

Good afternoon Chair Representative Nathanson, Vice-Chairs and Members of the committee for the record my name is David Garvin and I am writing as a concerned licensee who strongly opposes the -4 amendments to SB1510 A.

The entire purpose of the Oregon Board of Tax Practitioners is to protect Oregon Taxpayers. It seems odd that these amendments were handed to the tax committees rather than one focused on Consumer Protection.

I received my Tax Preparer license in 2007, Enrolled Agent's license in 2012, and Oregon Tax Consultant license in early 2013. I took the Enrolled Agent (EA) license first because I was advised (by EAs) that the federal income tax portion of the Tax Consultant test was at least as difficult as the EA test. And the EA exam was broken into three portions which could be taken weeks apart. One could then sit separately for the Oregon Only LTC test.

For ten years I was the Oregon Society of Tax Practitioners observer attending all board meetings of the Oregon Board of Tax Practitioners (OBTP). A portion of every OBTP meeting was a report on recent test results. The Oregon Only test scores normally showed 20-35% failure rates. Failure rates of over 50% were not unheard of. I mention this to underline that an EA license is not a silver bullet.

The fact that attorneys and CPA's are not required to hire purposely trained and regulated assistants makes it difficult to grow more competent tax preparers. This will surely be exacerbated if EAs are also not required to utilize Licensed Tax Preparers and Aides when they need them. Let us be clear, fewer competent professionals will increase the cost of working with one.

Thank you for your time and consideration.