



Annual Fair Market Valuation

Date Stamp

This is a fillable PDF form. To complete the form, click in an area and type.

This form is designed to assign a fair market value for assets that do not have a readily available market. Because these valuations are used to determine the fair market value of your account, a qualified, independent third party should complete valuations/appraisals set forth herein.

Vantage Retirement Plans, LLC as administrator (“Administrator”) for the custodian (“Custodian”) of your self-directed retirement account (“Account”) is required to:

- Provide the Fair Market Value (FMV) of your Account as of December 31st of each year;
- Provide the Internal Revenue Service (IRS) with the same FMV for your Account; and
- Report all distributions from your Account during the calendar year.

To properly report the FMV of an asset, this Fair Market Valuation Form must be completed. The valuation of your Account must be provided to Administrator annually. To accurately provide these reports, please complete this form and return it to our office no later than **January 15th, 2012**. **If you hold more than one asset within your self-directed retirement account please complete one form for each asset.** The terms and conditions of this document are incorporated into the Account Owner’s account application (the “Account Application”), and the terms and conditions of the Account Application are incorporated herein.

Account Owner Information (As it appears on your account application)

Full Legal Name: _____ Vantage Account Number: _____

First, Middle, Last

Asset: Real Estate Private Placement/Stock Promissory Note Deed Of Trust
 LLC - Please provide: Percentage of Ownership: _____ % Other: _____

Property Address: _____ Total Value of LLC (Including Cash Assets): _____

Notes: _____ No Assets / Cash Only

Current Fair Market Value

Enter the current fair market value of the investment identified by this form. To avoid any concerns with self-dealing of your self-directed retirement account, we encourage a qualified independent third party complete the valuation or appraisal.

Date of Valuation: _____ Fair Market Value: _____

Fair Market Value Unchanged Initialize Here:

Valuator/Appraiser Information

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.

Name: _____ Title: _____

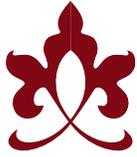
Phone: _____ Address: _____

City: _____ State: _____ Zip: _____

PLEASE INCLUDE SUPPORTING DOCUMENTS TO THIS VALUATION / APPRAISAL

Valuator/Appraiser Signature: _____ Date: _____

Account Owner Signature: _____ Date: _____



VANTAGE

Self-Directed Retirement Plans

RE: 2011 Fair Market Valuation

Dear Vantage Client:

First Trust Company of Onaga serves as Custodian for your self-directed retirement account(s). As Custodian, it is required 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 all assets in your account and then complete the attached form, including their signature. When providing an asset's current value, please provide all supporting documentation to substantiate the value. Please be advised that this valuation / appraisal will be used for reporting purposes to the Internal Revenue Service and that any false or misleading valuation / appraisal of any asset may result in penalties and or fines assessed to both the valuator/appraiser and the account holder(s).

It is imperative that we receive the attached Annual Fair Market Valuation Form on or before **January 15, 2012**. You may return this form and accompanying documents via any of the following:

Email: administration@VantageIRAs.com

Fax: 480.306.8408

Mail: 20860 N. Tatum Blvd., Suite 240, Phoenix, AZ 85050

PLEASE NOTE: The IRS requires annual valuations of your account. If we do not receive the attached form before January 15, 2012, it may result in Vantage determining that it can no longer serve as Administrator for your account, which may result in a taxable distribution from the account.

Sincerely,

Administration Department

Vantage Self-Directed Retirement Plans