

Dear Chair Nathanson, Vice Chair Reschke, and Members of the Committee:

My name is Amy Rubottom, and I am a federally licensed Enrolled Agent who lives and practices in Colorado filing less than 10 out of state non-resident Oregon returns. I am writing to respectfully urge you to support SB 1510-A (SB 1510 as amended by the Senate).

Enrolled Agents (EA's) are licensed and regulated by the Internal Revenue Service under Circular 230 and are authorized to represent taxpayers before the IRS in all tax matters. We are subject to federal testing, background checks, continuing education requirements, and professional discipline at the federal level.

Oregon is currently the only state in the country that requires federally licensed EA's to pass an additional state exam and restricts our ability to supervise trained staff. These duplicative requirements do not enhance consumer protection in any fashion, but they do limit access to qualified tax professionals – particularly outside the state of Oregon.

SB 1510A strikes a reasonable balance. It:

- Allows EA's to rely on their existing federal credentials (as with every other state)
- Requires registration with the Oregon Board of Tax Practitioners for state-level oversight
- Maintains consumer protections; and
- Has no fiscal impact on the state.

This proposal does not remove oversight, it simply recognizes an existing federal license and eliminates the unnecessary duplication that discourages qualified tax practitioners from serving Oregon taxpayers.

In my own practice, if my CPA father were to pass away suddenly there would be no one to sign off on out of state Oregon returns and help our non-resident filers causing our office financial harm and our taxpayers delays. I have been preparing tax returns since 1996 with CPA supervision until 2016 when I received my EA license. The only reason I didn't sit for the CPA exam was that our firm does not perform any audited financial statements (the only difference in testing). These barriers are unique to Oregon and make it harder (especially in Colorado), not easier, for taxpayers to access competent help.

SB 1510A is a measured solution that protects consumers, improves access to services, and removes regulatory duplication. I respectfully ask for your support.

Thank you for your time and service,

Sincerely,



Amy M Rubottom Enrolled Agent  
RT Tax & Consulting LLC  
Centennial, CO