

As a self-directed IRA investor, you are required to provide an annual valuation for the assets in your IRA. Please follow this guide to provide your valuations to Forge Trust Co.

Are you invested in a Promissory Note or Precious Metal?

Valuations are not required for these types of investments.

Are you invested in a private company?

If you are invested in a private company through a Private Placement, Limited Partnership, or a similar investment structure, Forge Trust Co. will make every attempt to obtain updated valuation information from the Sponsor or Managing Entity of the company you are invested in. If we do not receive this information from the third party, we may require assistance from you as the account owner in obtaining and providing this information per the instructions below.

Are you invested in an IRA LLC (single member or family controlled), Real Estate, or other type of asset?

As the account owner, you are responsible for obtaining and providing current valuation information. Please answer the below questions to determine the best way to provide this information.

1. Are you required to take minimum distributions (RMDs) from your IRA? ¹
2. Are you planning on requesting a taxable event that will impact your investment in the next year? ²

If you answered "No" to both questions:

- **Go Online:** Forge Trust Co. provides a free and convenient portal to update the valuations for your investments on an annual basis. Go to <https://valuation.forgetrust.com> to provide updated valuations.

If you answered "Yes" to either question, you cannot update the value online, and you will need to:

- **Submit a certified valuation documentation.** Because the value of your investment(s) will be used to calculate your RMD amount or reported to the IRS as part of a taxable event this year, the valuation must be certified by a financial or licensed professional (i.e. CPA, Accountant, Appraiser, Tax Advisor, Financial Advisor, etc.)

You can download and complete the appropriate form(s) based on your specific investment type(s) from <https://valuation.forgetrust.com> and send it, along with any supporting documentation, via email to Valuation@ForgeTrust.com, or mail to our Service Center at the address below.

¹ You are subject to RMD if you own a Traditional/SEP/SIMPLE account and are at least 72 years of age. If you own an Inherited IRA, you may be subject to an RMD based on the age of the original IRA owner.

² A taxable event would include a conversion to a ROTH IRA or an in-kind distribution of the investment you are providing valuation information for.