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Use this form to provide STRATA Trust Company ("STRATA") with the IRS-required valuation update for real estate held in your IRA.

The IRS requires that all custodians obtain and report the [fair market valuation](#) (FMV), or good faith estimate of an IRA annually and/or prior to a taxable event. Alternative asset values are not available through public trading exchanges. Therefore, self-directed IRA owners must generally work with their investment provider or contract with a qualified, independent third party to complete this valuation. See STRATA's Knowledge Center for additional information on IRS required reporting and [FMV guidelines](#).

Important details about submitting your FMV:

- Supporting documentation is required with this form.
- Each asset requires a separate FMV form.
- The supporting documentation must be signed and completed by a certified real estate appraiser or a licensed real estate professional ("Valuation Agent") of the accountholder's choice if a Valuation Agent is required.
- Valuation Agents must be an independent, third-party professional who is certified or licensed and not considered a [disqualified person](#) defined in Internal Revenue Code 4975.

STRATA reserves the right to reject FMV form submissions that do not meet the above criteria.

SECTION 1

Account Information

Accountholder Name		Account Number
Daytime Phone	Social Security Number (Last Four Digits Only)	Email Address

SECTION 2

Valuation Information

Valuation Type Select One

- Annual Update**
 Distribution
 Roth Conversion
 Major Change in Value
 (50% or greater constitutes a major change.)

Accepted Supporting Documentation

Choose the appropriate supporting documentation based on the Valuation Type selection above.

Annual Update (Select One)


- I am submitting a signed certified real estate appraisal.
 I am submitting a signed broker price opinion (BPO) or comparative market analysis (CMA).
 I am submitting supporting documentation from an approved third-party site ([Zillow](#), [Realtor.com](#), or [Redfin](#) – county tax appraisals are not accepted). A Valuation Agent's signature is **not** required.

Distribution, Roth Conversion, or Major Change in Value (Select One)

- I am submitting a signed certified real estate appraisal.
 I am submitting a signed BPO or CMA.

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Section 3		Property Information	
Property Address			STRATA Asset ID (If Known)
Legal Description			
Original Purchase Price			Date of Purchase
New Valuation Amount			Date of New Valuation
Section 4		Valuation Agent Information	
The Valuation Agent must sign the supporting documentation provided (as described in Section 2).			
Name of Valuation Agent			Title
Firm Name	Address		
City	State	Zip	
Daytime Phone	Email		
Section 5		Terms and Conditions	
<p>By signing this document, I hereby understand and confirm the following:</p> <ol style="list-style-type: none"> STRATA does not value assets, conduct appraisals of assets, or verify the accuracy of prices/values reported to it. STRATA does not provide any tax, legal, or investment advice. The valuation provided is used to report the asset's value held within my self-directed IRA to the IRS and <u>supporting documentation, as described above in Section 2, is required</u> along with this form. If the valuation is received after April 30th, the updated value will reflect the form submission date, and any corrected tax forms may incur a correction fee. If a Valuation Agent was used to provide value, they are not considered a disqualified person, as defined by Internal Revenue Code 4975, and the Valuation Agent is qualified to give an independent valuation for the property shown above, either as a certified real estate appraiser or licensed real estate agent/broker. Submitting any false or misleading valuation/appraisal of any assets may result in IRS penalties. The information and supporting documentation are true and accurate to the best of my knowledge. I am directing STRATA to update the FMV of the asset listed above as indicated and I agree to indemnify, hold harmless, and defend STRATA from any loss, damage, injury, and expenses that may be incurred should the information be incorrect, false, or misleading. 			
	_____		_____
Accountholder Signature			Date

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