

WHEN TO USE THIS FORM

A fair market valuation is used to assign or change the value of an asset. Equity Trust Company requires that a fair market valuation be submitted on a yearly basis to ensure proper tax reporting. A *Fair Market Valuation Form* will also be required when:

- Taking an asset distribution
- Converting/Recharacterizing any asset
- Transferring assets in an account to beneficiaries
- When there has been a major change in asset value

If ALL of the following apply, please complete the Uncollectible Note Form instead of the Fair Market Valuation Form:

1. *The asset is an unsecured note*
2. *The note no longer has value*
3. *No supporting documentation is available*

INSTRUCTIONS & GUIDELINES

Because these valuations are used to determine the fair market value of a particular asset, please follow these guidelines when completing the Fair Market Valuation Form:

- *A qualified, independent third party must complete the valuation form.* This may NOT be filled out by the IRA Owner.
- **This form must be mailed back with supporting documents such as:**
 - Bankruptcy Paperwork
 - Receivership Paperwork
 - Foreclosure Documentation
 - Court Documentation
 - K1 - must be accompanied by a letter written from officer of the company stating the reasons for value change. *Letter must be on company letterhead.*

CONTACT INFORMATION

PHYSICAL ADDRESS:

Equity Trust Company
Attn: Institutional Accounts
1 Equity Way
Westlake, OH 44145

WEBSITE:

www.TrustETC.com

For assistance, please contact a Client Service Representative at:

PHONE:

800-955-3434

Or e-mail questions to:

E-MAIL:

Help@TrustETC.com

SUBMISSION OPTIONS

OVERNIGHT:

Equity Trust Company
Attn: Institutional Accounts
1 Equity Way
Westlake, OH 44145

REGULAR MAIL:

Equity Trust Company
Attn: Institutional Accounts
P. O. Box 451159
Westlake, OH 44145

FAX:

(440) 365-1444

BY E-MAIL:

Help@TrustETC.com

DO NOT FAX OR MAIL THIS COVER PAGE

INVESTMENT PRODUCTS: NOT FDIC INSURED - NO BANK GUARANTEE - MAY LOSE VALUE

The following form is designed to assign a fair market value for individual assets. The valuation must be completed by a **qualified, independent third party** and submitted with supporting documentation.

1 ACCOUNT HOLDER INFORMATION

ACCOUNT HOLDER NAME	ACCOUNT NUMBER
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2 ASSET INFORMATION

ASSET NUMBER (IRN)	ASSET DESCRIPTION/NAME (OPTIONAL)		
ASSET VALUE	OR	NUMBER OF SHARES	PRICE PER SHARE

NOTE: Please include supporting documentation with regards to this valuation.

3 THIRD PARTY VALUATOR INFORMATION

VALUATOR NAME	TITLE		
ADDRESS	CITY	STATE	ZIP CODE
PRIMARY DAYTIME PHONE NUMBER	SECONDARY DAYTIME PHONE NUMBER		
<p>I certify that I am qualified to give an independent valuation for this particular asset.</p> <p>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 and fines for both the appraiser and the account owner.</p>			
VALUATOR SIGNATURE	DATE		

4 ACCOUNT HOLDER SIGNATURE

<p>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 above 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.</p>	
ACCOUNT HOLDER SIGNATURE	DATE