

Submitter: Vere Chappell
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB1510

Honorable Members of the Committee,

I am writing to express my support for SB 1510, in particular the amendments to Sections 14-18 regarding enrolled agents.

I have been an enrolled agent in good standing since 2019. I operate a tax preparation practice in Orange County, California. Most of my clients are California residents but some are Oregon residents and some file Oregon returns because they have sources of income in Oregon, such as rental properties.

Before I became an enrolled agent I was licensed as a California Registered Tax Return Preparer and limited my practice to California residents only. I became an enrolled agent, in part, to be able to better serve my clients with out-of-state tax returns and to serve those of my clients who subsequently moved to other states. Enrolled agents have the same practice rights before the IRS as CPAs and attorneys. In every state besides Oregon, enrolled agents are not required to undergo separate qualification, exams and continuing education beyond the rigorous requirements already imposed by the IRS. Because I have clients in Oregon, I did become an Oregon Licensed Tax Consultant and comply with the requirements of the Board of Tax Practitioners. While I support the aims of the Board, I believe that imposing a second set of state requirements parallel to the existing Federal standards is unnecessarily burdensome and does not meaningfully advance the purposes of board. The proposed amendments in this bill are commonsense and align with the laws and practices of other states, without in any way compromising the ability of the Board to protect Oregon taxpayers from incompetent and fraudulent preparers.

Thank you for your consideration.

Vere Chappell, EA
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