

December 8, 2025

Issue Number: 2025-17. Announcement of Disciplinary Sanctions from the Office of Professional Responsibility

The Office of Professional Responsibility (OPR) publishes disciplinary actions in the Internal Revenue Bulletin (IRB). Published sanctions include censure, suspension or disbarment from practice before the Internal Revenue Service. The below listed individuals have recently been disciplined and are published in IRB: 2025-50, dated December 8, 2025:

City & State	Name	Professional Designation	Effective Date(s)
California			
Benicia	Singh, Barjinderjit	CPA	Indefinite from August 15, 2025
Chino Hills	Zhong, John Z.	CPA/Enrolled Agent	Reinstated to practice before the IRS, effective July 16, 2025
Colorado			
Englewood	Baird, Stephen	Attorney	Indefinite from September 30, 2024
Iowa			
Atkins	Sweet, Kimberly S.	Enrolled Agent	Indefinite from September 9, 2025
Kansas			
Leawood	Renkemeyer, Troy D.	Attorney/CPA	Indefinite from July 7, 2025
Wichita	Ayesh, Mark G.	Attorney/CPA	Indefinite from June 21, 2023
New Jersey			
Avon by the Sea	Benkoil, James H.	CPA	Indefinite from August 1, 2025
Englewood Cliffs	Sardis, Jack N.	CPA	Indefinite from August 1, 2025
Tennessee			
Signal Mountain	Frost, Jonathan D.	CPA	Indefinite from September 30, 2024

Virginia			
Alexandria	Guilliams, Roger L.	CPA	Indefinite from September 30, 2024

To view a complete list of the OPR IRB's, visit [Announcements of Disciplinary Sanctions in the Internal Revenue Bulletin](#).