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

I am a federally licensed Enrolled Agent who represents a handful of Oregon residents. I also have a handful of non-residents of Oregon who have rental property in Oregon, necessitating filing an Oregon state income tax return. I am writing to ask for your support of the Enrolled Agent Parity Proposal in the -2 amendment to SB 1510 currently before the Legislature.

Oregon is the only state that requires federally licensed enrolled agents to pass a separate state exam and limits our ability to supervise trained staff. This makes Oregon a national outlier and creates unnecessary barriers that restrict taxpayer access to qualified, affordable tax representation.

This proposal does not eliminate oversight. Enrolled agents would still be required to register with the Oregon Board of Tax Practitioners, preserving consumer protection, accountability, and transparency-without duplicating federal licensure. The proposal also does not expand the scope of practice for enrolled agents; it simply aligns Oregon law with the federal authority EAs already hold and that every other state recognizes. Of note, New York has a similar process except they waive any registration for Enrolled Agents filing less than 10 New York income tax returns. (I've never filed as many as 5 in one year.)

Current law discourages enrolled agents from practicing in Oregon, which reduces access to specialized tax help-particularly for small businesses, rural taxpayers, seniors, and lower-income filers. It is a particular burden on non-residents of Oregon attempting to comply with Oregon law. The Oregon Department of Revenue has indicated it does not anticipate implementation issues or a significant fiscal impact, as enrolled agents would pay a registration fee.

I respectfully urge your support of this common-sense proposal to improve taxpayer access while maintaining appropriate oversight.

Sincerely,

Richard Ogg, EA

Richard Ogg, Financial Advisor (California Insurance License #0G48566) – Securities offered through Cetera Wealth Services, LLC (doing insurance business in CA as CFGAN Insurance Agency LLC, CA Insurance Lic# 0644976), member FINRA/SIPC. Advisory services offered through Cetera Investment Advisers LLC, a registered investment adviser. Cetera is under separate ownership from any other named entity.