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FILED
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**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 SUSPENSION :
OR REVOCATION OF THE LICENSE OF : Administrative Action
YANAL KAZAN, D.C. :
LICENSE NO. 38MC00233300 : **ORDER OF REINSTATEMENT**
 : **OF LICENSEE**
 :
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 Respondent Yanal Kazan's application for reinstatement of his license to practice chiropractic in this state. Respondent previously pled guilty to subscribing to false tax returns in violation of 26 USC §7206 (1).

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

On April 17, 2013, Respondent entered into a Consent Order with the Board whereby his license to practice chiropractic in the State of New Jersey was suspended for a period of two (2) years; except that the initial three hundred and sixty-four (364) day period was an active suspension, and the remaining one (1) year and one (1) day period of suspension was stayed and became a period of probation.

After the conclusion of the active period of his suspension, Respondent appeared before the Board on December 18, 2014 pursuant to the terms of the Consent Order in which Respondent is required to demonstrate to the satisfaction of the Board that he is capable of discharging the functions of a licensee in a manner consistent with the public's health, safety and welfare. Respondent provided evidence that he had completed his period of incarceration and supervised release and had paid his fine of \$10,000. He testified that he has an outstanding debt to the IRS in the amount of approximately \$400,000 which he will pay on an installment basis. Dr. Kazan apologized to the Board for having exercised poor judgment and having engaged in

inexcusable behavior and expressed sincere remorse over his conduct.

The Board having reviewed this matter at its scheduled Board meeting on December 18, 2014 and finding that Respondent has satisfied all the requirements of the April 17, 2013 Consent Order and finding that the within Order is adequately protective of the public health, safety and welfare and that good cause exists for the entry of this Order;

IT IS, on this 12th DAY OF March, 2015

HEREBY ORDERED THAT:

1. Respondent's license to practice chiropractic in the State of New Jersey is hereby reinstated.

2. Respondent shall provide the Board twice per year, no later than January 1 and July 1 of each year, a statement from his accountant certifying that Respondent is current in his payments to the IRS in accord with the requirements of his criminal sentence outlined above.

3. Respondent shall comply with all applicable requirements for reinstatement of his license pursuant to N.J.A.C. 13:44E-1A.4, including but not limited to the payment of all applicable fees.

4. Failure to comply with any provisions of this Order and any default or late payments to the IRS as required by Respondent's criminal sentence may result in activation of the

period of stayed suspension. Upon receipt of any reliable information indicating Respondent has violated any terms of this Order, the stayed period of suspension shall be activated and Respondent's license may be automatically suspended by the Board. Respondent, upon five days (5) notice, may request a hearing to contest the entry of such an Order. At such hearing the sole issue shall be whether any of the information received regarding Respondent was materially false. In addition the Board reserves the right to bring further disciplinary action.

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