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FROM THE EDITOR
CIAO READERS!

By Brian G. King

Almost seven years and 21 issues (including supplements) ago, I had the pleasure of introducing *Taxing Times* in my first editorial column. This column marks my final as editor. Recently, I revisited that first column and our first issue of *Taxing Times*. It provided me with the opportunity to reflect back on our newsletter, and it made me realize just how far we have come.

From the beginning, the goal of *Taxing Times* was to provide a forum for discussion and the exchange of knowledge for issues concerning insurance taxation. From the humble 20-page beginnings of the first newsletter, we have grown in both size and stature. (I believe several issues have topped the 60-page mark.) We definitely met our goal of education, but our newsletter has gone beyond that. Our publication has become an important and influential tool in the insurance tax community. We have been referenced and quoted by government personnel and immortalized in IRS Notice 2009-47. We have come a long way!

Through the years, our newsletter has developed, changed and evolved. The addition of standard columns such as the ACLI Update column has been a great enhancement to the publication. We also went through an SOA redesign that gave our newsletter a more modern appearance. Our editorial board was expanded and restructured to have new members roll on and existing members roll off in an effort to keep our board's perspective fresh and to broaden our knowledge reservoir.

I could not be more pleased with *Taxing Times'* success, and like a proud father, I take satisfaction in the fact that I was a part of its early years. Serving as your editor has been an extremely rewarding and gratifying (if occasionally taxing) experience. I would like to thank so many people that have been there along the way. Thanks to all the authors that have contributed to *Taxing Times* these past seven years. Your articles and insights provide the quality content that our newsletter is known for. I encourage you to continue with your contributions. I would also like to thank the outstanding editorial board, both past and present members, which I have had the pleasure of working with through the years. The knowledge, experience and objectivity of this group have served our newsletter well. I would also like to thank the Taxation Section Council and friends of council who have supported *Taxing Times* and participate in our thorough, and often quick, peer review process and our outstanding SOA newsletter support staff, Jacque Kirkwood and Julissa Sweeney (I know the volume is often substantial and you both do an amazing job in getting us to print). Finally, I would be remiss if I did not acknowledge the work of my assistant editor Christine Del Vaglio. Her efforts these past five years have been greatly appreciated and have contributed significantly to the success of our newsletter.

I leave *Taxing Times* in very capable hands with your new editor, Chris DesRochers. I would like to say that I taught him everything he knows, but the opposite of that may be slightly more accurate. His first official action of making me one of his newly assigned associate editors ensures that I will remain involved with the publication. Given that, I won't say goodbye to my readers, just ciao.

Enjoy the issue!

Brian G. King, FSA, MAAA, is a managing director, Insurance Actuarial Services with LECG and may be reached at *bking@lecg.com.*