

Cynthia Leachmoore, EA Written Statement

In Support of the Enrolled Agent Parity Proposal to the -2 amendment to SB 1510

Before the Senate Finance and Revenue Committee

Wednesday, February 11<sup>th</sup>, 2026

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

Thank you for the opportunity to submit this written testimony. I am a California Enrolled Agent serving clients across the country, including many with Oregon filing obligations. I support the -2 amendment to SB 1510 because it strengthens consumer protection while ***removing unnecessary licensure barriers that limit access to qualified representation.***

Enrolled Agents are held to strict federal standards for ethics, accuracy, and due diligence. While the IRS does not directly regulate state returns, that same professional discipline naturally carries over, ensuring clients receive careful, responsible guidance in all tax matters. ***Protecting clients from error, exposure, and financial risk is central to our work.***

These barriers are not merely theoretical; they have ***real consequences***. For example, this past year, I worked with two sets of elderly clients who moved to Oregon and maintain substantial California assets. They have struggled to find practitioners willing to prepare their 2025 returns. Having trusted me for years, they are understandably hesitant to share sensitive financial information with someone new.

Many taxpayers nationwide—small businesses, retirees, and others—face this same challenge. ***Oregon filing obligations do not stop at the border***, yet current rules make it difficult for taxpayers to find qualified professionals in their area.

The -2 amendment preserves oversight through board registration and ***ensures that highly trained tax professionals can serve taxpayers with Oregon obligations*** - both residents and nonresidents - without disrupting existing professional relationships.

By removing these barriers, the Legislature protects taxpayers and ensures that every Oregon filer can rely on qualified guidance, ***no matter where they live.***

For these reasons, I respectfully urge your support.

Thank you for your consideration.

Sincerely,

Cynthia Leachmoore, EA

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