



Real Control. Real Choice. Real **Wealth.**

AFFIDAVIT REGARDING FAIR MARKET VALUE

1. The undersigned _____ (Your Name) is owner/holder of IRA Account # _____, administered by RealTrust IRA Alternatives, LLC ("RIA").
2. The following asset is held in the above-referenced IRA Account at RIA:

Name of Asset: _____

Number of Shares/Units or Percentage of Ownership: _____
4. I understand and acknowledge that the Custodian is required to provide me with the statement reporting the Fair Market Value ("FMV") of my account as of December 31 of each year ("Year End FMV") and to report such Year End FMV to the IRS.
5. I agree and acknowledge that the FMV of the above-referenced Asset must be provided to the Custodian in order for the Custodian to report the FMV of my Account to me and to the IRS.
6. I expressly acknowledge that, even though I may have relied upon information provided to me by an investment sponsor, advice from a tax advisor, a valuation from a third party, or information obtained from any other source in the determination of the Fair Market Value of the subject Asset, I am solely responsible for providing the Custodian with the Fair Market Value of the above-referenced Asset held in my IRA and for the accuracy of the Fair Market Value.
7. I acknowledge that I am familiar with the IRS rules and regulations regarding the determination of Fair Market Value, including but not limited to Section 2.02 of Revenue Ruling 59-60 which states:

“Section 20.2031-1(b) of the Estate Tax Regulations (section 81.10 of the Estate Tax Regulations 105) and section 25.2512-1 of the Gift Tax Regulations (section 86.19 of Gift Tax Regulations 108) define fair market value, in effect, as the price at which the property would change hands between a willing buyer and a willing seller when the former is not under any compulsion to buy and the latter is not under any compulsion to sell, both parties having reasonable knowledge of relevant facts. Court decisions frequently state in addition that the hypothetical buyer and seller are assumed to be able, as well as willing, to trade and to be well-informed about the property and concerning the market for such property.”

8. I acknowledge that I understand the meaning of the term "Fair Market Value" as defined by the IRS.
9. I acknowledge that certain transactions involving my Account may constitute taxable events and that the amount of tax associated with these transactions may be dependent upon the Fair Market Value of the Asset, which is part of my Account.
10. I understand and acknowledge that the Custodian is in no way responsible for the accuracy of the Fair Market Value of this Asset that is reported to me or the IRS;
11. I understand and acknowledge that the Custodian has not independently determined the FMV of the subject Asset.
12. I understand and acknowledge that the fact that the Custodian reports the FMV of this asset to me, the IRS, or other party shall in no way imply or be interpreted to mean that the Custodian has independently determined the FMV being reported or that the Custodian is guaranteeing the FMV or that the Asset can be sold for the FMV being reported.
13. I understand and acknowledge that the Custodian has no responsibility for the tax consequences of any taxable event based on the FMV of the subject Asset held in my Account, including but not limited to, required minimum distributions, normal or early distributions or Roth Conversions.
14. I DECLARE THAT THE FAIR MARKET VALUE OF THE ABOVE NAMED ASSET AS OF _____ (Date) IS \$ _____ PER SHARE/UNIT, AND THAT THE TOTAL FAIR MARKET VALUE IS \$ _____ AS OF SUCH DATE, AS EVIDENCED BY THE SUPPORTING DOCUMENTATION ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE. I HEREBY INSTRUCT THE CUSTODIAN TO REFLECT SUCH VALUE IN ITS RECORDS FOR MY ACCOUNT.

I declare under penalty of perjury that, to the best of my knowledge and belief, the information herein is true, correct and complete and accept full and sole responsibility for any and all consequences, tax or otherwise, that may occur as a result of the Fair Market Value designation herein.

Signature of Account Owner

Executed this _____ day of _____, 20____ in the City of _____, State of _____.

Before me, a notary public, on this day personally appeared _____, known to me to be the person whose name is subscribed to the forgoing document and, being by me first duly sworn, declared that the statements therein contained are true and correct.

Notary's Signature