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FILED

APR 17 2013

NEW JERSEY BOARD OF
CHIROPRACTIC EXAMINERS

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

IN THE MATTER OF THE SUSPENSION
OR REVOCATION OF THE LICENSE OF

:
: Administrative Action
:

YANAL KAZAN, D.C.
License No. 38MC00233300

:
: CONSENT ORDER
:

TO PRACTICE CHIROPRACTIC
IN THE STATE OF NEW JERSEY

This matter was opened to the New Jersey State Board of Chiropractic Examiners upon receipt of information which the Board has reviewed, and the parties wishing to resolve this matter without further formal proceedings, hereby stipulate to the following findings of facts and conclusion of law:

FINDINGS OF FACT

1. Respondent, Yanal Kazan, D.C., is a chiropractic physician in the State of New Jersey and has been a licensee at all times relevant hereto.

2. On September 7, 2012, Respondent pleaded guilty in the United States District Court, District of New Jersey, and was convicted of the crime of Subscribing to False Tax Returns in violation of 26 U.S.C. §7206(1). (Copy of the "Judgment In A Criminal Case" attached hereto and incorporated herein as "Exhibit A").

3. Respondent admitted to the Court that he had knowingly and willfully made, subscribed, and filed United States Individual Income Tax Returns for the years 2003, 2004, and 2005 that were false in that they did not account for gross receipts from his chiropractic business activity in the aggregate amount of at least \$681,896.00.

4. On September 7, 2012, Respondent was sentenced to serve six (6) months in custody followed by one (1) year of supervised release and pay the United States a fine of \$10,000.00 without interest, in addition to taxes owed plus interest.

CONCLUSION OF LAW

Respondent's conviction provides grounds for the suspension of his license to practice chiropractic in New Jersey, pursuant to N.J.S.A 45:1-21 (e) and (f), in that Respondent has engaged in professional misconduct as determined by the Board and has been convicted of a crime involving moral turpitude or relating adversely to the practice of chiropractic.

ACCORDINGLY, IT IS on this 17th day of April, 2013

ORDERED AND AGREED that:

1. Respondent's license to practice chiropractic in the State of New Jersey shall be suspended for a period of two (2) years; except that the initial three hundred

sixty-four (364) day period shall be an active suspension; and the remaining one (1) year and one (1) day period of suspension shall be stayed, and become a period of probation. The stayed period of suspension shall be activated upon a showing of Respondent's non-compliance with any of the terms and conditions set forth herein. Respondent shall be required to appear before the Board (or a committee thereof) prior to reinstatement of his license on probation to demonstrate his fitness to be released from his active suspension.

2. The Directives of the Board applicable to any licensee of the Chiropractic Board who is actively suspended, revoked, or whose surrender of licensure has been accepted are incorporated by reference as though fully set forth herein, whether or not they are attached hereto.

NEW JERSEY STATE BOARD OF
CHIROPRACTIC EXAMINERS

By: _____
Albert Stabile, Jr., D.C.
Board President

I have read and understand the
within Consent Order and agree
to be bound by its terms.
Consent is hereby given to the Board to
enter this Order.

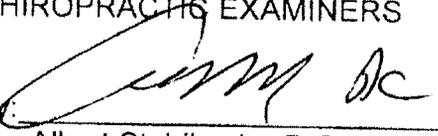


Yanal Kazan, D.C.

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CHIROPRACTIC EXAMINERS

By: 

Albert Stabile, Jr., D.C.
Board President

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Consent is hereby given to the Board to
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Yanal Kazan, D.C.

UNITED STATES DISTRICT COURT
District of New Jersey

UNITED STATES OF AMERICA

v.

Case Number 2:11CR0833-01

YANAL KAZAN

Defendant.

JUDGMENT IN A CRIMINAL CASE
(For Offenses Committed On or After November 1, 1987)

The defendant, YANAL KAZAN, was represented by E. Alexander Jardines, Esq.

On motion of the United States the court has dismissed count(s) 1,3,4,5.

The defendant pled guilty to count(s) Two of the Indictment on 05/31/12. Accordingly, the court has adjudicated that the defendant is guilty of the following offense(s):

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Date of Offense</u>	<u>Count Number(s)</u>
26:7206(1)	Subscribing to a False Tax Returns	04/15/14	Two

As pronounced on 09/07/12, the defendant is sentenced as provided in pages 2 through 7 of this Judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

It is ordered that the defendant shall pay to the United States a special assessment of \$100, for count(s) Two, which shall be due immediately. Said special assessment shall be made payable to the Clerk, U.S. District Court.

It is further ordered that the defendant shall notify the United States Attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this Judgment are fully paid. If ordered to pay restitution, the defendant shall notify the court and United States Attorney of any material change in the defendant's economic circumstances.

Signed this the 7th day of September, 2012.


WILLIAM J. MARTINI
United States District Judge