

Submitter:

DANIEL BALL

On Behalf Of:

Committee:

House Committee On Revenue

Measure, Appointment or Topic:

SB1510

Saturday, February 28, 2025

Members of the committee,

I am a federally licensed enrolled agent based in the state of California. Like many of my fellow California-based enrolled agents, I have several clients who are California, Washington, and Nevada residents who file resident tax returns in these states, but have rental income in the state of Oregon that requires filing an Oregon non-resident return. Under current Oregon law, enrolled agents cannot prepare Oregon non-resident returns without fulfilling examination, registration, and continuing education requirements that present a disproportionate amount of time and expense. The current law imposes an unfair burden on both enrolled agents and the taxpayer, putting the taxpayer in the uncomfortable position of having to find an Oregon-based tax professional who is willing to work with the taxpayer remotely. The enrolled agent parity proposal currently before the committee is in the best interest of both tax professionals and taxpayers because it allows federally licensed enrolled agents in neighboring states to support their clients with Oregon non-resident returns, and reduces costs and barriers to filing Oregon tax returns, which ultimately will create more compliance with Oregon state filing requirements, and generate more tax revenue for the state of Oregon.

Sincerely,

Daniel E. Ball, MBA, EA