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## Written Statement

### **Statements In Support of the Enrolled Agent Parity Proposal in the -2 amendment to SB1510 Before the Senate Finance and Revenue Committee**

**February 13, 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 with 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 Enrolled Agents 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 reviewed testimony opposing this proposal, and the primary concern raised is that Enrolled Agents allegedly lack sufficient training in Oregon income tax law. Respectfully, that argument is inconsistent with Oregon's existing statutory framework. If a separate Oregon-specific examination were truly essential to protect the public, the Legislature would not have granted representation authority exceptions to [two] other professional credentials, neither of whom are required to pass a dedicated Oregon income tax examination as a condition of representation.

Moreover, Enrolled Agents are federally licensed tax specialists whose credential requires comprehensive testing in federal taxation and mandatory continuing education in tax law. Because Oregon income taxation largely conforms to federal taxable income as its starting point, federal tax competency is foundational to Oregon tax practice. The Enrolled Agent credential therefore reflects focused and ongoing tax expertise that is directly relevant to representing Oregon taxpayers.

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

Sincerely,

 02.13.2026

Krishnamurthi G. Perinkulam, EA, MS(Tax), Oregon LTC, USTCP  
Phoenix, AZ.