

YOU SHOULD KNOW

Use this form to assign or change the value of a particular asset and may be used prior to the following events:

- Change in asset value
- Asset has become worthless
- Taking an asset distribution
- Converting/recharacterizing an asset
- Transferring assets in an account to a beneficiary

Assets where the value is not readily ascertainable, an annual valuation must be on file. Please review your asset holdings and submit the completed Fair Market Valuation form for any asset requiring an updated valuation.

If the account currently holds cash or another asset and you wish to close your account, a Distribution form will need to be completed.

1 ACCOUNT INFORMATION

CLIENT NAME (First, Middle, Last)	EQUITY TRUST ACCOUNT NUMBER
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2 ASSET INFORMATION

ASSET NAME (Refer to recent quarterly statement)	ASSET DESCRIPTION (Optional)
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ASSET VALUATION

I certify that I am the owner of the above-referenced account and that in that capacity I have retained the services of the individual listed in section 3 (a) to prepare, present and attest to the value of the asset provided. I further certify that the information contained herein is true and accurate to the best of my knowledge.

ASSET VALUE	OR	NUMBER OF SHARES	PRICE PER SHARE
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NOTE: Please include supporting documentation with regards to this valuation.

3a QUALIFIED INDEPENDENT THIRD-PARTY VALUATOR INFORMATION (Complete only section 3 (b) for Unsecured Debt)

VALUATOR NAME		TITLE	
ADDRESS	CITY	STATE	ZIP CODE
PHONE NUMBER	EMAIL ADDRESS		

I certify that I am a qualified individual and/or authorized from the asset sponsor or transfer agent to provide an independent valuation for this asset. I understand that this valuation will be used for reporting purposes to the Internal Revenue Service. I understand that any false or misleading valuation of any assets may result in penalties for both the valuator and the account owner.

VALUATOR SIGNATURE	DATE
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3b SUPPORTING INFORMATION OF UNCOLLECTIBLE UNSECURED DEBT

Promissory notes* to a business will require proof that the business is closed in order to remove the asset for the IRA.

Please list the efforts you have made to collect the debt of the Unsecured Debt and the result of each effort. For example, you could show that the borrower has declared bankruptcy, or that legal action to collect would probably not result in payment of any part of the debt.

DATE		DESCRIPTION OF EFFORT TO COLLECT, RESULT OF EFFORT AND SUPPORTING INFORMATION
1		
2		
3		

*New promissory note assets are not accepted on the Equity Trust Company - Innovayte platform.

4 SIGN and DATE

I certify that I am the owner of the above-referenced account and that in that capacity I have retained the services of the individual listed in Item 3 to prepare, present, and attest to the value of the asset contained in Item 2. I further certify that the information contained herein is true and accurate to the best of my knowledge.

Close account (if this is the only asset and no cash is held in the account)

PRINT ACCOUNT OWNER'S NAME	ACCOUNT OWNER'S SIGNATURE	DATE