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PETER VERTELERO  
ATTORNEY GENERAL OF NEW JERSEY

FILED

*September 27, 1996*  
NEW JERSEY STATE BOARD  
OF ACCOUNTANCY

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STATE OF NEW JERSEY  
DEPARTMENT OF LAW & PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION  
OR REVOCATION OF THE LICENSE OF:  
THOMAS S. WAGNER, C.P.A. *cc 7/105*  
TO PRACTICE ACCOUNTANCY IN THE  
STATE OF NEW JERSEY

Administrative Action

CONSENT ORDER

This matter was opened to the New Jersey State Board of Accountancy by receipt of information that Respondent has entered a plea of guilty on April 8, 1996 to a one count felony information charging him with aiding and abetting evasion of income taxes, contrary to Title 26, United States Code, Section 7201 and Title 18, United States Code, Section 2; to wit preparing fraudulent tax returns for his clients for the year ending 1992. Respondent, without admitting to any of the allegations, has voluntarily agreed to a suspension of his license to practice accountancy and to refrain from any further practice of accountancy pending a plenary hearing before the Board,

IT IS THEREFORE ON THIS

*18<sup>th</sup>* DAY OF *September* 1996.

ORDERED AND AGREED:

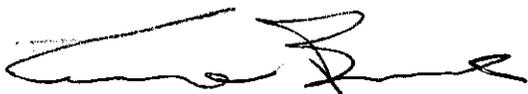
1. The license of Thomas S. Wagner, C.P.A. to practice accountancy in the State of New Jersey is hereby suspended effective September 1, 1996

2. Respondent shall cease and desist from practicing as a certified public accountant pending further order of the Board.

3. Respondent shall by execution of the within Order forward his original wall certificate, and his most recent renewal card of his license to Bruce Goldstein, Esq. To hold in trust pending further order of the Board.

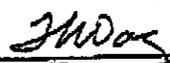
4. Nothing herein shall preclude the Board from taking any additional action in this matter permitted by law.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 

Edward Bond, C.P.A., President

I have read the within Order and understand its terms. I consent to its entry and agree to be bound by its terms.

  
Thomas Wagner, Respondent