



RE: 2018 Fair Market Valuation

IRA Innovations, LLC as Administrator for the Custodial Bank, is required by the IRS to obtain the most current fair market value available for the investment(s) in your account at least once a year.

In order to obtain a fair market value, a qualified, independent third party should perform a valuation of each asset in your account and then complete the enclosed fair market value (FMV) form, including their signature. Each asset should have its own separate form. When providing an asset's current value, please provide all supporting documentation to substantiate the value of each asset. Please be advised that this valuation will be used for reporting purposes to the Internal Revenue Service and that any false or misleading valuations of any asset may result in penalties and or fines assessed to both the valuator and the account holder.

The FMV Form will also require your signature, as the IRA owner, to confirm that you are submitting and accept the value reported.

Examples of Qualified Independent Third Parties:

- ✓ CPA or Tax Professional
- ✓ Licensed Real Estate Professionals
- ✓ County Property Appraiser
- ✓ Managing Partners
- ✓ Knowledgeable Party
- ✓ Certified Appraisers
- ✓ Valuation Companies
- ✓ Attorney's
- ✓ Company Financial Officer

It is imperative that we receive the enclosed FMV Form on or before January 21, 2019. You may return the form and supporting documentation by any of the following:

Email: projects@irainnovations.com

Fax: 205.985.8674

Mail: ***P.O. Box 360750 Birmingham, AL 35236***

Sincerely,

Renee Morgan

Special Projects Coordinator