

## 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 Uncollectable 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.*** 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  
1 Equity Way  
Westlake, OH 44145

### WEBSITE:

[www.trustetc.com](http://www.trustetc.com)

For assistance, please contact a Client Service Representative at:

### TOLL FREE:

(877) 693-8208

### PHONE:

(440) 323-5491

Or e-mail questions to:

### E-MAIL:

[help@trustetc.com](mailto:help@trustetc.com)

## SUBMISSION OPTIONS

### OVERNIGHT:

Equity Trust Company  
1 Equity Way  
Westlake, OH 44145

### REGULAR MAIL:

Equity Trust Company  
P. O. Box 451340  
Westlake, OH 44145

**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	<b>OR</b>	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