

April 27, 2026

Issue Number: 2026-12. 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: 2026-18, dated April 27, 2026:

City & State	Name	Professional Designation	Effective Date(s)
California			
Agoura Hills	Fulton, William E.	Enrolled Agent	Reinstated to practice before the IRS, effective February 11, 2026
New Jersey			
Englewood	Kronegold, Joshua H.	Attorney	Reinstated to practice before the IRS, effective February 24, 2026
Hawthorne	Malqui, Ceasar B.	Enrolled Agent	Indefinite from February 20, 2026
New York			
Saratoga Springs	Taylor, Mae-Mae R.	Enrolled Agent	Indefinite from March 13, 2026
Missouri			
Springfield	Marple, Ray L.	CPA	Indefinite from February 12, 2026

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