

**Bio for Victor S.O. Song**  
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**Victor Song Consulting**  
**January 2016-Present**

I currently assist attorneys, CPAs and their clients on any tax issues both civil and criminal. I assist corporations and financial institutions on areas such as training, compliance, due diligence, anti-money laundering, FATCA and the Voluntary Disclosure Program.

**Samsung Electronics America**  
**January 2012 – January 2016**

**Executive Vice President-Compliance and Consultant to the CEO**

As the EVP Compliance for the North American Headquarters, my responsibilities include all areas of the Compliance Program for Canada, North America, and parts of Mexico. I am responsible for the coordination of all Compliance Activities under the direction from Samsung Electronics Corporation, Korea.

These duties would include but are not limited to the following:

- Revise and Setting the compliance Program Standard
- Compliance Training, Total Management of related Regulations
- Management of Company Guidelines/Policy/Manuals relative to Compliance Matters
- Audit/Monitoring of Compliance Program operating status
- Managing for Compliance issues and communicate with the Corporate Compliance Team in Korea
- Compliance Areas include: Advertisement, Trade/Commerce, Fair-Trade, Intellectual Property, Information Protection, Product Liability, Work Ethic, Employee Relationship, and Work Environment

**IRS-Criminal Investigation**  
**October 1981 – January 2012 Washington, DC**

## **Chief, Criminal Investigation**

As the Chief, Criminal Investigation (CI), I headed the Internal Revenue Service function whose mission is to serve the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law. Headquartered in Washington, D.C., among my duties, I oversaw a worldwide staff of 4,200 CI employees, including approximately 2,700 special agents whom investigate and assist in the prosecution of criminal tax, money laundering, and narcotics-related financial crimes.

Criminal Investigation's top law enforcement priorities are designed to promote tax compliance, address emerging areas of fraud, and meet the needs of the law enforcement community by supporting national crime initiatives. The Criminal Investigation Program Strategy is comprised of three interdependent programs: Legal Source Tax Crimes; Illegal Source Financial Crimes; and Narcotics Related Financial Crimes/Counterterrorism. These three objectives are mutually supportive, and they encourage utilization of all statutes within CI's jurisdiction, the grand jury process, and enforcement techniques to combat tax, money laundering, and currency crimes; as well as generate the maximum deterrent effect, enhance voluntary compliance, and promote public confidence in the tax system.

As Chief, one of my responsibilities was to address offshore tax evasion. Some of my accomplishments included doubling our international cadre of special agents posted throughout the world. I worked extensively with international law enforcement throughout Europe and Asia and South America. Specifically, I was responsible for Simultaneous Criminal Investigation Program (SCIP) Agreements with Korea, Japan, Spain and other countries. I added agents to Europol as well as the OECD headquartered in Paris, France. Specifically in Asia, I worked with law enforcement, financial and tax officials extensively in South Korea, Beijing China, Singapore, Hong Kong, Macau and Japan.

I have addressed audiences all over the world including tax meetings for the OECD in Oslo, Norway in 2011. I have also addressed audiences on International Tax Enforcement at Cambridge University in 2010 and 2011. I had overall responsibilities for criminal investigations involving the Cayman Islands, Isle of Man, as well as the Swiss Banks including UBS, Credit Suisse, and HSBC, to name a few. Other investigations involved Deutsche Bank, ING, Bank of America etc.

I was also responsible for the formation and intake of the Offshore Voluntary Disclosure Program to address the non-disclosure of foreign financial accounts

by U.S. citizens. By the time that I retired, over 30,000 citizens entered the program and over \$5 billion dollars had been collected.

I began my career with CI in 1981 in Honolulu, Hawaii and held numerous positions including Special Agent in Charge of the Portland and Oakland Field Offices. In addition, I held Senior Executive Service positions within CI as the Director Field Operations Pacific Area as well as the Deputy Chief in Washington, DC. I was named as Chief in January 2010, the position I held until my retirement in January 2012. I have a Bachelor's Degree in Communications from the University of Hawaii in Honolulu. I am a native of Honolulu, Hawaii.

I was the first Asian American appointed to lead a Federal Law Enforcement Agency.

### **Highlighted Speeches**

#### **2016**

- Hawaii State Bar Association on Decedent Tax Issues
- Hawaii State Bar Association on International Tax Reporting Requirements

#### **2015**

- Hawai'i State Certified Public Accountants Forum
- American Bar Association Annual National Institute on Criminal Tax
- University of San Diego School of Law-Procopio International Tax Institute Conference: U.S.-Mexico-Canada Cross Border Tax Issues
- Hong Kong Institute of Certified Public Accountants
- UCLA Extension Tax Controversy Conference

#### **2014**

- UCLA Extension Tax Controversy Conference
- American Bar Association National Institute on Criminal Tax
- 51<sup>st</sup> Annual Hawaii Tax Institute Conference

#### **2013**

- Ethics and Compliance Officers Association National Meeting

#### **2012**

- Ethics and Compliance Officers National Meeting

#### **2011**

- UCLA Extension Tax Controversy Conference
- American Bar Association National Institute on Criminal Tax
- Cambridge University "International Tax Evasion and Money Laundering"
- Organisation for Economic Cooperation and Development (OECD) Oslo Norway
- American Institute of Certified Public Accountants (AICPA) Conference