

PART 1. ACCOUNT OWNER INFORMATION

First Name:	M.I.:	Last Name:	Account #:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last 4 SSN:	Date of Birth: (MM/DD/YYYY)	Email Address:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

PART 2. ASSET VALUATION INFORMATION

Asset Information *(To be completed by your Valuation Agent.)*

Asset Name:	Asset ID Reference:	Asset Description:
<input type="text"/>	<input type="text"/>	<input type="text"/>
Current Fair Market Value / Good Faith Estimate:	Date of Fair Market Value / Good Faith Estimate:	
<input type="text"/>	<input type="text"/>	

Valuation Agent's Information *(To be completed by your Valuation Agent.)*

Valuation Agent Name:	Valuation Agent Title:	Phone:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Firm Name:	Email:		
<input type="text"/>	<input type="text"/>		
Address:	City:	State:	Zip:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

I certify that I have the requisite qualifications to provide the Fair Market Value of the above listed asset. I further certify that all information provided is correct and may be relied upon by the Custodian.

Signature of Valuation Agent:	Valuation Agent Name: <i>(Print or Type)</i>	Date: <i>(MM/DD/YYYY)</i>
<input type="text"/>	<input type="text"/>	<input type="text"/>

PART 3. ACCOUNT OWNER AUTHORIZATION

I certify that all information provided by me is correct and may be relied upon by the Custodian. I understand that I am responsible for determining eligibility requirements related to my account(s) and investments and if necessary have sought assistance from qualified legal, tax, or investment professionals.

Signature of Account Owner:	Account Owner Name: <i>(Print or Type)</i>	Date: <i>(MM/DD/YYYY)</i>
<input type="text"/>	<input type="text"/>	<input type="text"/>



If you agree with the value of your assets provided on your year-end statement, you do not need to provide a Fair Market Valuation Form. You should not interpret our reporting of your investment's FMV as a guarantee of liquidity or as an opinion of the accuracy of the valuation. Account owners must generally work with their investment provider or contract with a qualified, independent, third-party to complete this valuation.

WHY DO I NEED A FAIR MARKET VALUATION?

The IRS requires Digital Trust to report an IRA's Fair Market Value (FMV) annually on IRS Form 5498. The account owner has the responsibility of ensuring the accuracy of the asset(s) FMV and provide Digital Trust with a timely and accurate report.

As noted above, if you agree with the current valuation of your assets, you do not need to complete the FMV form.

WHO ARE CONSIDERED QUALIFIED, INDEPENDENT, THIRD-PARTY VALUATORS?

These persons may be certified appraisers, licensed real estate professionals (brokers/realtors), or other qualified individuals (such as a CPAs). This individual should be at "arm's length" to both you and the investment and must sign the FMV Form. The valuation must be specific to the asset.

WHEN DO I NEED TO COMPLETE THE FAIR MARKET VALUE FORM?



If there is a taxable event related to an asset.

*For example a distribution, recharacterization,
or conversion of an asset.*



If an asset value has changed.



If you disagree with the asset value
as reflected on your Digital Trust
account statement.

HAVE QUESTIONS? CONTACT US TODAY.



ADDRESS

Digital Trust
7336 W. Post Rd., Suite 111
Las Vegas, NV 89113



PHONE

(800) 777 - 9878



FAX

(800) 867 - 7668



EMAIL

operations@digitaltrust.com

ASSET TYPE	DOCUMENTATION NEEDED
IRA LLCs Single Member LLCs	<p>The FMV of an IRA LLC or Single Member LLC is calculated by adding the value of all assets held within the LLC. Supporting documents are based on the types of assets held within the LLC but may include: bank or investment account statements, real estate appraisals, etc.</p>
Limited Liability Companies Corporations Partnerships	<p>The FMV is usually provided by the managers or officers of the entity. The type of the entity will determine the focus of the valuation. For example an asset holding company will focus on the value of the assets or an operating company will focus on the earnings.</p>
Promissory Notes Loans	<p>The FMV of a promissory note can be reported by calculating the principal amount due plus any accrued or unpaid interest. Supporting documents may include: a Loan Servicing Statement, Amortization Schedule, or other similar documents.</p>
Real Estate	<p>The FMV for real estate is based on the value of the property. For non-taxable events, supporting documents may include: a Comparative Market Analysis (CMA), brokers price opinion, or a Zillow report.</p> <p>For taxable events, supporting documents must include a formal real estate appraisal.</p>
Brokerage Accounts	<p>The FMV for Brokerage Accounts is based on the account value as of December 31. Supporting documents should include: a year end account statement, no third party valuation is necessary.</p>
Precious Metals	<p>The FMV for metals is based on the spot value as of December 31. Supporting documents should include: a depository statement that includes the holdings and spot price, no third party valuation is necessary.</p>
Cash Assets	<p>No third party valuation is necessary for cash held within your Digital Trust account.</p>
Assets In Default <i>(Zero Value)</i>	<p>In order to remove an asset from your retirement account, the Internal Revenue Code (IRC) requires that there be specific types of documentation provided. The following are some examples: Tax Form 1099-C (Cancellation of Debt), Deed in Lieu of Foreclosure, a copy of the recorded Trustee's Deed, or recorded Tax Deed.</p>