

Looking for an easier, faster way to submit paperwork? Try the **SERVICENOW** option at [www.StrataTrust.com/Forms](http://www.StrataTrust.com/Forms)  
 ♦ E-sign and transmit directly to STRATA ♦ Safely upload supporting documentation ♦ Securely transfer data with SFTP file protocol

Use this form to provide STRATA Trust Company ("STRATA") with the IRS required valuation update for Mineral Rights held in your account.

### Fair Market Value ("FMV") Submission for Mineral Rights

The IRS requires custodians to report the Fair Market Value (FMV), or good faith estimate, of mineral rights annually and/or before a taxable event. Mineral rights are alternative assets that do not trade publicly, so their valuation requires specialized expertise. The account owner cannot self-determine the value.

#### Qualified Valuation Agent:

The valuation must come from a qualified, independent source, such as:

- Licensed appraiser
- CPA or qualified financial professional
- Investment sponsor, managing member, or general partner with authority
- Independent third-party familiar with the asset type (e.g. petroleum engineer)

#### Submission Guidelines:

- Each mineral rights asset requires a separate FMV form.
- Supporting documentation must be signed by the valuation agent
- Valuation Agents must be independent, certified/licensed, and not a disqualified person under IRC §4975.

**STRATA reserves the right to reject FMV submissions that do not meet this criteria**

## Section 1 | Accountholder Information

Accountholder Name		Account Number
Social Security Number (Last 4 Digits Only)	Daytime Phone	Email

## Section 2 | Valuation Information

### Accepted Supporting Documentation

*\*Supporting documentation must be provided for each individual asset listed*

#### Annual Update (Select One)

- A sponsor/manager certified valuation.
- A signed Mineral Rights Broker Opinion

## Section 3 | Property Information

**Complete only the fields applicable to the number of mineral rights assets held in your account.**

<b>Asset 1:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation
<b>Asset 2:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation
<b>Asset 3:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation

Looking for an easier, faster way to submit paperwork? Try the **SERVICENOW** option at [www.StrataTrust.com/Forms](http://www.StrataTrust.com/Forms)  
 ♦ E-sign and transmit directly to STRATA ♦ Safely upload supporting documentation ♦ Securely transfer data with SFTP file protocol

<b>Asset 4:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation
<b>Asset 5:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation
<b>Asset 6:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation
<b>Asset 7:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation
<b>Asset 8:</b> Legal Description	STRATA Asset ID (if known)
New Valuation Amount	Date of New Valuation

## Section 4 | Terms and Conditions

**By signing this document, I hereby understand and confirm the following:**

- STRATA does not value assets, conduct appraisals of assets, or verify the accuracy of prices/values reported to it.
- STRATA does not provide any tax, legal, or investment advice.
- The valuation provided is used to report the asset's value held within my account to the IRS and supporting documentation, as described above in Section 2, is required along with this form.
- If the valuation is received after April 30<sup>th</sup>, the updated value will reflect the form submission date, and any corrected tax forms may incur a correction fee.
- If a valuation agent was used to provide value, they are not considered a disqualified person, as defined by Internal revenue Code 4975, and the Valuation Agent is qualified to give an independent valuation for the property(ies) shown above either as a certified real estate appraiser or licensed real estate agent/broker.
- Submitting any false or misleading valuation/appraisal of any assets may result in IRS penalties.
- The information and supporting documentation are true and accurate to the best of my knowledge.
- I am directing STRATA to update the FMV of the asset(s) listed above as indicated and I agree to indemnify, hold harmless, and defend STRATA from any loss, damage, injury, and expenses that may be incurred should the information be incorrect, false, or misleading.



\_\_\_\_\_  
 Accountholder Signature

\_\_\_\_\_  
 Date

## Form Submission Options

- Fax: 512.495.9554
- US Mail: PO Box 849, Austin, TX 78767
- Email: [InvestmentUpdates@StrataTrust.com](mailto:InvestmentUpdates@StrataTrust.com)
- Overnight: 901 S. Mopac Expy, Barton Oaks Plaza II, Ste100 Austin, TX 78746

**Client Services** 866.928.9394 | [InvestmentUpdates@StrataTrust.com](mailto:InvestmentUpdates@StrataTrust.com) | Online: [www.StrataTrust.com/Service-Request](http://www.StrataTrust.com/Service-Request)