



FAIR MARKET VALUATION OF ASSET

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IMPORTANT INFORMATION:

The form is to be completed when looking to assign or change the value of an asset holding within your retirement account.

- The FMV is also required when requesting an in-kind asset distribution, converting, or transferring an asset to a beneficiary. Fair Market Valuations to be submitted annually by December 31 for each asset held in an IRA to ensure proper tax reporting to the Internal Revenue Service (IRS).

PART 1: ACCOUNT HOLDER INFORMATION

Name: _____ Account #: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

PART 2: ASSET DESCRIPTION

Date of Valuation: _____ Current Percentage, Units, or Shares Owned by this Account: _____

Price per Unit/Share: _____ Current Total Value: _____

Asset Type: Real Estate Entity Other: _____ Asset Name or ARN: _____

PART 3: NEW VALUATION/APPRaisal INFORMATION

Valuator: _____ Email: _____ Phone Number: _____

Street Address: _____ City: _____ State: _____ Zip Code: _____

I certify that I am qualified to provide an independent third party fair market valuation of the aforementioned asset. In addition, I understand that the new fair market value that I give will be reported to the IRS and therefore is accurate to the best of my knowledge. Furthermore, I have included sufficient supporting documentation substantiates the change in the asset value.

Supporting Documentation That Is Commonly Used To Substantiate A Change In An Asset Holding Value

- Real Estate – An appraisal, a comparative market analysis (CMA), a broker price opinion (BPO), and/or a property tax assessor’s value (if reflecting true FMV)
- Non-Recourse Loan -A current statement reflecting the balance owned on the loan
- Promissory Note (secured or unsecured) – A current statement reflecting the accrued unpaid interest
- Corporation, Partnership, LLC, PPM, – An executed letter of explanation reflecting the current value of the asset holding . This letter will need signed by a company officer, owner, partner or third-party valuator
- Precious Metals - A current statement for broker dealer or depository reflecting the fair value of the each type of the coin, bar, metal

Valuator Signature: _____ Date: _____

PART 4: SIGNATURE AUTHORIZATION

I certify that I am the IRA Account Owner of the above referenced account and asset and in that capacity I have retained the services of a qualified third party valuator to prepare, present and attest to the value of the asset as defined above. and that the information contained herein is true and accurate to the best of my knowledge.

Account Holder Signature: _____ Date: _____