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◆ E-sign and transmit directly to STRATA ◆ Safely upload supporting documentation ◆ Securely transfer data with SFTP file protocol

The IRS requires that all custodians report the Fair Market Valuation (or good faith estimate) of an IRA annually. To fulfill this requirement, STRATA requires that you obtain the Fair Market Valuation (or good faith estimate) each year and provide it to us to ensure proper reporting for your IRA. STRATA requires that a valuation be provided annually or prior to one of the following events:

- You take distribution of an asset in-kind
- You convert an asset
- You transfer an asset in an account to beneficiaries
- There has been a major change in asset value

Instructions

- The Fair Market Valuation (or good faith estimate) you provide must be determined for a particular asset and this requires that you seek the services of a qualified independent third party.
- You may not provide the valuation for an asset held in your account. A list of third-party valuation services is provided on the following page for your convenience, or you may find another qualified independent third party to determine and provide the asset valuation.
- The third party providing the independent valuation can attach the documents which support the valuation being provided. For an asset that is in bankruptcy, receivership, foreclosure, or other court matter, the paperwork or documentation must be included.
- Valuation changes of 50% or greater will require supporting documentation when submitting to STRATA. See chart in Section 2 for what is acceptable.
- The Accountholder's Valuation Agent must complete sections 2 and 3 and attach the supporting documentation.
- The Accountholder must complete sections 1 and 4.

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The following companies may be able to assist you in determining the Fair Market Value (or good faith estimate) of your investment. This is not an endorsement or recommendation of their services, but rather a listing of third-party firms that offer these services. You have the option to find another qualified independent third party to complete the asset valuation. We recommend that you contact several companies to get a full range of options and costs.

Axiom Valuation Solutions

67 South Bedford Street, Suite 400W
Burlington, MA 01803
Phone: 781.486.0100 or 800.477.8258
Fax: 866.615.3411
Email: info@AxiomValuation.com
Website: <http://www.axiomvaluation.com>

Robert A Stanger & Company, Inc.

1129 Broad Street, Suite 201
Shrewsbury, New Jersey 07702
Phone: 732.389.3600
Fax: 732.389.1751
Email: info@rastanger.com
Website: www.rastanger.com

Equity Valuation Associates

67-079 Navahi St. #1297
Waialua, O'ahu, Hawaii 96791
Phone: 808.637.8480
Email: info@EVAValue.com
Website: www.EquityValuationAppraisals.com

SPARDATA

12 West Madison Street
Baltimore, MD 21201
Phone: 240.553.1100
Email: support@spardata.com
Website: www.SparData.com

Mercer Capital

Contact: Portfolio Valuation Services
5100 Poplar Avenue, Suite 2600
Memphis, TN 38137
Phone: 901.685.2120
Fax: 901.685.2199
Email: mcm@MercerCapital.com
Website: www.MercerCapital.com

ValueScope, Inc.

950 E. State Highway 114, Suite 120
Southlake, TX 76092
Phone: 817.481.4995
Fax: 817.481.4905
Website: www.ValueScopeInc.com

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Section 1		Account Information (To be completed by Accountholder)	
Accountholder Name		Account Number	
Daytime Phone	Social Security Number (Last Four Digits Only)	Email Address	
Section 2		Asset Information (To be completed by your Valuation Agent)	
Asset Name			
Asset ID Reference			
Current Fair Market Value or Good Faith Estimate for This Account		Date of Fair Market Value or Good Faith Estimate	

Valuation changes of 50% or greater based on last value reported to STRATA will require supporting documentation when submitting to STRATA.

See the chart below for what is acceptable.

Supporting Documentation Required for FMV Changes of 50% or More on Private Equity Investments (LPs, LLCs or Stock)

A letter or report, including statement of the financial account, that documents the reason and basis for the valuation change which is signed by:

- The LP general partner, LLC managing member or authorized officer of the entity which issued the stock, or
- *An independent third party*
 - An accounting firm or certified appraiser
 - A CPA or attorney

Note: The party providing the FMV change and/or supporting documentation cannot be a disqualified person under 26 U.S. Code § 4975.

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Section 3		Valuation Agent's Information (To be completed by your Valuation Agent)	
Name of Valuation Agent	Title		
Firm Name	Address		
City	State	Zip	
Daytime Phone	Email		

I certify that I am qualified to give an independent valuation for the asset shown above. I understand that the valuation I have provided will be used by STRATA Trust Company for reporting to the IRS. I further certify that the information I have provided is true and accurate to the best of my knowledge.



 Valuation Agent Signature

 Date

Section 4 Accountholder Signature (To be completed by the Accountholder)

I certify that I am the owner of the above referenced account and that, in that capacity, I have retained the services of the individual listed in Section 3 above to prepare, present, and attest to the value of the asset described in Section 2. I further certify that the information contained herein is true and accurate to the best of my knowledge.



 Accountholder Signature

 Date

Form Submission Options (Please submit using one method below)

- Fax: 512.495.9554
- Email: InvestmentUpdates@StrataTrust.com
- US Mail: PO Box 23149, Waco, TX 76702
- Overnight: 7901 Woodway Drive, Waco TX 76712

Client Services 866.928.9394 | InvestmentUpdates@StrataTrust.com | Online: www.StrataTrust.com/Service-Request