



Self Directed IRA

S E R V I C E S I N C

A subsidiary of Horizon Bank

600 Congress Avenue, Suite 400 • Austin, TX 78701
866.928.9394 • 512.637.5739 • www.SDIRAServices.com






Fair Market Valuation Instructions and Form

Use this form to provide Self Directed IRA Services, Inc. ("SDIRA Services") with annual valuations of investments held in your IRA when directed. A Fair Market Valuation (or good faith estimate) is required to change the value of an asset held in your IRA. SDIRA Services requires that a Fair Market Valuation (or good faith estimate) be provided annually to ensure proper tax reporting.

A Fair Market Valuation (or good faith estimate) will also be required when:

- (1) You take distribution of an asset in-kind
- (2) You convert or recharacterize an asset
- (3) You transfer an asset in an account to beneficiaries
- (4) 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, or you may find another qualified independent third party to complete the asset valuation.
-  The asset valuation must be compliant with IRS Revenue Ruling 59-60.
-  The third party providing the independent valuation must have their signature notarized on this form.
-  The third party providing the independent valuation must 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.

Send only the completed form on page 3 and the supporting documentation to us.

Mail



Self Directed IRA Services, Inc.
P.O. Box 685133
Austin, TX 78768

Physical Delivery



Self Directed IRA Services, Inc.
600 Congress Avenue, Suite 400
Austin, TX 78701

Fax



Fax to 512.495.9554
Attn: Asset Valuation Updates



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List of Third Party Valuation Services

The following companies may be able to assist you in determining the market value of an asset or investment which is compliant with IRS Rev Ruling 59-60. 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

201 Edgewater Drive, Suite 255
Wakefield, MA 01880
Phone 781.486.0100 or 800.477.8258
Fax 781.486.0101
Email info@AxiomValuation.com

Sheshunoff & Company Investment Banking

2801 Via Fortuna, Suite 625
Austin, TX 78746
Phone 512.472.4000 or 800.279.2241
Email sales@smslp.com
Website: www.smslp.com/investment-banking/

Equity Valuation Associates

930 Tahoe Blvd. #802-286
Incline Village, Lake Tahoe, NV 89451
Phone 775.832.2218
Fax 775.832.2219
Email EVAValue@msn.com
Website: www.equityvaluation.biz/

Robert A Stanger & Company, Inc.

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

Hales & Company

Locations in New York, Chicago, San Francisco,
Seattle, Southern California, Harrisburg and
Washington D.C.
Website: www.halesgroup.com

SPARDATA

6785 Business Parkway, Suite 104
Elkridge, MD 21075
Phone 800.895.4100
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 801.685.2199
Website www.mercercapital.com

Valuation Associates

Phone 407.351.5272
Website: www.valuationassociates.com

Ridge Gate Financial, LLC

Lawrence (Larry) Tepper
Denver, CO
Phone 303.779.6996
Email Lawrence.Tepper@comcast.net
Website: <http://promissorynoteappraisers.com/>

ValueScope, Inc.

603 S. Main Street, 2nd Floor
Grapevine, TX 76051
Phone: 817.481.4995
Fax 817.481.4905
Website: www.valuescopeinc.com/



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This form is used to assign a Fair Market Value or good faith estimate of an asset held within a self directed individual retirement account (IRA). The valuation must be completed by a qualified, independent third party of the Accountholder's choice ("Valuation Agent") and the valuation must be compliant with ~~Q~~ ~~U~~ ~~A~~ ~~R~~ ~~e~~ ~~v~~ ~~R~~ ~~u~~ ~~l~~ ~~i~~ ~~n~~ ~~g~~ ~~5~~ ~~9~~ ~~-~~ ~~6~~ ~~0~~.

- The Accountholder's Valuation Agent must complete sections 2 and 3, attach the supporting documentation, and sign before a notary.
- The Accountholder must complete sections 1 and 4.

1 Accountholder Information --To be completed by the Accountholder--

Accountholder Name	Account Number
Daytime Phone	Email Address

2 Asset Information --To be completed by your Valuation Agent--

Asset Name	Asset ID Reference
Asset Purchase Price	Date of Purchase
Current Fair Market Value or Good Faith Estimate	Date of Fair Market Value or Good Faith Estimate
Asset Description	

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, and that the value I have provided above is in full compliance with IRS Revenue Ruling 59-60. I understand that the valuation I have provided will be used by Self Directed IRA Services, Inc. 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 _____

Notary Signature Required (Valuation Agent's signature must be notarized)

State of _____ County of _____

Before me, a Notary Public in and for said County and State, personally appeared _____ (Valuation Agent's Name). Who being first duly sworn, acknowledged that he/she did sign the foregoing Fair Market Valuation Form. In witness whereof, I have hereunto set my name and subscribed my official seal this _____ day of _____, 20____.

Notary Signature _____ Date _____



4 Accountholder's 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 _____