

Contact Center: (800) 248-8447 | www.ForgeTrust.com

To submit an updated valuation, complete the form in full and return it using one of the methods noted at the bottom of the form. 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 we need to contact you regarding 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. IMPORTANT INFORMATION (Please review these prior to completing this form)

### Definition:

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 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 from there.

### Are you providing this Fair Market Value to request a taxable event?

To provide this Fair Market Value for a Roth Conversion or Distribution to you (including for a required minimum distribution (RMD)), 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. In addition, this individual will complete and sign Section 5. If you are taking an In-Kind Distribution of your LLC, you will need to submit the Distribution Request Form along with an Amended Operating Agreement reflecting the change in ownership.

### If you are closing your IRA LLC, or it has already been closed, please also provide the following documents:

1. State-issued LLC dissolution/termination certification.
2. Bank statement showing the balance to be returned to your IRA. (Funds remaining in the LLC must be transferred from the LLC to your Forge Trust IRA account via check, ACH, or wire).
3. List of non-cash assets to be transferred back to your IRA. Assets to be transferred from the LLC to the IRA must be accompanied by proper re-registration, In-Kind Investment, and/or Exchange Request forms.
4. If reporting a loss in value for the LLC, provide documentation for the loss reported in the form of one of the following documents:
  - Final K-1 Statement, Final Chapter 7 court documents, Explanation from the investment sponsor, notarized letter from CPA or attorney with evidence determining asset value loss. If the LLC held a note or debt instrument, provide evidence of collection efforts.
  - If the LLC is collateralized, provide proof of release of the collateral or assignment to the LLC as owner.

## 3. VALUATION

LLC Name	Fair Market Value*	Valuation Date**
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\*The FMV of your LLC is calculated by adding the value of all assets owned by, and held in, the LLC, less any liabilities; please consult an accountant or other qualified professional for assistance with calculating the FMV of your LLC. If this account is a partial owner of the LLC, enter only the FMV of the portion of the LLC owned by the referenced account. If another account owns a portion of the LLC, submit a separate valuation form for that account. Do not include any cash in your Forge Trust "Custodial Cash" account within the total value of your IRA LLC.

\*\*For year-end reporting, enter December 31st if the value is to be reflected on the year-end statement.

## 4. 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, I will notify Forge Trust Co. immediately. I further certify that the above information is true and 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 has engaged in any such transactions. *I understand and agree that an administrative fee may be charged.*

Account Owner Signature X	Date (MM/DD/YYYY)
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## 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	Email	Phone Number XXX-XXX-XXXX
Licensing Authority / Title		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 6850  
San Mateo, CA 94403

**Overnight mail**  
Forge Trust Co.  
3050 S Delaware Street, Ste. 202  
San Mateo, CA 94403