

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

My name is [Name], and I am a federally licensed Enrolled Agent who [lives/practices] 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 at the federal level.

Oregon is currently the only state in the country that requires federally licensed enrolled agents to pass an additional state exam and restricts our ability to supervise trained staff. These duplicative requirements do not enhance consumer protection, but they 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, we prepare fewer than six Oregon state tax returns per year. These returns are prepared solely for existing clients who have relocated to Oregon. Our intent is to continue serving our established clients as they move out of state, not to expand our practice or solicit new Oregon-based clients.

We do not advertise, market, or otherwise promote our services within Oregon. Our preparation of Oregon tax returns is incidental to maintaining continuity of service for our existing client relationships.

If a situation arises involving Oregon tax matters outside the scope of our expertise, we will refer the client to an Enrolled Agent located within Oregon. We will make every effort to help the client find a qualified professional in their area, including utilizing our professional network through the National Association of Enrolled Agents (NAE)

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,

David McKay, Enrolled Agent
Sacramento, CA