

Dear Chair Nathanson, Vice Chair Reschke, and Members of the Committee:

My name is Mary F. Philippsen, and I am a federally licensed Enrolled Agent who formerly practiced in Oregon. I am writing to respectfully urge your support for SB 1510-A (SB 1510 as amended by the Senate).

Enrolled Agents (EAs) are licensed and regulated by the Internal Revenue Service under Circular 230 and are authorized to represent taxpayers before the IRS in all tax matters. We are subject to federal testing, background checks, continuing education requirements, and professional discipline.

Oregon is the only state in the country that requires federally licensed enrolled agents to pass an additional state exam and limits our ability to supervise trained staff. These duplicative requirements do not enhance consumer protection but do limit access to qualified tax professionals — particularly in rural and underserved areas.

SB 1510A strikes a reasonable balance. It:

- Allows enrolled agents to rely on their existing federal credential;
- Requires registration with the Oregon Board of Tax Practitioners for state-level oversight;
- Maintains consumer protections; and
- Has no fiscal impact on the state.

This proposal does not remove oversight. It simply recognizes an existing federal license and eliminates unnecessary duplication that discourages qualified practitioners from serving Oregon taxpayers.

In my practice, I had to turn away some existing clients. These clients were originally from California and then moved to Oregon. One of these clients continued to maintain a California rental, necessitating filing an Oregon resident return as well as a California non-resident return. Because California is one of the most complicated states to prepare for, it seemed unfair to send them to an Oregon tax preparer who may or may not be qualified to handle the California work. California imposes no restrictions on out-of-state Enrolled Agents. These barriers are unique to Oregon and make it harder — not easier — for taxpayers to access competent help.

SB 1510A is a measured solution that protects consumers, improves access to services, and removes regulatory duplication. I respectfully ask for your support.

Thank you for your time and your service.

Sincerely,

A handwritten signature in black ink that reads "Mary F. Philippsen EA". The signature is written in a cursive, flowing style.

Mary F. Philippsen, Enrolled Agent
By the Numbers, Citrus Heights, CA