

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-89 (3)C  
Corporation Tax  
March 20, 1989

Columbian Mutual Life Insurance Company

Tax Appeals Tribunal Decision

The Division of Taxation acquiesces in the result only of the decision of the Tax Appeals Tribunal in Columbian Mutual Life Insurance Company (TSB-D-88(4)C). Acquiescence "in the result only" means acceptance of the decision but disagreement with some or all of the reasons for the decision.