

Submitter: Leslee Armstrong

On Behalf Of:

Committee: House Committee On Revenue

Measure, Appointment or Topic: SB1510

I am an EA and have been licensed to prepare taxes since 1990. I have a two-year associated degree in accounting, I believe 1998, I became an EA after I opened my own office in 2005. It has been a consistent challenge over the years to find help. Unlike CPA's, we did not even have the option to hire someone that could assist in any tax preparation, which would have been a huge help. I always had more work than I could find tax preparers. On a couple occasions I had opportunities to hire an EA that had worked in another state, but they did not want to take the Oregon Exam, and they took jobs with a CPA firm.

I always felt that I had as much knowledge in Tax Preparation as a CPA, as well as being held to the higher standards of a CPA. Consequently, because of the challenges of being able to get the help and the long hours which physically took its toll on me; I was no longer able to keep my business because of lack of help and health reason, which I then sold in 2021. I have continued to work for the company part time. It is too late for me now, but I am so glad to see changes that are being made. I recently noticed the new internship to become license that was much needed. I believe if this bill passes it will open doors for other small struggling tax businesses. In my area and Central Oregon where my business was people struggle to find good preparers; many people cannot afford a CPA.

As for the Continuing education part, it has always been an annoyance mainly due to timing of renewals. I had to keep track separately one set of hours for my EA and the other for my LTC, part of my education for my LTC often was half in one year and half in the other, your EA is yearly, then making sure you get your ethics in the right year to cover your EA. I however would have nothing against a small amount of required CE for Oregon, especially covering updates. When I worked in the Portland Area for a large tax firm, a few times we hired CPA's, often they did not even know how to fill out tax forms, because they study accounting. The EA exam is very comprehensive; you have to know your stuff.