

*Supporting documents must be submitted with a complete and signed Fair Market Valuation Form (FMV) to Mountain West IRA (MWIRA) every (12) months for each non-cash asset held in your account.*

*A separate form is required for each non-cash asset held in your account.*

**LLC/Private Placement (Only one item is required from the list below):**

- Balance sheet showing the assets & liabilities of the LLC. If the IRA account holder is not the only LLC member, the balance sheet must show the ownership percentage or # of units that are held in the IRA account.
- Letter or email from a managing member, trustee, or operator of the LLC or entity stating the current value of the LLC/entity and ownership percentage or units held in the account. Letter can be in the form of an email or on official letterhead.
- An investor statement issued by the investment entity showing the current value of the account (Valuator signature **not required**).
- Schedule K-1 issued to the investor by the entity. **Note: K-1's should be submitted to MWIRA annually** (Valuator signature **not required**).

**Mortgage (Only one item is required from the list below):**

- Statement from lender or loan servicer indicating the current unpaid balance (Valuator signature **not required**)
- Amortization schedule (Valuator signature **not required**)

**Precious Metals:**

- FMV Forms are **not required** for precious metals assets as the market value is readily available to MWIRA. Asset values are updated weekly.

**Private Stock (Only one item is required from the list below):**

- Statements that include unit/share balances and/or pricing information.
- Letter from CEO, CFO, Transfer Agent, or other knowledgeable party indicating current price per share. Letter can be in the form of an email or on official letterhead.

**Promissory Note (Only one item is required from the list below):**

- If amortized, amortization schedule (Valuator signature **not required**).
- If interest only, a written statement from the account holder stating the current unpaid balance and indicating the note is interest only, with up-to-date payments. This applies to notes with balloon payments at maturity as well as notes that are due upon the sale of property that is securing the loan.
- If the note is serviced by a third party, a statement indicating the current unpaid balance (Valuator signature **not required**).

**Real Estate (Only one item is required from the list below):**

- Appraisal
- Broker's Price Opinion (BPO)
- County Assessor value statement (Valuator signature **not required**)
- Comparative market analysis (CMA) prepared by a licensed real estate professional (3 to 5 comparable properties preferred)
- Official appraisal performed by a qualified independent third party. Third party valuers may include:
  - ✓ Certified appraiser
  - ✓ Independent valuation company