

**Why is Forge Trust requesting an “Investment Valuation”?**

Owning a self-directed IRA allows you to broaden your investment strategy into non-traditional investments, such as private companies, real estate, or promissory notes. In order to administer certain types of investments, Forge Trust is required by the IRS to obtain a current value for each investment held in a Forge Trust IRA **at least once a year**. As the owner of a Forge Trust IRA, you are ultimately responsible for ensuring Forge Trust has the most current value for your investment.

**What type of investments require an annual valuation, and how does Forge Trust obtain it?**

Type of Investment <sup>1</sup>	How to provide a current valuation:
Private Company Shares/Interest	<p>We will work directly with the Issuer or Managing Entity of your investment to request a current value.</p> <p>If we don’t receive anything from the 3<sup>rd</sup> party, we may require assistance from you as the account owner in obtaining and providing this information.</p>
IRA LLC (single member or family controlled) IRA Trust Direct Real Estate Extraordinary Assets	<p>Current valuations for these investments can be provided online by logging into our secure client portal at <a href="https://valuation.forgetrust.com">https://valuation.forgetrust.com</a>.</p> <p>You may be required to provide supporting documentation to certify the value you are providing if there is a significant change or if the value of your investment is being used to calculate your required minimum distributions (RMD).</p>

**What happens if Forge Trust doesn’t receive a current value for my investment?**

In the event we are not able to confirm the current value for your investment for over a year, it may become “administratively unfeasible” for Forge Trust to continue holding your investment, and may eventually result in Forge being forced to distribute your investment to you personally, which would be reported to the IRS as a distribution at the last known value we have on file. You may also incur special processing fees for continuing to hold an investment without a current value.

**What if my investment no longer has any value?**

If you believe your investment is worthless, you can submit our [Worthless Investment Notification](#) form, along with supporting documentation to verify your investment no longer has value. If we can confirm the current status of your investment, it will be removed from your account.

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<sup>1</sup> If you are not invested in any of the investment types listed here, no annual valuation is required. However, if Forge has difficulty ascertaining an accurate value for any investment in your account, we may reach out to you for assistance.