

## 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** – Third party evidence or indication of value is required. An appraisal, a comparative market analysis (CMA), a broker price opinion (BPO), letter from a licensed real estate agent/broker, a Zillow or estimate, 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 or other information to update the balance of the mortgage or liability and to be used to calculate a net value of the asset.
- **Loans / Promissory Notes** – Statement, amortization schedule, or explanation 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 the property value (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 are generally processed after December 31 so they are not reflected on your 4th Quarter year-end statement but will be reflected on your Form 5498 for the prior year.

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

#### [Secure File Upload](#)

[www.directedira.com/secureupload](http://www.directedira.com/secureupload)

#### Email Forms to:

[Investments@directedira.com](mailto: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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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 for that specific asset type.

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
<b>Real Property</b>	<b>Address, Parcel ID or Partial Legal Description</b>		<input type="checkbox"/> Attach Third Party Information (appraisal, CMA, BPO, assessor value, Zillow/other estimate)
<b>Property</b>	<b>1.</b>	Value \$ _____	
	<b>If applicable, reduce for non-recourse loan or debt on property due as of 12/31 (attach evidence or explanation of debt) \$ _____</b>	Net Value (after debt) \$ _____	
<b>Property</b>	<b>2.</b>	Value: \$ _____	
	<b>If applicable, reduce for non-recourse loan or debt on property due as of 12/31 (attach evidence or explanation of debt) \$ _____</b>	Net Value/Equity for Property \$ _____	
<b>Note</b>	<b>Borrower Name, Individual or Company</b>		<input type="checkbox"/> Attach Statement or calculation of principal and interest owed.
	<b>1.</b>	Value: \$ _____	
	<b>2.</b>	Value: \$ _____	
	<b>3.</b>	Value: \$ _____	
	<b>4.</b>	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 =	\$ _____
<b>Total Value =</b>	<b>\$ _____</b>

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.



\_\_\_\_\_  
Account Owner Signature

\_\_\_\_\_  
Date

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