



## DEPARTMENT OF THE ATTORNEY GENERAL

### News Release

**LINDA LINGLE**  
GOVERNOR

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#### **TAX RETURN PREPARER JAILED**

HONOLULU-Attorney General Mark Bennett announced today that on October 9, 2003, First Circuit Judge Michael A. Town revoked the bail previously granted to Vivian Soong, 58, and ordered that she be taken into custody. Mrs. Soong was indicted by the Oahu grand jury on August 5, 2003. The indictment accuses her of helping clients to evade state tax obligations by assisting in the preparation of false and fraudulent tax returns that fraudulently reported that the taxpayers were entitled to a refund of all withholding taxes. Mrs. Soong is also accused of theft in the first degree for fraudulently obtaining more than \$20,000.00 in tax refunds for her clients. An indictment is an accusation only and Mrs. Soong is presumed innocent until proven guilty at trial.

Vivian Soong was arrested on these charges on August 8, 2003 and was released following the posting of a bail bond in the amount of \$50,000. On October 9, 2003 she appeared in court for a determination of whether or not she would be representing herself at trial or whether she would be represented by counsel. When she refused to acknowledge her identity and refused to answer questions by the court, her bail was revoked and she was remanded to custody. Judge Town ordered that before she can be released again she will have to post a new cash bail of \$25,000.00.

There are a small number of individuals who are not licensed attorneys who are engaged in the unauthorized practice of law in the State of Hawaii and are advising criminal defendants to obstruct court proceedings. They are advising defendants to deny their identity to the courts. These same individuals encourage criminal defendants to pepper the court and public officers with nonsensical documents invoking the Uniform Commercial Code and threatening court officers and public officials with liens unless they dismiss pending criminal charges. These tactics are not new. They have been around since the 1970's and have been uniformly unsuccessful.

Attorney General Mark Bennett stated: "The State of Hawaii will continue to vigorously prosecute those who willfully fail to pay their taxes on who defraud the State out of tax revenue." Engaging in the unauthorized practice of law in the State of Hawaii is a misdemeanor punishable by up to one year in jail for each offense.

Anyone having information concerning individuals engaged in the unauthorized practice of law are asked to call the Investigations Division of the Department of the Attorney General at (808)

586-1240.

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