



For your annual valuation to be reflected on the year-end statement of the current year, this form must be submitted by January 10<sup>th</sup> of the following year.

## 1. PERSONAL INFORMATION (\*required field)

Should Forge Trust Co. need to contact you in regards to this request, your preferred method of contact is:  Email  Primary Phone	First Name*	Middle Name	Last Name*
	Account Number*	Social Security Number* (last 4 digits)	Date of Birth* (MM/DD/YYYY)
	Phone* XXX-XXX-XXXX	Email (Your personal email only)	

## 2. INSTRUCTIONS (Please review these instructions prior to completing this form)

The custodian is required to report annually the Fair Market Value (FMV) of your LLC to the Internal Revenue Service. Under the custodial agreement we may request that you as the investment sponsor provide the information to accomplish this requirement. You must complete this Form, sign, date and return it to Forge Trust Co. at the address above. You should complete the document as follows:

- Enter the Fair Market Value of your LLC in the space provided below. The FMV of your LLC is calculated by adding the value of all assets owned by the LLC, less any liabilities; please consult an accountant or other qualified professional for assistance with calculating the FMV of your LLC. Do not include any assets held directly by the custodian (such as your custodial cash balance) in calculating the FMV.
- If the above referenced account is a partial owner of the LLC, the Fair Market Value you enter below MUST reflect only the FMV of the portion of the LLC owned by the referenced account. If another account owns a portion of the LLC, please be sure to submit a separate valuation form for that account.
- The fair market value is the price at which the LLC would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts, assets and holdings of the LLC. The Fair Market Value may be an estimate of the value, but you are solely responsible for any such estimate and any tax consequences arising there from.
- If you are providing this Fair Market Value for purposes of valuing your LLC in a Roth conversion, distribution to you, as part of a required minimum distribution or other taxable distribution, **this form must be signed and attested to by a licensed professional (CPA, Accountant, Appraiser, Tax Advisor, Financial Advisor, etc.)** knowledgeable about the holdings and business of your LLC. **You cannot attest your own value.**

## 3. VALUATION

LLC Name	Fair Market Value	Custodial Use Only
----------	-------------------	--------------------

## 4. PARTICIPANT CERTIFICATION

I, the undersigned account holder, certify under penalty of perjury, that the Limited Liability Company named above does not include any illegal or impermissible investments under South Dakota or Federal law, including, but not limited to, holdings of marijuana or illegal substances, illegal gambling, or illegal artifacts, and should the custodial account ever come to hold an illegal or impermissible investment under South Dakota or federal law, custodial account holder will notify Forge Trust Co. immediately. I further

certify that the above information is true, correct and represents the fair market value of the Limited Liability Company named above. I further certify that I know and understand the rules and regulations of the Internal Revenue Service and Department of Labor regarding prohibited transactions within a retirement account and that neither I nor anyone connected to this LLC have engaged in any such transactions. *I understand and agree that a \$35 administrative fee may be charged.*

Signature of Participant <b>X</b>	Valuation as of Date (MM/DD/YYYY)	For year-end reporting, enter December 31 <sup>st</sup> if value is to be reflected on year-end statement
--------------------------------------	-----------------------------------	---

## 5. LICENSED PROFESSIONAL CERTIFICATION (Required if valuation is to be used for a taxable distribution or Roth conversion)

I certify under penalty of perjury that I have reviewed the books and/or records of the above referenced Limited Liability Company and have knowledge and experience in valuing the holdings/business of the LLC and that the above information is true, correct and represents the fair market value of the Limited Liability Company named above. I am not related to the LLC owner.

Signature <b>X</b>	Executed on (MM/DD/YYYY)
Print Name	Phone Number XXX-XXX-XXXX
Licensing Authority	License Number (if any)

Please sign and submit additional documents as required.

## DELIVERY INSTRUCTIONS

**Email**  
valuation@ForgeTrust.com

**Fax**  
(650) 745-2636

**Regular mail**  
Forge Trust Co.  
PO Box 7080  
San Carlos, CA 94070-7080

**Overnight mail**  
Forge Trust Co.  
1160 Industrial Road, Suite 1  
San Carlos, CA 94070-4128