2026 TRADER'S COMPLIANCE LEDGER: AUDIT DEFENSE RECORD

Trader Name: _____ KRA PIN: _____

Reporting Period: _____ Primary Broker Entity: _____

Date	Reference #	Inflow / Outflow	Orig. Currency	Exchange Rate	Amount (KES)	Legal Classification

Classification Key (For Audit Defense):

- **Capital Introduction**: Funds moved from taxed income/savings into the broker (Non-taxable).
- **Capital Return:** Withdrawal of the original principal (Non-taxable).
- **Realized Profit**: Net gains withdrawn or kept in account (Taxable).
- **Self-Transfer:** Movement between personal wallets/banks (Non-taxable).

Compliance Checklist for March 2026

- ☐ Corresponding M-Pesa/Bank statements attached for every entry.
- ☐ Broker "Account Statement" PDF attached for the period.
- ☐ All Realized Profits matched to the relevant 2026 KRA Tax Band.
- ☐ Certified copy of the Broker's CMA License kept on file.

I certify that this record is a true representation of my trading activity for the period.

_____

(Signature) (Date)