472-1043 or visit IRAFINANCIALTRUST.COM

A. PARTICIPANT IDENTIFICATION

INVESTOR'S FULL NAME

PHONE NO.

IRA ACCOUNT NUMBER

B. INSTRUCTIONS Please review these instructions prior to completing this form. Do NOT use this form for Private LLC or Real Estate Valuations.

The custodian is required to report annually the Fair Market Value (FMV) of your account to the Internal Revenue Service. Under the custodial agreement you may provide or we may request that you provide the information to accomplish this requirement. To provide this information, you must complete this form, sign, date and return it to us at the address above. You should complete the document as follows:

- Complete Section A. Enter the name of the asset in Section C, (if available use the asset name shown on your most recent statement, use multiple forms if more than one asset). Enter the Fair Market Value of the asset in Section C below.
- The Fair Market Value is the price at which the asset would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts about the asset. The Fair Market Value may be an estimate of the value, but you are solely responsible for any such estimate and any tax consequences arising therefrom.
- If your account is a partial owner of the Asset, the Fair Market Value you enter below MUST reflect ONLY the Fair Market Value of that portion of the Asset which is owned by your account.
- If you are providing this Fair Market Value for purposes of valuing your Asset/Account in a Roth conversion, distribution to you, as part of a required minimum distribution or other taxable distribution, this form must be signed and attested to by a licensed professional (CPA, appraiser, etc) knowledgeable about the holdings of your account.

C. VALUATION

| | | |
|----------------------|--------------------------------|---------------------------|
| Asset Name: _____ | Fair Market Value: \$ _____ | Custodial Use Only |
|----------------------|--------------------------------|---------------------------|

D. PARTICIPANT CERTIFICATION

I, the undersigned account holder, certify under penalty of perjury, that the above information is true, correct and represents the fair market value of the Limited Liability Company named above. I further certify that I know and understand the rules and regulations of the Internal Revenue Service and Department of Labor regarding prohibited transactions within a retirement account and that neither I nor anyone connected to this LLC have engaged in any such transactions.

Signature of Participant

_____/_____/_____
Valuation as of date

For year-end reporting, enter December 31st if value is to be reflected on year-end statement

E. LICENSED PROFESSIONAL CERTIFICATION Required ONLY if valuation is to be used for a taxable distribution or Roth conversion.

I certify under penalty of perjury that I am knowledgeable about the holdings of this account and I have reviewed the Fair Market Valuation entered above and that the above information is true correct and represents the fair market value of the Asset named.

Signature

_____/_____/_____
Executed on

Name Print

Phone Number

Licensing Authority

License Number (if any)