

# FAIR MARKET VALUATION FORM

Use this form to assign a Fair Market Value (FMV) to an asset held in your retirement account that does not have a readily available market. The valuation must be completed by an independent third party in compliance with IRS Rule 59-60.



## 1. ACCOUNT OWNER INFORMATION

Account Owner Name	iPlanGroup Account Number
--------------------	---------------------------

## 2. ASSET INFORMATION

ASSET TYPE:  Real Estate  Entity  Other: \_\_\_\_\_

Description of Asset (e.g. 123 Main St.)	Date of Valuation	Current Value of This Account's Ownership in Asset \$
--	-------------------	--

COMPLETE THE APPLICABLE FIELDS BELOW ONLY IF THE iPLANGROUP ACCOUNT OWNS LESS THAN 100% OF THE ASSET:

Current %, Units or Shares Owned by This Account	Price Per Unit/Share \$	Current Total Value of Asset \$
--	----------------------------	------------------------------------

## 3. VALUATION AGENT / APPRAISER CERTIFICATION & SIGNATURE

Valuator / Appraiser Name		Street Address		
Phone Number	Email Address	City	State	Zip Code

I certify that I am qualified to provide an independent, third party fair market valuation of the asset shown above and that the fair market value I have listed on this form is in compliance with IRS Rule 59-60 and is true and accurate to the best of my knowledge. Furthermore, I understand that the valuation I have provided to iPlanGroup will be used for reporting to the IRS.

<b>VALUATOR / APPRAISER SIGNATURE</b>	
<b>X</b> Signature	Date

## 4. ACCOUNT OWNER CERTIFICATION & SIGNATURE

I certify that I am the Account Owner of the above referenced account and that I have retained the services of the Valuation Agent listed in Section 3 of this form to prepare, provide and attest to the value of the asset listed in Section 2. Furthermore, I certify that the information contained in this form is true and accurate to the best of my knowledge.

<b>ACCOUNT OWNER SIGNATURE</b>	
<b>X</b> Signature	Date