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8 **BEFORE THE**
9 **BOARD OF CHIROPRACTIC EXAMINERS**
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC 2026-2085

13 **TAE HYUN LEE**
1082 E. El Camino Real #1
Sunnyvale, CA 94087

ACCUSATION

14 **Chiropractic License No. DC 26092**

15 Respondent.

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17 **PARTIES**

18 1. Kristin Walker (Complainant) brings this Accusation solely in her official capacity as
19 the Executive Officer of the Board of Chiropractic Examiners (Board), Department of Consumer
20 Affairs.

21 2. On or about March 19, 1999, the Board issued Chiropractic License Number DC
22 26092 to Tae Hyun Lee (Respondent). The Chiropractic License was in full force and effect at all
23 times relevant to the charges brought herein and will expire on December 31, 2026, unless
24 renewed.

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1 **JURISDICTION**

2 3. This Accusation is brought before the Board under the authority of the following
3 sections of the Chiropractic Act (Act).¹

4 4. Section 10 of the Act states, in pertinent part, that the Board may suspend or revoke a
5 license to practice chiropractic or may place the license on probation for violations of the rules
6 and regulations adopted by the Board or for any cause specified in the Act.

7 **STATUTORY AND REGULATORY PROVISIONS**

8 5. California Business and Professions Code section 490 states, in pertinent part:

9 (a) In addition to any other action that a board is permitted to take against a
10 licensee, a board may suspend or revoke a license on the ground that the licensee has
11 been convicted of a crime, if the crime is substantially related to the qualifications,
12 functions, or duties of the business or profession for which the license was issued.

13 (b) Notwithstanding any other provision of law, a board may exercise any
14 authority to discipline a licensee for conviction of a crime that is independent of the
15 authority granted under subdivision (a) only if the crime is substantially related to the
16 qualifications, functions, or duties of the business or profession for which the
17 licensee's license was issued.

18 (c) A conviction within the meaning of this section means a plea or verdict of
19 guilty or a conviction following a plea of nolo contendere. An action that a board is
20 permitted to take following the establishment of a conviction may be taken when the
21 time for appeal has elapsed, or the judgment of conviction has been affirmed on
22 appeal, or when an order granting probation is made suspending the imposition of
23 sentence, irrespective of a subsequent order under Section 1203.4 of the Penal Code. .
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25 6. California Code of Regulations, title 16 ("Regulation"), section 372 states:

26 The suspension, expiration, or forfeiture by operation of law of a license issued
27 by the board, or its suspension, or forfeiture by order of the board or by order of a
28 court of law, or its surrender without the written consent of the board shall not, during
any period in which it may be renewed, restored, reissued, or reinstated, deprive the
board of its authority to institute or continue a disciplinary proceeding against the
licensee upon any ground provided by law or to enter an order suspending or
revoking the license or otherwise taking disciplinary action against the licensee on
any such ground.

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31 ¹ The Chiropractic Act, an initiative measure approved by the electors on November 7,
32 1922, while not included in the Business and Professions Code by the legislature, is set out in
33 West's Annotated California Codes as sections 1000-1 to 1000-19, and is included in Deering's
34 California Codes as Appendix I, for convenient reference.

1 finding on costs requested pursuant to subdivision (a).

2 (d) Where an order for recovery of costs is made and timely payment is not
3 made as directed in the board's decision, the board may enforce the order for
4 repayment in any appropriate court. This right of enforcement shall be in addition to
any other rights the board may have as to any licentiate to pay costs.

5 (e) In any action for recovery of costs, proof of the board's decision shall be
conclusive proof of the validity of the order of payment and the terms for payment.

6 (f)

7 (1) Except as provided in paragraph (2), the board shall not renew or
8 reinstate any license of any licentiate who has failed to pay all of the costs ordered
under this section.

9 (2) Notwithstanding paragraph (1), the board may, in its discretion,
10 conditionally renew or reinstate for a maximum of one year the license of any
11 licentiate who demonstrates financial hardship and who enters into a formal
agreement with the board to reimburse the board within that one-year period for the
unpaid costs.

12 (g) All costs recovered under this section shall be considered a reimbursement
13 for costs incurred and shall be deposited in the fund of the board recovering the costs.

14 (h) Nothing in this section shall preclude the board from including the recovery
of the costs of investigation and enforcement of a case in any stipulated settlement.

15 **FIRST CAUSE FOR DISCIPLINE**

16 **(Conviction of Substantially Related Crime)**

17 9. Respondent has subjected his Chiropractic License to disciplinary action under
18 Business and Professions Code section 490, and section 10 of the Act, by and through Regulation
19 section 317, subdivision (g), on the grounds of unprofessional conduct, in that he was convicted
20 of a crime substantially related to the qualifications, functions, or duties of a chiropractor. On or
21 about September 24, 2025, in a criminal matter titled *United States of America v. Tae Hyun Lee*,
22 Case No. CR-2025-00033-001 PCP, in United States District Court, Northern Division,
23 Respondent pled guilty and was convicted of a felony violation of United States Code, title 26,
24 section 7206, subdivision (2) (willfully aiding or assisting in the preparation of a false tax return).
25 Respondent was sentenced to four months in federal custody, one year of supervised release,
26 ordered to pay a \$5,500 fine and \$100 special assessment, and ordered to pay restitution in the
27 amount of \$439,028. The circumstances underlying the offense are as follows:

28 10. On or about April 15, 2020, Respondent willfully aided and assisted in, procured,

1 counseled, and advised the preparation and presentation to the Internal Revenue Service, of a U.S.
2 Individual Federal Income Tax Return, Form 1040, for Respondent and his spouse for calendar
3 year 2019, which return was false and fraudulent as to a material matter, in that it stated that the
4 joint taxable income of Respondent and his spouse for the calendar year 2019 was the sum of
5 \$33,563, whereas Respondent then and there knew the joint taxable income of Respondent and
6 his spouse for the calendar year 2019 was the sum of \$600,207.

7 **SECOND CAUSE FOR DISCIPLINE**

8 **(Conviction of a Crime Involving Moral Turpitude)**

9 11. Respondent has subjected his Chiropractic License to disciplinary action under
10 section 10 of the Act, by and through Regulation section 317, subdivision (h), on the grounds of
11 unprofessional conduct, in that, as described above, he was convicted of a crime involving moral
12 turpitude.

13 **THIRD CAUSE OF DISCIPLINE**

14 **(Commission of Any Act Involving Dishonesty, Fraud, or Corruption)**

15 12. Respondent has subjected his Chiropractic License to disciplinary action under
16 section 10 of the Act, by and through Regulation section 317, subdivision (k), on the grounds of
17 unprofessional conduct, in that, as described above, he committed acts involving dishonesty,
18 fraud, or corruption.

19 **FOURTH CAUSE FOR DISCIPLINE**

20 **(Participation in Any Act of Fraud or Misrepresentation)**

21 13. Respondent has subjected his Chiropractic License to disciplinary action under
22 section 10 of the Act, by and through Regulation section 317, subdivision (q), on the grounds of
23 unprofessional conduct, in that, as described above, he participated in acts of fraud or
24 misrepresentation.

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PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the Board of Chiropractic Examiners issue a decision:

1. Revoking or suspending Chiropractic License Number DC 26092, issued to Tae Hyun Lee;
2. Ordering Tae Hyun Lee to pay the Board of Chiropractic Examiners the reasonable costs of investigation and enforcement of this case, pursuant to Title 16, California Code of Regulations, section 317.5 and if placed on probation, the costs of probation monitoring; and,
3. Taking such other and further action as deemed necessary and proper.

DATED: 6.25.2026

Signature on File

KRISTIN WALKER
Executive Officer
Board of Chiropractic Examiners
Department of Consumer Affairs
State of California
Complainant

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