

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

Use this form to provide STRATA Trust Company ("STRATA") with the IRS required fair market valuation ("FMV") update for real estate held in your account.

Important details about submitting your FMV:

- Supporting documentation is required with this form.
- Each asset requires a **separate** FMV form.
- The supporting documentation **must** be signed and completed by a certified real estate appraiser or a licensed real estate professional ("Valuation Agent") of the accountholder's choice if a Valuation Agent is required.
- Valuation Agents must be independent third-party professionals who are certified or licensed and not considered a disqualified person as defined in Internal Revenue Code 4975. STRATA reserves the right to reject FMV form submissions that do not meet the above criteria.

Information regarding accepted supporting documentation:

- **Broker Price Opinion (BPO) / Comparative Market Analysis (CMA)** – An estimate of value prepared and signed by a licensed real estate broker or agent, based on recent comparable sales in the area.
- **Certified Real Estate Appraisal** – A formal valuation prepared and sign by a licensed real estate appraiser, providing the most detailed and recognized market value.
- **Approved Third-Party Site Report** – A valuation from Zillow, Realtor.com, or Redfin only. Tax assessments are not accepted. Submit a timestamped screenshot that shows the property address and valuation amount. Both must match the address on file and the value listed on this form.

Section 1 | Accountholder Information

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

Section 2 | Valuation Information

Valuation Reason:

- Annual Update (Yearly valuation required for IRS reporting (Form 5498). Used only for reporting, not a taxable event.)
- Distribution (Needed when property is taken out of the IRA to determine the taxable value of the distribution.)
- Roth Conversion (Required when moving property from a Traditional IRA to a Roth IRA to determine taxable value of the distribution.)

Select the type of documentation you are providing for your valuation:

- A signed, certified real estate appraisal.
- A signed broker price opinion ("BPO") or comparative market analysis ("CMA").
- A report from an approved third-party site. **(Only accepted for Annual Updates).**

Section 3 | Property Information

Please indicate which information you have for the property: Property Address Legal Description

Property Address (if applicable)

Legal Description (if applicable)

Please list the new valuation information below:

New Valuation Amount	Date of New Valuation
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Section 4 | 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 IRA to the IRS and *supporting documentation*, as described above in Section 2, 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 a valuation, 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.



Accountholder Signature

Date

Form Submission Options

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