

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

The IRS requires that all custodians report the Fair Market Valuation (or good faith estimate) of any asset(s) held in a retirement account annually. To fulfill this requirement, STRATA Trust Company ("STRATA") requires that you obtain the Fair Market Valuation of the asset(s) held in your account each year and provide it to us to ensure proper reporting for your account. STRATA requires that a valuation be provided annually or prior to one of the following events:

- You take a distribution of an asset in kind
- You convert an asset
- You transfer an asset in the account to beneficiaries
- There has been a major change in asset value

Instructions:

- The Fair Market Valuation (or good faith estimate) you provide must be determined for a particular asset and this requires that you seek the services of a qualified independent third-party.
- You may not provide the valuation for an asset held in your account. A list of third-party valuation services is provided with this form for your convenience, or you may find another qualified independent third party to determine and provide the asset valuation.
- The third party providing the independent valuation can attach the documents which support the valuation being provided. For an asset that is in bankruptcy, receivership, foreclosure, or another court matter, the paperwork or documentation **must** be included.
- Valuation changes of 50% or greater will require supporting documentation when submitting to STRATA. Reference the documentation listed in Section 4 for what is acceptable.
- The accountholder **must** include the related supporting documentation **signed** by a third party valuation agent with this form submission.



Fair Market Valuation Update

Privately Held Assets

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Section 1 | Your Role in this Submission

What is your relationship to the account? Accountholder Investment Sponsor

Accountholders:

What type of valuation will you be providing? Signed copy of a third-party valuation Statement from the Investment Sponsor

Investment Sponsors:

What type of valuation will you be providing? STRATA's Fair Market Valuation form Statement from the Investment Sponsor

Section 2 | Accountholder Information

Accountholder Name Account Number

Social Security Number (Last 4 Digits Only) Phone Number Email

Section 3 | Sponsor or Valuation Agent Information

Sponsor/Valuation Contact Name Title

Company Name

Address

City State Zip

Email Phone Number

Section 4 | Asset Information

Provide a good faith estimate reflecting the current fair market value of the investment below.

Asset Name

Asset ID (if known)

Current Fair Market Value or Good Faith Estimate for this Asset Date of Fair Market Valuation

Valuation changes of 50% or more based on the last value reported to STRATA requires supporting documentation.

Supporting document requirements:

A letter or report, including a statement of the financial account, that explains the reason for and basis of the valuation change and is signed by one of the following:

- The LP general partner, LLC managing member or authorized officer of the entity which issued the stock, or
- An *independent third party*
 - An accounting firm or certified appraiser
 - A CPA or attorney

Note: The party providing the FMV change and/or supporting documentation cannot be a disqualified person under 26 U.S. Code § 4975.

Client Services 866.928.9394 | InvestmentUpdates@stratatrust.com | Online: www.StrataTrust.com/Service-Request

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Section 5 | Terms and Conditions

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

1. STRATA does not value assets, conduct appraisals of assets, or verify the accuracy of prices/values reported to it.
2. STRATA does not provide any tax, legal, or investment advice.
3. The valuation provided is used to report the asset's value held within my self-directed retirement account to the IRS and supporting documentation, as described above in Section 4, is required along with this form.
4. If the valuation is received after April 30th, the updated value will reflect the form submission date, and any corrected tax forms may incur a correction fee.
5. 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 shown above, either as a certified real estate appraiser or licensed real estate agent/broker.
6. Submitting any false or misleading valuation/appraisal of any assets may result in IRS penalties.
7. The information and supporting documentation are true and accurate to the best of my knowledge.
8. I am directing STRATA to update the FMV of the asset 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.



Authorized Signature

Date

Form Submission Options

- Fax: 512.495.9554
- Email: InvestmentUpdates@StrataTrust.com
- US Mail: PO Box 23149, Waco, TX 76702
- Overnight: 7901 Woodway Drive, Waco, TX 76712

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The IRS requires that all custodians obtain and report the fair market valuation (FMV) (or good faith estimate), of assets held in self-directed accounts each year and/or before any taxable event.

In most cases, STRATA works directly with the investment sponsor to obtain the required valuation update. If the investment sponsor is unable to provide a valuation, it becomes the accountholder's responsibility to ensure the valuation requirement is fulfilled.

The following independent firms may be able to assist in determining the FMV of alternative investments. This list is provided for informational purposes only and does not constitute an endorsement or recommendation by STRATA Trust Company. You may choose any qualified, independent third party to complete the valuation. We recommend contacting multiple firms to compare their services, expertise, and costs before engaging a valuation provider.

To learn more about FMV valuations and annual timelines, visit STRATA's [Self-Directed IRA Knowledge Center](#).

Axiom Valuation Solutions

Phone: 781.486.0100 or 800.477.8258
Email: Info@AxiomValuation.com
Website: www.AxiomValuation.com

Securities Quote Xchange (SQX)

Phone: 630.871.1101
Email: Inquiries@SQX.com
Website: www.SQX.com

Equity Valuation Associates

Phone: 808.637.8480
Email: Info@EVAValue.com
Website: www.EquityValuationAppraisals.com

SPARDATA

Phone: 240.553.1100
Email: Support@SparData.com
Website: www.SparData.com

Mercer Capital

Phone: 901.685.2120
Email: Mcm@MercerCapital.com
Website: www.MercerCapital.com

ValueScope, Inc.

Phone: 817.481.4995
Website: www.ValueScopeInc.com

Robert A Stanger & Company, Inc.

Phone: 732.389.3600
Email: Info@RaStanger.com
Website: www.RaStanger.com