



# SMSF News and Strategies Series

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## Presented by:

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CPA, FPS SMSF Specialist Advisor

## Guest Host:

**Sarah Power, Director of Business Concepts Group**

specialising in Financial Planning and Accounting

## Episode 45 – Some Aged Based Issues to Consider, a Review of Fund Estate Planning

In our first episode for 2017, we will talk about some aged based member issues to consider, and also have a chat about a review of fund estate planning in light of the new super rules. Trustees should be staying on top of their fund, and of any changes that may be required. It is good idea to have your fund reviewed from time to time with a specialist SMSF adviser.

- Aged Based Considerations
  - 57 transition to retirement or permanent retirement
  - 60 transition to retirement or ceasing an employment arrangement
  - 65 condition of release and the work test
- Estate planning and loss of capacity planning – generally, and consider with new super rules
  - Control of the fund, death benefit nominations, reversionary pensions and powers of attorney
  - Corporate trustee
  - Benefit payments
  - Lump sum v's reversionary pensions - death benefits

There has been a lot going on with super so take the opportunity to have a quick review of your fund. We can certainly help with the full review of your fund and advise on any action that you should be taken. Contact our office via our website [www.buscgroup.com.au](http://www.buscgroup.com.au) . Don't forget to check out our webinar on our website ***Super – The Changes and What You Need to do Webinar.***