

## Marcello Innocenti Written Statement

Statements In Support of the Enrolled Agent Parity  
Proposal in the -2 amendment to SB 1510  
Before the Senate Finance and Revenue Committee  
Wednesday, February 11, 2026

Chair Broadman, Vice-Chair McLane, and Members of the Committee:

I am a federally licensed Enrolled Agent who represents Oregon taxpayers. I am writing to ask for your support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510 currently before the Legislature.

Oregon is the only state that requires federally licensed enrolled agents to pass a separate state exam and limits our ability to supervise trained staff. This makes Oregon a national outlier and creates unnecessary barriers that restrict taxpayer access to qualified, affordable tax representation.

This proposal does not eliminate oversight. Enrolled agents would still be required to register with the Oregon Board of Tax Practitioners, preserving consumer protection, accountability, and transparency—without duplicating federal licensure. The proposal also does not expand the scope of practice for enrolled agents; it simply aligns Oregon law with the federal authority EAs already hold and that every other state recognizes.

Current law discourages enrolled agents from practicing in Oregon, which reduces access to specialized tax help—particularly for small businesses, rural taxpayers, seniors, and lower-income filers. The Oregon Department of Revenue has indicated it does not anticipate implementation issues or a significant fiscal impact, as enrolled agents would pay a registration fee.

I have been in practice in Oregon for over thirty years. Along with my enrolled agent license I hold a bachelor of science in accounting, and a masters degree in taxation. I am well qualified by credentials and experience to hire and train staff in my areas of expertise and supervise their growth and development in tax practice. A CPA in practice in Oregon would be allowed to hire, train, and supervise unlicensed personnel to assist them in preparing individual returns. Yet state law and Tax Board rules prevent me from doing so.

I recently hired a very talented CPA candidate and encouraged and supported him in sitting for the Special Enrollment Examination which he did and passed. He applied for his Enrolled Agent license and we learned today that his application was approved.

Yet he cannot assist in preparing individual tax returns until passes the state portion of the OR Licensed Consultant Examination and applies for and receives that license. This places an additional unnecessary burden and barrier to my employee and my tax practice.

I respectfully urge your support of this common-sense proposal to improve taxpayer access while maintaining appropriate oversight.

Sincerely,

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