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FILED

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January 5, 1998  
NEW JERSEY STATE BOARD  
OF ACCOUNTANCY

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

IN THE MATTER OF:	:	
	:	Administrative Action
STANLEY GREENBERG, CPA	:	
	:	FINAL ORDER
LICENSED TO PRACTICE ACCOUNTANCY:	:	
IN THE STATE OF NEW JERSEY	:	
	:	

This matter was opened to the Board on information received which the Board has reviewed and on which the following findings are made.

FINDINGS OF FACT

1. Respondent has been a licensee of the Board at all times relevant hereto.
2. On July 16, 1995 respondent pled guilty to one count of conspiracy to defraud the United States, in violation of 18 U.S.C. §371 , to wit: respondent attempted to bribe an IRS revenue agent in connection with the 1991 audit of the tax return for Norpack, Co.
3. On December 16, 1996 respondent was sentenced to six months(6) confinement to his residence and a \$50.00 fine. (Judgment of Conviction and Plea Agreement attached hereto and made a part of this Order).

DISCUSSION

Any crime involving fraud is a crime involving moral turpitude. Additionally, an attempt to bribe an IRS agent is without question a crime relating adversely to the profession of accounting.

CONCLUSIONS OF LAW

Respondent has been convicted of a crime involving moral turpitude and a crime that reflects adversely on the practice of accounting and provides grounds for discipline pursuant to N.J.S.A. 45:1-21(f).

IT IS THEREFORE ON THIS 31<sup>st</sup> DAY OF Dec 1997,

ORDERED THAT:

The license of Stanley Greenberg, to practice accountancy in the State of New Jersey is hereby revoked.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 

Edward Bond, CPA, President