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## Colo. High Court Should Affirm Existing Tax Reporting Regime

**Insight — April 24, 2019**

On April 9, the Colorado Supreme Court heard argument in two similar state income tax cases, *Agilent Technologies Inc. v. Department of Revenue*, and *Oracle Corp. v. Department of Revenue*. Both cases present the question of how Colorado's "water's edge" statutory provision applies to companies with no property or payroll. The cases also involve Colorado's general anti-abuse provision, which affords the Colorado Department of Revenue the discretion, in some circumstances, to allocate gross income and deductions among commonly-controlled corporations to avoid abuse and to clearly reflect income. Finally, the cases address the fundamental issue of whether taxpayers are entitled to rely on express provisions of state statutes and regulations — both of which, in these instances, support the lower courts' conclusions in favor of the taxpayers.

Holland & Hart's Jonathan Bender and Christina Gomez provide analysis on the two similar Colorado state income tax cases heard before the Colorado Supreme Court in the article titled "Colo. High Court Should Affirm Existing Tax Reporting Regime," published April 24 by Law360.

To read the full article, [click here](#).

Bender specializes in state and local tax and commercial litigation matters. In his state and local tax practice, he represents clients before administrative tribunals and courts on sales, use, income, and property tax matters. In his commercial litigation practice, he advises clients in a variety of industries, including mining, real estate, oil and gas, healthcare, and financial services.

As a skilled appellate practitioner and chair of the firm's Appellate Practice Group, Gomez carefully guides clients through the entire appellate process — from preserving issues in the trial court and determining whether and on what issues to take an appeal through appellate stay motions, briefing, oral argument, and other appeal proceedings.

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