

Form Instructions

1. The valuation must be performed by an independent, neutral, qualified party by February 29, 2012.
2. This form must be signed and dated by BOTH you and the valuator. New Direction IRA accepts emailed and faxed copies of this form.
3. This form must be sent back with supporting documents such as broker opinion of value, appraisal, financial statements showing current market value of asset. A K1 is not an acceptable document because it represents a historical value.

Note: A separate form is needed for each asset in your account. This form is not acceptable for Roth conversions or account distributions.

1. YOUR INFORMATION

Your Name: _____

New Direction Account Number: _____

2. ASSET INFORMATION

The asset in my account is:

- Real Estate Property (Property Address: _____)
- Limited Liability Company (Name of LLC: _____)
- Private Stock (Company Name: _____)
- Secured/Unsecured Note (**STOP!** Fair Market Valuation is not required IF note is current and receiving payments.)
- Precious Metals (**STOP!** Fair Market Valuation is not required.)
- Brokerage Account (**STOP!** Fair Market Valuation is not required.)
- Cash (**STOP!** Fair Market Valuation is not required.)
- Other: _____

The value of the asset is \$ _____

I have attached a _____ as supporting documentation.

3. VALUATOR INFORMATION

My valuator's name is _____ and he/she is a (check the box that applies):

- CPA Manager Real Estate Professional Other: _____

4. SIGNATURES

Valuator's Signature

I certify that I am qualified to give an independent valuation/appraisal for this particular asset. I understand that this appraisal will be used for reporting purposes to the Internal Revenue Service. I understand that any false or misleading valuation/appraisal of any assets may result in penalties and fines for both the valuator/appraiser and the account owner.

Signature: _____ Date: _____

Account Holder's 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 to prepare, present and attest to the value of the asset contained. I further certify that the information contained herein is true and accurate to the best of my knowledge.

Signature: _____ Date: _____