

Fair Market Valuation

(877) 806-7362 | team@altscustodian.com



The IRS mandates that IRA custodians report the value of assets in IRAs annually. It is your responsibility to verify the value of assets held in self-directed IRAs.

Alts Custodian will report the value of the assets held in your account to the IRS annually via Form 5498.

Accountholder Information	
Account Holder Name	Account Number Assigned by Alts Custodian
Last four digits of SSN (####)	Date Of Birth (Optional) (MM/DD/YYYY)

Asset Valuation Information	
Please attach supporting documentation to evidence the current market value of the asset. If you are reporting no change in the value of the asset, no supporting documentation is required.	
Asset Name	Percentage of ownership of your investment %
Current investment value based on ownership percentage	Total Asset Value

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:	Account Owner Name: (Print or Type)	Date: (MM/DD/YYYY)
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Instructions

You do not need to submit a fair market valuation for liquid assets, as their values are determined by the market. These assets include:

- Precious metals
- Publicly traded assets (stocks, bonds, mutual funds, etc.)
- Currency

Please submit a fair market valuation for illiquid assets held in your account. Examples of supporting documents for those assets include:

Asset type	Required documentation
All asset types	Report by an independent, third-party valuator, such as licensed real estate professional, certified appraiser, or CPA
LLCs and Partnerships	The value of these assets submitted to Alts Custodian should reflect the total value of the LLC or entity, not the individual assets. Supporting documents may include the end-of-year bank account statement for the LLC
Private equity	An official letter from the investment company on their letterhead, signed by an individual knowledgeable about the asset's value.
Private lending	A Loan Servicing Statement, Amortization Schedule, or similar records.
Real estate	Property tax bill, comparative market analysis, real estate appraisal (required when taking an in-kind distribution)
Worthless assets	Final documentation proving the completion of bankruptcy or receivership, including confirmation that all assets have been distributed. A "cease and desist order" from a regulatory body like the SEC or a comparable state agency is necessary.

Please be advised that a fair market valuation is necessary in the following situations:

- Taking an in-kind distribution
- Converting an asset from a tax-deferred account to a post-tax account
- Proving that an asset no longer has value (i.e., a worthless asset)