

Rachel P. Bradley, Written Statement  
RE: Statements In Opposition of the Enrolled Agent Parity  
Proposal: SB1510 A  
Before the House Committee on Revenue  
Monday, March 2, 2026

Good afternoon, Chair Nathanson and Esteemed Committee Members,

My name is Rachel P. Bradley. I am writing today as a concerned Licensed Tax Consultant, a title which I worked hard to achieve, work hard to maintain, and wear proudly.

I became an Oregon Licensed Tax Preparer in 2012 and a Consultant in 2016. I run my own tax business, and I teach new students how to become tax preparers in a licensed Oregon Tax School. Before moving to Oregon I worked in a CPA firm in California for six years. While I was already experienced in taxation from my California experience, I still had to learn about Oregon taxation. Oregon has many tax laws that are specific and unique, even more than California. I've done individual and business taxes for at least 20 of the 41 states that have income taxes, not including the many other municipalities, and four foreign countries. In my expert opinion, Oregon has one of the more complicated state tax systems.

Over these years, I have seen dozens, possibly hundreds of Oregon tax returns that were prepared incorrectly by out-of-state practitioners, including Enrolled Agents. These errors can result in penalties, interest, delayed refunds, and unnecessary hardship and stress for Oregon taxpayers. Eliminating Oregon-specific testing and oversight diminishes the integrity of the Board and its mission, which is to protect Oregon taxpayers.

Enrolled Agents are federally licensed through the IRS. The Oregon Board of Tax Practitioners recognizes and respects this credentialing by providing the Enrolled Agents with a shorter exam that focuses on Oregon tax law to ensure competency for Oregon taxpayers. This exception is already in place. The amendments SB 1510 A requests are to completely remove all Oregon examination requirements, period.

Because of this I am writing in strong opposition to SB1510 A.

The SB 1510 A amendments would allow for unlicensed and unregistered individuals to prepare tax returns in Oregon under an EA's supervision without meaningful oversight. These amendments undermine professional licensure standards and consumer protection safeguards. This is a dangerous precedent not just for the tax industry but for all industries where Oregon has taken the stand to protect consumers. Will we strip the Construction Contractors Board of its right to enforce Oregon law when hiring out-of-state contractors? Perhaps allow legal firms to higher out-of-state attorneys who haven't passed the Oregon Bar Exam to represent clients in Oregon cases?

I respectfully encourage this committee to reconsider amendments to SB 1510 A, to preserve Oregon's longstanding commitment to taxpayer protection and professional accountability through the Board of Tax Practitioners.

Thank you for your time and consideration.

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