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NOTE FROM THE EDITOR

Welcome readers to this special supplement of *TAXING TIMES*. In this supplement, Edward L. Robbins and Richard N. Bush provide a comprehensive look at Actuarial Guideline 43 (VA CARVM). The article examines the statutory implications of AG 43 for the determination of reserves for annuity writers. In addition, it examines issues that arise in the determination of tax reserves for annuity contracts. Given the significance of the topic discussed in this article, the decision was made to separately publish it in this supplement. ◀

—Brian G. King

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