

counts of providing false information with purpose to hinder an official inquiry examination or audit, to wit: providing a fraudulent New Jersey return for the years 1987, 1988, 1989, 1990 in violation of N.J.S.A. 54:52-7, and five (5) counts of failure to pay or turn over taxes for the aforementioned calendar years, in violation of N.J.S.A. 54:52-9. (A true copy of the Indictment is attached hereto and made a part of this Order).

3. On April 25, 1997, respondent was convicted and sentenced to a probationary term of five (5) years and further ordered to make restitution in the amount of \$971,646.00. (A true copy of the Judgment of Conviction is attached hereto and made a part of this Order).

CONCLUSIONS OF LAW

Respondent conviction of crimes involving moral turpitude and crimes that reflect adversely on the practice of accounting provides grounds for discipline pursuant to N.J.S.A. 45:1-21(f).

IT IS THEREFORE ON THIS 20th DAY OF Nov 1997,

ORDERED THAT:

The license of Michael Immordino to practice accountancy in the State of New Jersey is hereby revoked.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 

Edward Bond, CPA, President