

Submitter: Mary Carlson
On Behalf Of:
Committee: Senate Committee On Finance and Revenue
Measure, Appointment or Topic: SB1510

My statement is in support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510

02/11/2026

Chair Broadman, Vice-Chair McLane, and Members of the Committee:

Thank you for the opportunity to comment on this issue.

My personal experience, I am a California based Enrolled Agent who has been credentialed since 2002. I have a successful practice in Moreno Valley California which I have owned for nearly 20 years. I have practiced since 1994.

I have two clients who I have worked for for nearly 20 years who now find the need to file Oregon non-resident returns. One in particular used to live in CA and now resides in NV. He owns rental property in CA, NV, AZ and OR. I have researched the OR tax laws extensively as they pertain to this filing. It is what I do as an Enrolled Agent. I follow the rules and make sure that this taxpayer is compliant in all areas. The burden that the current OR practitioner rules seem punitive in nature. The additional cost and stress that this has caused seem unnecessary. There is no other state that has the position that the Federal standard is not good enough. Even New York allows up to 10 returns to be filed from an out of state practitioner.

My hope is that this dismissal of the Enrolled Agent credential can be rectified in a manner that satisfies all parties. I have worked very hard to both achieve and maintain this status. Thank you for your consideration.

Mary Carlson E.A.