



Sterling Trust

FAIR MARKET VALUATION FORM



INSTRUCTIONS AND GUIDELINES

A fair market valuation is used to assign or change the value of an asset. A *Fair Market Valuation Form* is required when:

- Taking an asset distribution
- Converting/Recharacterizing an asset
- Transferring assets in an account to beneficiaries
- When there has been a major change in asset value

Because these valuations are used to determine the fair market value of a particular asset, please follow these guidelines when completing the *Fair Market Valuation Form*:

- A qualified, independent third party must complete the valuation. This may **NOT** be completed by the IRA Account Holder.
- This form must be notarized.
- This form must be mailed back with supporting documents such as:
 - Bankruptcy Paperwork
 - Receivership Paperwork
 - Foreclosure Documentation
 - Court Documentation
 - K1 - must be accompanied by a letter written from **officer of the company** stating the reasons for value change. *Letter must be on company letterhead.*

If **ALL** of the following apply, please complete the *Uncollectable Note Form* instead of the *Fair Market Valuation Form*:

- The asset is an unsecured note
- The note no longer has value
- No supporting documentation is available



SUBMISSION OPTIONS

BY FAX

254-751-0872

OVERNIGHT

Sterling Trust
7901 Fish Pond Road
Waco, TX 76710

REGULAR MAIL

Sterling Trust
P.O. Box 2526
Waco, TX 76702-2526

BY E-MAIL

IRAServices@SterlingTrustCompany.com



CONTACT INFORMATION

For assistance, please contact a Client Services Representative at:

Phone:

800-955-3434 (Option 2)
254-751-1505 (Option 2)

Fax:

254-751-0872

Website:

www.SterlingTrustCompany.com

Or e-mail questions to:

IRAServices@SterlingTrustCompany.com

DO NOT FAX OR MAIL THIS COVER PAGE



P.O. Box 2526
 Waco, TX 76702-2526
 PHONE: 800-955-3434 (option 2), 254-751-1505 (option 2)
 FAX: 254-751-0872 / E-MAIL: IRAServices@SterlingTrustCompany.com

Fair Market Valuation Form

PLEASE PRINT CLEARLY. A DELAY IN PROCESSING MAY OCCUR IF INSTRUCTION IS UNCLEAR.

The following form is designed to assign a fair market value for individual assets. The valuation must be completed by a qualified, independent third party, notarized, and submitted with supporting documentation.

1 ACCOUNT HOLDER INFORMATION

ACCOUNT HOLDER NAME	ACCOUNT NUMBER
---------------------	----------------

2 ASSET INFORMATION

INVESTMENT REFERENCE NUMBER	PURCHASE PRICE OF ASSET \$	CURRENT ASSET VALUE \$
ASSET DESCRIPTION		

NOTE: Please include supporting documentation with regards to this valuation.

3 THIRD PARTY VALUATOR INFORMATION

VALUATOR NAME		TITLE	
ADDRESS	CITY	STATE	ZIP CODE
PRIMARY DAYTIME PHONE NUMBER		SECONDARY DAYTIME PHONE NUMBER	

I certify that I am qualified to give an independent valuation for this particular asset.

I understand that this valuation will be used for reporting purposes to the Internal Revenue Service. I understand that any false or misleading valuation of any assets may result in penalties and fines for both the appraiser and the account owner.

X _____
 Valuator Signature Date

NOTARY SIGNATURE

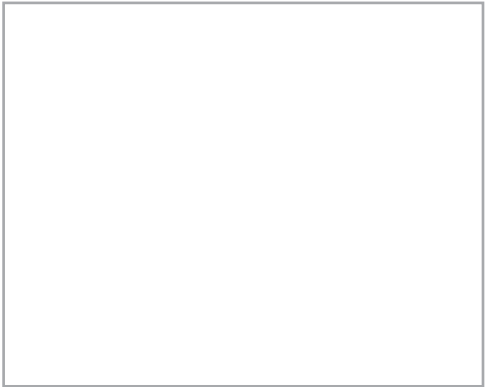
State of _____ County of _____

Before me, a Notary Public in and for said County and State, personally appeared _____ (Valuator 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_____.

X _____
 Notary Signature Date



4 ACCOUNT HOLDER SIGNATURE

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 Item 3 above to prepare, present and attest to the value of the asset contained in Item 2. I further certify that the information contained herein is true and accurate to the best of my knowledge.

X _____
 Account Holder's Signature Date