

Fair Market Valuation - Self Certification (IRA Account)

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(s). The FMV ensures proper tax reporting for your IRA.

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 Taxable Event Fair Market Valuation Form.

Please use a separate form for each asset value you are updating and attach all supporting documentation to this form. Valuations without proper documentation will not be processed. Directed IRA 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** – An IRA/LLC is valued by totaling the value of all assets in the LLC. For example, an IRA/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

Please note that Directed IRA 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 IRA 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 IRA is a tradename of Directed Trust Company, an Arizona Corporation

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1. Account Owner Information

First Name: _____ MI: _____ Last Name: _____

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

Directed IRA Account Number: _____ Account Type: _____

2. Assets Held Directly in your IRA Account- Worksheet

This table should be filled out when assets are held directly by your IRA account. If you have an IRA/LLC, use the Fair Market Valuation-Self Certification- IRA/LLC form.

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

<input type="checkbox"/> Real Property	Address, Parcel ID or Partial Legal Description	<input type="checkbox"/> Attach Third Party Information (appraisal, CMA, BPO, assessor value, Zillow/other estimate)
Property	1.	Value: \$ _____
	If applicable, reduce for non-recourse loan or debt on property due as of 12/31 (attach evidence or explanation of debt) \$ _____	Net Value (after debt) \$ _____
Property	2.	Value: \$ _____
	If applicable, reduce for non-recourse loan or debt on property due as of 12/31 (attach evidence or explanation of debt) \$ _____	Net Value (after debt) \$ _____
<input type="checkbox"/> Note	Borrower Name, Individual or Company	<input type="checkbox"/> Attach Statement or calculation of principal and interest owed.
	1.	Value: \$ _____
	2.	Value: \$ _____
<input type="checkbox"/> Private Company	Company Name, # of Units/Shares	<input type="checkbox"/> Attach Copy of Company Purchase Agreement.
	1.	Value: \$ _____
	2.	Value: \$ _____
<input type="checkbox"/> Other	Example: Tax Lien / Deed, etc.	<input type="checkbox"/> Attach Documentation
	1.	Value: \$ _____
	2.	Value: \$ _____

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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