



## Fair Market Valuation Form

The IRS requires an annual valuation of all investments held within retirement plans. American IRA, LLC serves as administrator for your IRA account(s). As your administrator, they are required to obtain the most current fair market value available for the investment(s) in the IRA, Qualified Retirement Plan (QRP), or other tax qualified accounts at least once a year.

To facilitate this, a qualified, independent third party should preform the valuation and then complete both sections below, including their signature. When providing an asset's current value, please provide all supporting documentation to substantiate the value. Please be advised that this valuation/appraisal will be used for reporting purposes to the Internal Revenue Service and that any false or misleading valuation/appraisal of any assets may result in penalties and or fines assessed to the account holder(s).

If you currently provide American IRA, LLC with regular statements that have unit/share balances on them, please make note of that and we will use those statements for the valuation.

It is imperative that we receive this information on or before **January 31, 2019**. Please complete this form and send the original documents to the American IRA office, or call us with questions.

PLEASE NOTE: The IRS requires annual valuations. If we do not receive a current valuation in a timely manner, it may result in American IRA, LLC Administration determining that it can no longer serve as Record Keeper for the assets in the IRA, which may result in a taxable distribution of the account. **Valuation not required for cash portion of account.**

**Please complete one section per asset**

Name on Account:		Account Number	
Asset Name/Description:		Value as of 12-31-2018: \$	
Valuator Signature: _____ Date: _____			
Printed Name:	Company: (n/a if account holder)	Title of Position: (n/a if account holder)	

Name on Account:		Account Number	
Asset Name:		Value as of 12-31-2018:	
Valuator Signature: _____ Date: _____			
Printed Name:	Company: (n/a if account holder)	Title of Position: (n/a if account holder)	

Account Owner Printed Name:	Date:
Account Owner Acceptance Signature:	



**American IRA**  
Self-Directed IRAs and 401Ks

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**NEW VISION TRUST  
COMPANY**  
Custodian,  
A South Dakota Trust Company  
401 E. 8<sup>th</sup> Street, Suite 200 R  
Sioux Falls, SD 57103

### Fair Market Valuation Form Instructions

Form Purpose:

American IRA, LLC as record keeper for the Custodian/Trustee of your IRA, Qualified Retirement Plan (QRP), or other tax qualified accounts is required to:

- Provide you with the Fair Market Value of your account as of December 31 of each year
- Provide the Internal Revenue Service with the same FMV for an IRA, SEP, SIMPLE or Coverdell Education Savings Account
- Report all distributions from your account during the year. In order to properly report the Fair Market Value of an asset distributed in-kind a Fair Market Value Evaluation must be completed.

The valuation of your self-directed account must be provided to American IRA, LLC annually and/or at the time of a distribution of an asset in-kind. To accurately provide these reports, please complete this form and return it to the American IRA, LLC office no later than: January 31, 2019.

### **Fair Market Valuation Should Include:**

**Real Estate:** Appraisal or Brokers Opinion.

**Liability on Real Estate:** Loan statement from mortgage holder.

**LLC/LP/Stock:** Valuation needs to be completed by the manager or financial officer of company. Valuation will be of the percentage, units, or shares of the company your account owns not of the separate assets the company holds.

**Promissory Note:** Can be valued at the current principal balance on statement and signed by the account holder (Secured, Unsecured, or Convertible). If this numbers differs from the number on your statement there will need to be back up documentation provided.

**Tax Lien:** Can be valued at the face value by the account holder. If this numbers differs from the number on your statement there will need to be back up documentation provided.

**Precious Metals, Brokerage, and Dinar:** Can be valued at market value according to the yearend statement.

Note: This document is due to the American IRA, LLC office no later than the date indicated above. If it is not received by this date, American IRA, LLC reserves the right to assign, determine, and calculate the fair market value of your account. American IRA, LLC also reserves the right to charge a fee for determining the market value of your self-directed account.

PLEASE MAIL THIS FORM BACK TO YOUR AMERICAN IRA OFFICE

**Processing Office: American IRA, LLC**, 135 Broad Street, Asheville, North Carolina 28801  
**Corporate Headquarters:** New Vision Trust Company, 401 E. 8th Street, Suite 200R, Sioux Falls, South Dakota 57103