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Written Statement:

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

Before the Senate Finance and Revenue Committee

Wednesday, February 11, 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 EA support of 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 EAs 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 been an Oregon Licensed Tax Consultant since 1978 and I am in my 48<sup>th</sup> year of my professional career. I acquired my IRS "Enrolled Agent" Certificate of Enrollment in 1984 so that I could handle most of the issues for my clients that cross my desk. The Oregon Tax Board, who regulates the preparation of Oregon personal income tax

returns, has been over-reaching its authority for all of those years. I have mentored & employed many licensed tax consultants & preparers over the years, and the folks who acquire or who already had the Certificate of Enrollment are by far the most intelligent. They are also the leaders in our field and are heads above the Licensed Tax Consultants and Licensed Tax Preparers in knowledge, competency, and accuracy.

Juggling the different continued education requirements for each of these licenses is a challenge due to differences in what qualifies for each.

In addition, the fact that Oregon Attorneys and Certified Public Accountants are exempt from the Oregon Tax Board licensing requirements, and Enrolled Agents are not exempt makes no sense. Enrolled Agents are federally licensed tax practitioners and have passed rigorous testing. We are licensed by the Internal Revenue Service and are authorized to practice throughout the entire United States & it's Territories. The quality of continued education that Enrolled Agents get is at a much higher level, indicative of their ability to provide better performance & services to Oregonians & others throughout the country.

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

Sincerely,



Susan Bladorn, EA  
Roseburg, Oregon