

## FORM PURPOSE

**This valuation form is used to indicate the annual fair market value (FMV) of an IRA asset.**

**RealTrust**, as Administrator of your IRA account, has agreed to:

- Provide you with a form so you can report the FMV to us for your year-end statement;
- Provide the IRS the FMV of your account annually (does not include qualified plans); and
- Report the FMV of in-kind asset distributions from your account during the given year.

By law, the valuation of your self-directed IRA account assets must be provided to RealTrust annually and/or at the time of a distribution of an asset in-kind (including Roth conversions, recharacterizations, transferring assets to beneficiaries, etc.)

## FORM INSTRUCTIONS

### INSTRUCTIONS FOR COMPLETING ANNUAL FMV FORM:

#### **THIS FORM MUST BE RETURNED TO REALTRUST NO LATER THAN JANUARY 15, 2021**

[A \$100 per asset valuation delinquency fee will be charged for all past-due forms. Please note that incomplete or erroneous forms will not be processed and the late fee will apply.]

1. **General Information:** Account Holder's name, Account Number and Account Type.
2. **Asset Information: PLEASE USE A SEPARATE FORM FOR EACH ASSET HELD IN THE ACCOUNT.**
  - A. Asset Description:** Include property address, company name or borrower information. If you are unclear what your asset description is, please refer to your most recent Account Statement or visit your online account portal.
  - B. Date of valuation:** Date value was determined.
  - C. Current Fair Market Value:** Must be a specific number, no value ranges.  
**\*\*\*Supporting valuation documentation must be provided with the form\*\*\***
3. **Third Party Valuator Information & Signature:** Name, title and contact information for the valuator. Valuator **MUST** sign and date the form in this section.
4. **Signature of Participant:** Participant (Account Owner) **MUST** sign and date in section 4.

#### **FORMS MAY BE RETURNED BY EMAIL, FAX, OR MAIL**

FAX: (866) 904-8117  
REGULAR MAIL:  
RealTrust Group  
PO BOX 69  
Chelan, WA 98816

EMAIL: [info@realtrustgroup.com](mailto:info@realtrustgroup.com)  
OVERNIGHT MAIL:  
RealTrust Group  
312 E. Trow Ave., Suite 201  
Chelan WA 98816

**Questions? Call (877) 536-4100**



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**PLEASE USE A SEPARATE FORM FOR EACH ASSET HELD IN YOU REALTRUST ACCOUNT.**

**1. GENERAL INFORMATION**

Participant:

Account No.:  Account Type:

**2. ASSET INFORMATION**

Asset Description:

Date of Valuation:  Current Fair Market Value:

Percentage of ownership:  **(Please only report your portion of the value)**

**PLEASE NOTE: DOCUMENTATION SUPPORTING THE FAIR MARKET VALUE IS REQUIRED.**

**3. THIRD PARTY VALUATOR INFORMATION & SIGNATURE**

Valuator Name:  Title:

Address:

Phone:  Email Address:

I certify that I am qualified to give an independent valuation/appraisal for this particular asset. I understand that this valuation will be used for reporting to the Internal Revenue Service. I understand that any false or misleading valuation of any asset may result in penalties and fines for both the valuator and the Account Owner.

**Valuator Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**4. SIGNATURE OF PARTICIPANT**

I certify that I am the owner of the above-referenced account and that the information herein contained is true and accurate to the best of my knowledge. I understand that this valuation information will be used for reporting to the Internal Revenue Service. I understand that any false or misleading valuation of any asset may result in penalties and fines for both the valuator and the account owner.

**Participant's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_