

Fair Market Valuation- Self Certification (IRA/LLC or 401k/LLC)

IMPORTANT INFORMATION

This form is used to assign or change the value of an asset on an Annual basis for a non-taxable event. Directed Trust Company requires a FMV Form to be submitted to update the value of your asset. The FMV ensures proper tax reporting for your retirement account.

Do not use this form if your account is subject to RMD, or if you are doing an in-kind roth conversion or an in-kind distribution. In those instances, please complete the Fair Market Valuation-Taxable Event Form.

Please use a separate form for each IRA or 401k owned LLC asset value you are updating and attach all supporting documentation to this Form. Valuations without proper documentation will not be processed. Directed Trust Company reserves the right to reject submissions if no supporting documentation is provided or if the documentation provided is not accurate and/or adequate.

Supporting Documentation Required for Annual Valuations

- **Real Estate** – An appraisal, a comparative market analysis (CMA), a broker price opinion (BPO), and/or a property tax assessor's value. If a mortgage (non-recourse loan) or another liability is held on a property, please provide a current statement to update the balance of the mortgage or liability.
- **Loans / Promissory Notes** – Statement showing principal owed and accrued and unpaid interest as of 12/31. A calculation or third-party servicer statement is acceptable.
- **Corporations, Partnerships, LLCs**, – Record of information from the company invested into, indicating value as of 12/31. This may be from the company's officers or third-party accountants or other professionals.
- **IRA/LLC or 401k/LLC** – An IRA or 401k owned LLC is valued by totaling the value of all assets in the LLC. For example, an IRA/LLC or 401k/LLC with a checking account and rental property would be valued at the 12/31 balance of the checking account (attach bank statement) and property CMA, BPO, or tax assessment (see real estate above).

Fair Market Valuation and Tax Deadline - IRA Account Owners Only (not applicable for 401(k)s)

Please note that Directed Trust Company must receive a completed FMV Form including complete and accurate supporting documents no later than March 1, in order to ensure accurate and timely reporting to the IRS on Form 5498. FMV Forms and supporting documents received after March 1, will require written instruction directing Directed Trust Company to correct the IRS Form 5498 for your account and a \$250.00 charge will be assessed for this corrected reporting. FMV Forms received after December 1 of the prior year may not be reflected on your 1st Quarter statement but will be reflected on your Form 5498.

INVESTMENTS: NOT FDIC INSURED ■ NO GUARANTEE ■ MAY LOSE VALUE

[Secure File Upload](#)

www.directedira.com/secureupload

Email Forms to:

Investments@directedira.com

Send Mail to:

3033 N. Central Ave. Ste. 415
Phoenix, AZ 85012

Phone: (602) 899-9396

Fax: (602) 899-9641

Directed Trust Company is a tradename of Directed Trust Company, an Arizona Corporation

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Attach all supporting documentation to this Form. Valuations without proper documentation will not be processed. Directed Trust Company reserves the right to reject submissions if no supporting documentation is provided or if the documentation provided is not accurate and/or adequate.

1. Account Owner Information

First Name: _____ MI: _____ Last Name: _____

Last 4 of SSN: _____ Date of Birth: ____/____/____ Phone Number: _____

Directed Trust Company Account Number: _____ Account Type: _____

2. Assets held within an IRA or 401k owned LLC- Worksheet

This should only be filled out if you have assets directly held by an IRA or 401k owned LLC. If you have multiple LLC's owned by an IRA or 401k please use a separate form for each LLC. If assets are held directly by your retirement account, please use the Fair Market Valuation-Self Certification Account form.

Name of IRA or 401k LLC: _____

This Valuation is being completed for the Tax Year Ending 20_____

Checking Account Value as of 12/31		\$ _____	<input type="checkbox"/> Bank Statement Attached
Savings or Additional Account Value as of 12/31		\$ _____	<input type="checkbox"/> Bank Statement Attached <input type="checkbox"/> Not applicable
Real Property	Address, Parcel ID or Partial Legal Description	<input type="checkbox"/> Attach Assessor Tax Statement, CMA, or BPO for each property listed	
	1.	Value: \$ _____	
	2.	Value: \$ _____	
	3.	Value: \$ _____	
	4.	Value: \$ _____	
Note	Borrower Name, Individual or Company	<input type="checkbox"/> Attach Statement or calculation of principal and interest owed.	
	1.	Value: \$ _____	
	2.	Value: \$ _____	
	3.	Value: \$ _____	
	4.	Value: \$ _____	

Other	Explanation	<input type="checkbox"/> Attach Documentation
	1.	Value: \$ _____
	2.	Value: \$ _____
	3.	Value: \$ _____

Bank Account(s) Total =	\$ _____
Real Property Total =	\$ _____
Note Total =	\$ _____
Other Total =	\$ _____
Total Value =	\$ _____

IRA or 401k ownership percentage of LLC = _____%

If less than 100%, reduce the total value by percent of IRA or 401k ownership of LLC. For example, if the LLC value is \$100k and your account owns 70% of the LLC, your accounts interest is valued at \$70k.


Grand total of accounts interest in LLC = \$ _____

3. Account Owner Authorization

By signing below, I hereby understand and confirm the following:

- Directed Trust Company (hereinafter, "Custodian") does not value assets, conduct appraisals of assets, or verify the accuracy of prices/values reported to it.
- Custodian does not and did not provide any tax, legal, or investment advice and Custodian does not and did not recommend any agent, company, or specific investment.
- I certify that the information listed above is true and correct to the best of my knowledge.
- I understand that this valuation will be used for reporting purposes and that any false or misleading information may subject me, the Account Owner, and the Valuator, if applicable, to fines and penalties.
- I hereby direct Custodian to update the FMV of the asset listed above as indicated and I agree to indemnify, hold harmless, and defend Directed Trust Company and its respective officers, directors, managers, members, employees, representatives, agents, owners, successors, and assigns from any and all loss, damage, injury, and expense of any nature, including attorney's fees, that may be incurred should the information be incorrect, false, or misleading.

Please note electronic signatures on this form must include the electronic signature Certification page or Certification Stamp. If one is not included, we will not accept this form.

 _____ Date
 Account Owner Signature

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Secure File Upload	Email Forms to: Investments@directedira.com	Send Mail to: 3033 N. Central Ave. Ste. 415 Phoenix, AZ 85012	Phone: (602) 899-9396 Fax: (602) 899-9641
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