SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

THE PEOPLE OF THE STATE OF NEW YORK

-against-

THE TRUMP CORPORATION,
d/b/a THE TRUMP ORGANIZATION,
TRUMP PAYROLL CORP.,
d/b/a THE TRUMP ORGANIZATION,
ALLEN WEISSELBERG,

Defendants.

THE GRAND JURY OF THE COUNTY OF NEW YORK, by this indictment, accuses the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **SCHEME TO DEFRAUD IN THE FIRST DEGREE**, in violation of Penal Law § 190.65(1)(b), committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 31, 2005, to on or about June 30, 2021, as set forth below, engaged in a scheme constituting a systematic ongoing course of conduct with intent to defraud more than one person and to obtain property from more than one person by false and fraudulent pretenses, representations and promises, and so obtained property with a value in excess of one thousand dollars from one or more such persons, to wit: the United States Internal Revenue Service, the New York State Department of Taxation and Finance, and the New York City Department of Finance.

## THE DEFENDANTS

1. The Trump Organization is a trade name that embraces a number of privately held corporate and partnership entities whose beneficial owners include Donald J. Trump and the Donald

J. Trump Revocable Trust dated April 7, 2014; there are no public or institutional shareholders. One of the entities comprising the Trump Organization is the Trump Corporation. The Trump Corporation has its principal place of business at 725 Fifth Avenue, New York, New York, a building known as "Trump Tower." Among other things, the Trump Corporation serves as the employer of a group of senior managers of the Trump Organization, including Allen Weisselberg. These senior managers oversee many of the operating entities doing business as the Trump Organization, and they are based in Trump Tower. As the employer of Weisselberg and other senior managers, the Trump Corporation was obligated to report to federal, state, and local tax authorities the amount of compensation provided to its employees. It also was required to withhold and pay personal income taxes on wages, salaries, bonuses, and other compensation paid as income to employees. At all relevant times, the Trump Corporation delegated its obligation to report the compensation of employees, and to withhold and pay taxes on that compensation, to Trump Payroll Corp.

2. Trump Payroll Corp. is a Trump Organization entity with its principal place of business in Trump Tower. Trump Payroll Corp. is run by Trump Corporation employees and functions primarily to process payroll for Trump Organization staff, including Weisselberg and others employed by the Trump Corporation. Trump Payroll Corp. issued paychecks to Trump Corporation employees, and issued reports, including W-2 forms, for filing with tax authorities, purporting to state the amount of compensation paid to Weisselberg and other employees. Trump Payroll Corp. also withheld and paid personal income taxes on wages, salaries, bonuses, and other compensation that it paid as income to employees.

3. Allen Weisselberg is now and at all relevant times has been the Chief Financial Officer of the Trump Organization, and an employee of the Trump Corporation. Weisselberg has worked for the Trump family since 1973, and served as an accountant and Comptroller for the Trump Organization before becoming its Chief Financial Officer. At all relevant times, Weisselberg had authority over the Trump Organization's accounting functions, including its payroll administration procedures. He supervised the Comptroller of the Trump Organization, who managed the day-to-day affairs of the accounting department, including payroll administration, and who reported to Weisselberg. At all relevant times, Weisselberg was authorized to act on behalf of the Trump Corporation and Trump Payroll Corp., to formulate corporate policy, and to supervise subordinate employees in a managerial capacity. As such, he served as a high managerial agent of the Trump Organization, including the Trump Corporation and Trump Payroll Corp.

## THE SCHEME

4. Beginning from at least 2005 to on or about June 30, 2021, the defendants and others devised and operated a scheme to defraud federal, New York State, and New York City tax authorities. The purpose of the scheme was to compensate Weisselberg and other Trump Organization executives in a manner that was "off the books": the beneficiaries of the scheme received substantial portions of their income through indirect and disguised means, with compensation that was unreported or misreported by the Trump Corporation or Trump Payroll Corp. to the tax authorities. The scheme was intended to allow certain employees to substantially understate their compensation from the Trump Organization, so that they could and did pay federal, state, and local taxes in amounts that were significantly less than the amounts that should have been paid. The scheme also enabled Weisselberg to obtain tax refunds of amounts previously withheld

and remitted to federal and state tax authorities. Further, the scheme involved the failure of the Trump Corporation and Trump Payroll Corp. to withhold income taxes on wages, salaries, bonuses and other forms of compensation paid to certain employees. The scheme also allowed the Trump Organization to evade the payment of payroll taxes that the Trump Organization was required to pay in connection with employee compensation.

5. One of the largest individual beneficiaries of the defendants' scheme was Allen Weisselberg. During the operation of the scheme, the defendants arranged for Weisselberg to receive indirect employee compensation from the Trump Organization in the approximate amount of $1.76 million. As described below, the defendants enabled Weisselberg to receive this compensation in ways that enabled the corporate defendants to avoid reporting it to the tax authorities, and that did not result in the withholding of income tax by the corporate defendants. Weisselberg then concealed the compensation from his tax preparer and intentionally omitted it from his tax returns. Additionally, Weisselberg concealed for years the fact that he was a resident of New York City who was required to pay New York City income taxes. During the period of the scheme, Weisselberg thereby evaded approximately $556,385 in federal taxes, approximately $106,568 in state taxes, and approximately $238,159 in New York City taxes, and he falsely claimed and received approximately $94,902 in federal tax refunds and approximately $38,222 in state tax refunds, to which he was not entitled.

**The Trump Organization's Payment of Rent, Utility, and Garage Expenses for Weisselberg's Apartment on Riverside Boulevard, and Weisselberg's Evasion of New York City Income Taxes**

6. Beginning on or about March 31, 2005, the Trump Corporation maintained a lease for an apartment on Riverside Boulevard in New York, New York. The building, one of several

buildings on the West Side of Manhattan previously known as "Trump Place," was not owned by the Trump Organization, and the Trump Organization paid rent pursuant to the lease. From the beginning of the lease through June 30, 2021, the sole residents in the apartment have been Allen Weisselberg and his spouse, and Weisselberg maintained the apartment as his permanent place of abode.

7. Beginning in 2005, and as part of the scheme to defraud, Weisselberg signed rental checks drawn on the Trump Corporation's bank account, and the checks were sent to the managing agent for the apartment building on Riverside Boulevard. Similarly, Weisselberg and others directed the Trump Corporation to issue checks to pay for Weisselberg's utility bills for the Riverside Boulevard apartment, including payments for electricity, telephone services, internet, and cable television service. During this period of time, the Trump Corporation also paid for Weisselberg's monthly garage expenses. At all relevant times, the payments of Weisselberg's rent, utility, and garage expenses constituted employee compensation and taxable income to Weisselberg. These payments were not booked in the Trump Corporation's general ledger as employee compensation, but were instead labeled and deducted as "rent expense" in the general ledger. However, for certain years, the Trump Organization maintained internal spreadsheets that tracked the amounts it paid for Weisselberg's rent, utility, and garage expenses. Simultaneously, the Trump Organization reduced the amount of direct compensation that Weisselberg received in the form of checks or direct deposits to account for the indirect compensation that he received in the form of payments of rent, utility bills, and garage expenses. The indirect compensation was not included on Weisselberg's W-2 forms or otherwise reported to federal, state, or local tax authorities, and no income taxes were withheld by the corporate defendants in connection with the indirect compensation. The compensation amounts

reported by the defendants to the tax authorities, and upon which income taxes were withheld, included only Weisselberg's direct compensation. Weisselberg intentionally caused the indirect compensation payments to be omitted from his personal tax returns, despite knowing that those payments represented taxable income and were treated as compensation by the Trump Corporation in internal records. Because the indirect compensation in the form of payments of rent, utility bills, and garage expenses was not reported by the corporate defendants to the tax authorities, was not subjected to income tax withholding by the corporate defendants, and was not included by Weisselberg on his personal tax returns, he did not pay taxes on approximately $100,000 of compensation per tax year. From the tax year 2005 through 2017, the corporate defendants provided Weisselberg approximately $1,174,018 in untaxed income resulting from the payment of his rent and related expenses.

8. The defendants not only concealed, failed to report, and failed to pay income taxes in connection with Weisselberg's New York City apartment, but they also concealed his status as a New York City resident and enabled Weisselberg to avoid the payment of New York City income taxes. Beginning in May 2005, when the Trump Corporation rented the Riverside Boulevard apartment for Weisselberg's use as a permanent place of abode, Weisselberg spent most of his days each year in New York City, working in the Trump Organization offices at Trump Tower. He was a New York City resident, and knew that he was a New York City resident, but falsely claimed to his tax preparer and to the tax authorities that he was not a New York City resident. Weisselberg and others caused the corporate defendants not to report his compensation to New York City tax authorities and not to withhold New York City income taxes from Weisselberg's compensation. Weisselberg began to pay New York City income taxes, and to direct that New York City income

taxes be withheld on his direct compensation, only after selling his home in Wantagh, New York in 2013. By concealing Weisselberg's New York City residency from the tax authorities, and by failing to withhold New York City income taxes from Weisselberg's compensation, the defendants evaded the payment of approximately $210,923 in New York City resident income taxes from the tax year 2005 through 2013.

**The Payment of Tuition Expenses for Weisselberg's Family Members**

9. Beginning in 2012, one of Weisselberg's family members began attending a private school in Manhattan. Beginning in 2014, a second Weisselberg family member began attending the same private school. From 2012 through 2017, and as part of the scheme to defraud, Trump Corporation personnel, including Weisselberg, arranged for tuition expenses for Weisselberg's family members to be paid by personal checks drawn on the account of and signed by Donald J. Trump, and later drawn on the account of the Donald J. Trump Revocable Trust dated April 7, 2014. The payment of tuition expenses for Weisselberg's family members constituted employee compensation and taxable income to Allen Weisselberg and was treated as part of Weisselberg's annual compensation in internal records maintained by the Trump Corporation. However, the indirect compensation in the form of tuition payments was not included on Weisselberg's W-2 forms or otherwise reported to federal, state, or local tax authorities, and no income taxes were withheld by the corporate defendants in connection with the tuition payments. Weisselberg intentionally caused the tuition payments to be omitted from his personal tax returns, despite knowing that those payments represented taxable income and were treated as compensation by the Trump Corporation in internal records. Because the indirect compensation in the form of tuition payments was not reported by the corporate defendants to the tax authorities, was not subjected to income tax withholding by

the corporate defendants, and was not included by Weisselberg on his personal tax returns, he did not pay taxes on approximately $359,058 in compensation he received during the tax years 2012 through 2017.

**The Payment of Leases on Mercedes Benz Automobiles for Weisselberg and His Wife**

10. From at least 2005 through 2017, and as part of the scheme to defraud, the Trump Corporation paid the annual lease expenses on two Mercedes Benz automobiles that were the personal cars of Weisselberg and his wife. The payment of the automobile leases for Weisselberg and his wife constituted employee compensation and taxable income to Allen Weisselberg. In certain years, the automobile lease payments attributable to Weisselberg's car were treated as part of Weisselberg's annual compensation in internal records maintained by the Trump Corporation. However, no lease payments were included on Weisselberg's W-2 forms or otherwise reported to federal, state, or local tax authorities, and no income taxes were withheld by the corporate defendants in connection with the automobile lease payments. Weisselberg intentionally caused the automobile lease payments to be omitted from his personal tax returns, despite knowing that those payments represented taxable income and were often treated as compensation by the Trump Corporation in internal records. Because the indirect compensation in the form of automobile lease payments was not reported by the corporate defendants to the tax authorities, was not subjected to income tax withholding by the corporate defendants, and was not included by Weisselberg on his personal tax returns, he did not pay taxes on approximately $196,245 in compensation he received during the tax years 2005 through 2017.

**The Receipt of Unreported Cash**

11. It was a further part of the scheme to defraud that Weisselberg received unreported cash that he could use to pay personal holiday gratuities. Specifically, Weisselberg caused the Trump Corporation to issue corporate checks made payable to a Trump Organization employee who cashed the checks and received cash. The cash was given to Weisselberg for his personal use. The Trump Corporation booked this cash as "Holiday Entertainment," but maintained internal spreadsheets showing the cash to be part of Weisselberg's employee compensation. The cash distributed in this manner was not included on Weisselberg's W-2 forms or otherwise reported to federal, state, or local tax authorities, and no income tax was withheld by the corporate defendants in connection with the cash payments. Weisselberg intentionally caused the receipt of cash payments to be omitted from his personal tax returns, despite knowing that those payments represented taxable income and were treated as compensation by the Trump Corporation. Because the cash was not reported by the corporate defendants to the tax authorities, was not subjected to income tax withholding by the corporate defendants, and was not included by Weisselberg on his personal tax returns, he did not pay taxes on approximately $29,400 in compensation he received during the tax years 2011 through 2017.

**The Payment of Ad Hoc Personal Expenses**

12. As a further part of the scheme to defraud, Weisselberg occasionally submitted requests that the Trump Corporation pay for personal expenses for his homes and for an apartment maintained by one of his children. These requests included such items as new beds, flat-screen televisions, the installation of carpeting, and furniture for Weisselberg's home in Florida. When Weisselberg made such requests, the Trump Corporation issued checks to pay the expenses, and

tracked the payment of the expenses internally as part of Weisselberg's annual compensation. However, the payments made for these ad hoc purchases were not included as compensation on Weisselberg's W-2 forms or otherwise reported to federal, state, or local tax authorities. No income taxes were withheld by the corporate defendants in connection with these payments, and Weisselberg did not report the payments as compensation on his personal tax returns, despite knowing that they represented taxable income and were treated as compensation by the Trump Corporation in internal records.

**The Failure To Report Income or To Withhold Income Taxes on Payments Made to Certain Other Executives and Employees**

13. The scheme to defraud federal, state, and local tax authorities in relation to compensation paid to certain Trump Organization executives and employees extended to persons other than Weisselberg, who received rent-free lodging and other benefits. One such person was a family member of Weisselberg, who was employed by the Trump Organization and was permitted to live in a Trump Organization-owned apartment located on Central Park South in Manhattan. He occupied that apartment from 2005 through 2012, paying approximately $1,000 per month in rent. In 2018, Weisselberg's family member was allowed to occupy a different Trump-owned apartment on East 61st Street in Manhattan, with no reported rent at all. The value of the lodging provided to Weisselberg's family member constituted income to that family member, and the defendants were required to report that income and to pay withholding taxes on it to the federal, state, and local tax authorities. The defendants intentionally failed to do so.

14. In addition to Weisselberg and his family member, two other employees received substantial amounts of compensation in the form of lodging in New York City and the payment of automobile leases. The defendants were aware that these benefits were being provided, and that

providing lodging and the payment of automobile leases constituted income to these employees. As part of their scheme to defraud, the defendants failed to report this income to the tax authorities and failed to withhold taxes for federal, state, and local tax authorities on account of the income. Additionally, the defendants failed to report the New York City residency of the two other employees receiving lodging in New York City, and failed to cause New York City income taxes to be withheld in respect of their income, thereby permitting those employees to underreport and underpay New York City income taxes.

**The Misreporting of Employee Compensation as Non-Employee Compensation**

15. As a further part of the scheme to defraud, the defendants misreported portions of the employee compensation paid to certain Trump Organization executives, including but not limited to Weisselberg. Specifically, it was the practice of the Trump Organization to compensate certain executives by paying them a yearly salary and a discretionary end-of-year bonus. The salary and, in most instances, a portion of the executives' end-of-year bonuses were paid to the executives by Trump Payroll Corp. and reported to federal, state, and local tax authorities as employee compensation on W-2 forms. However, for Weisselberg and other executives, a substantial portion of their end-of-year bonuses was paid in the form of checks drawn on other Trump Organization entities, including Wollman Rink Operations LLC, Trump International Golf Club LLC, the Mar-a-Lago Club, Trump Productions LLC, VH Property Corp., Trump Las Vegas Development LLC, Trump CPS LLC, and other entities.

16. The end-of-year bonus checks drawn on entities other than Trump Payroll Corp. were routinely reported to tax authorities as non-employee compensation, and set forth on United States Internal Revenue Service 1099 Forms, which are used to report non-employee compensation. This

practice, as the defendants knew, was improper. The end-of-year bonus compensation received by the executives was employee compensation and should have been reported as such. By reporting portions of employees' bonus payments as non-employee compensation, the defendants made it possible for those employees to report the payments as self-employment income.

17. Additionally, by reason of having reported substantial non-employee compensation, Weisselberg was able to make annual contributions to a Keogh plan, which is a tax-deferred pension plan that is available to self-employed individuals for retirement purposes. Weisselberg was not a self-employed individual. But, because he purportedly received substantial non-employee compensation from the entities such as the Mar-a-Lago Club and Wollman Rink Operations LLC, as set forth above, he falsely reported the receipt of self-employment income and thereby falsely claimed that he was entitled to an annual exclusion from his income of amounts contributed to his Keogh plan. The amounts so contributed for the tax years 2012 through 2016 exceeded approximately $215,000, and over the course of the scheme to defraud, Weisselberg was able to build up a Keogh plan worth many hundreds of thousands of dollars. Weisselberg knew that the exclusions from his taxable income of his contributions to his Keogh plan were improper. By falsely reporting that executives including Weisselberg had received non-employee compensation, the defendants enabled Weisselberg to benefit from Keogh contributions that he was not lawfully permitted to make, and thereby to defraud federal, state, and local tax authorities.

**The Falsification of Records by the Trump Organization Accounting Department in Furtherance of the Scheme to Defraud**

18. The Trump Organization furthered the scheme through record-keeping of the payroll system, including the creation and issuance of W-2 and 1099 forms that underreported the compensation paid to Weisselberg and other employees.

19. Weisselberg's authorized annual compensation at all relevant times was fixed at a number certain. For example, from 2011 through 2018, his compensation was fixed at $940,000, to be comprised of $540,000 in base salary and $400,000 in end-of-year bonus. However, at Weisselberg's direction, the Trump Organization excluded from his reported gross income the amounts that were paid to him indirectly in the form of rent paid on his New York City apartment, tuition paid on his behalf to his family members' private school, the automobile expenses paid in connection with his and his wife's personal cars, and the other items described above. Weisselberg received the benefit of these payments, and the Trump Organization internally tracked and treated many of them as part of his authorized annual compensation, ensuring that he was not paid more than his pre-authorized, fixed amount of gross compensation. However, the corporate defendants falsified other compensation records so that the indirect compensation payments were not reflected in Weisselberg's reported gross income. Therefore, the W-2 forms and other compensation records reported to federal, state, and local tax authorities fraudulently understated the income that the Trump Organization had paid Weisselberg. Weisselberg included the falsified information set forth on his W-2 forms when he filed his personal income tax returns.

20. As a result of the defendants' underreporting of Weisselberg's income from 2005 through 2017, Weisselberg concealed approximately $1,760,630 in compensation from tax authorities, unlawfully evaded hundreds of thousands of dollars in federal, state, and local taxes, and requested and received refunds to which he was not entitled, including approximately $94,902 in refunds from the United States Internal Revenue Service and approximately $38,222 in refunds from the New York State Department of Taxation and Finance.

SECOND COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **CONSPIRACY IN THE FOURTH DEGREE**, in violation of Penal Law § 105.10(1), committed as follows:

The defendants and Unindicted Co-conspirator #1, in the County of New York and elsewhere, during the period from on or about March 31, 2005 to on or about June 30, 2021, with intent that conduct constituting a class C felony, to wit, Grand Larceny in the Second Degree, be performed, agreed with one or more persons to engage in and cause the performance of such conduct.

**Operation of the Conspiracy**

From at least 2005 through the date of this indictment, the named defendants and others, including Unindicted Co-conspirator #1, agreed to and implemented a compensation scheme with the object of enabling Weisselberg to underreport his income to federal authorities, and thereby evade taxes and falsely claim federal tax refunds to which he was not entitled. As a result of the conspirators' actions, during the period of the conspiracy, Weisselberg took approximately $94,902 from the United States Internal Revenue Service in federal tax refunds to which he was not entitled.

**OVERT ACTS**

In the course of and in furtherance of the conspiracy, the conspirators committed and caused to be committed the following overt acts:

1) On or about March 31, 2005, the Trump Corporation, acting through its president, entered into a lease for an apartment on Riverside Boulevard in New York, New York with a rider designating Allen Weisselberg and his spouse as the sole occupants who would use the

apartment as a primary residence.

2) On or before April 5, 2010, the Trump Corporation, acting through its agent, Unindicted Co-conspirator #1, underreported Allen Weisselberg's taxable income for the tax year 2009.

3) On or after April 5, 2010, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $11,508 based on his 2009 tax return, which underreported his total taxable income.

4) On or after April 14, 2011, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $19,823 based on his 2010 tax return, which underreported his total taxable income.

5) On or about April 25, 2012, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $2,875 based on his 2011 tax return, which underreported his total taxable income.

6) On or about April 29, 2013, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $8,557 based on his 2012 tax return, which underreported his total taxable income.

7) On or about April 30, 2014, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $22,555 based on his 2013 tax return, which underreported his total taxable income.

8) On or about April 17, 2015, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $2,161 based on his 2014 tax return, which underreported his total taxable income.

9) On or about May 6, 2016, Allen Weisselberg caused to be deposited into his bank account at

Financial Institution #1 a federal tax refund in the amount of approximately $10,049 based on his 2015 tax return, which underreported his total taxable income.

10) On or about September 2016, Allen Weisselberg directed a staff member in the accounting department to remove the notations "Per Allen Weisselberg" from the entries in Donald J. Trump's Detail General Ledger relating to tuition payments paid on Weisselberg's behalf to his family members' private school.

11) On or about April 26, 2017, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $8,308 based on his 2016 tax return, which underreported his total taxable income.

12) On or about April 27, 2018, Allen Weisselberg caused to be deposited into his bank account at Financial Institution #1 a federal tax refund in the amount of approximately $9,066 based on his 2017 tax return, which underreported his total taxable income.

THIRD COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, accuses the defendant Allen Weisselberg of the crime of **GRAND LARCENY IN THE SECOND DEGREE**, in violation of Penal Law § 155.40(1), committed as follows:

The defendant Allen Weisselberg, in the County of New York and elsewhere, during the period from on or about April 5, 2010 to on or about April 27, 2018 stole property from the United States Internal Revenue Service and the value of the property exceeded fifty thousand dollars.

FOURTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendants, in the County of New York and elsewhere, during the period on or about April 10, 2015, committed a tax fraud act and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment and receipt of refund and both, in a period of not more than one year in excess of ten thousand dollars less than the tax liability that was due.

The defendants committed a tax fraud act by willfully engaging in, and willfully causing another to engage in, the tax fraud act set forth in Tax Law § 1801(a)(2), in that the defendants knowing that a return contained any materially false and fraudulent information, and omitted any material information, filed and submitted that return, to wit, a 2014 New York Resident Income Tax Return (Form IT-201), with the state and any political subdivision of the state, and with any public office and public officer of the state and any political subdivision of the state.

FIFTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **CRIMINAL TAX FRAUD IN THE THIRD**

**DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendants, in the County of New York and elsewhere, during the period on or about April 11, 2016, committed a tax fraud act and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment and receipt of refund and both, in a period of not more than one year in excess of ten thousand dollars less than the tax liability that was due.

The defendants committed a tax fraud act by willfully engaging in, and willfully causing another to engage in, the tax fraud act set forth in Tax Law § 1801(a)(2), in that the defendants knowing that a return contained any materially false and fraudulent information, and omitted any material information, filed and submitted that return, to wit, a 2015 New York Resident Income Tax Return (Form IT-201), with the state and any political subdivision of the state, and with any public office and public officer of the state and any political subdivision of the state.

SIXTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendants, in the County of New York and elsewhere, during the period on or about April 10, 2017, committed a tax fraud act and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state

and a political subdivision of the state, by means of underpayment and receipt of refund and both, in a period of not more than one year in excess of ten thousand dollars less than the tax liability that was due.

The defendants committed a tax fraud act by willfully engaging in, and willfully causing another to engage in, the tax fraud act set forth in Tax Law § 1801(a)(2), in that the defendants knowing that a return contained any materially false and fraudulent information, and omitted any material information, filed and submitted that return, to wit, a 2016 New York Resident Income Tax Return (Form IT-201), with the state and any political subdivision of the state, and with any public office and public officer of the state and any political subdivision of the state.

SEVENTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **CRIMINAL TAX FRAUD IN THE FOURTH DEGREE**, in violation of Tax Law § 1803, committed as follows:

The defendants, in the County of New York and elsewhere, during the period on or about April 2, 2018, committed a tax fraud act and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment and receipt of refund and both, in a period of not more than one year in excess of three thousand dollars less than the tax liability that was due.

The defendants committed a tax fraud act by willfully engaging in, and willfully causing

another to engage in, the tax fraud act set forth in Tax Law § 1801(a)(2), in that the defendants knowing that a return contained any materially false and fraudulent information, and omitted any material information, filed and submitted that return, to wit, a 2017 New York Resident Income Tax Return (Form IT-201), with the state and any political subdivision of the state, and with any public office and public officer of the state and any political subdivision of the state.

EIGHTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Allen Weisselberg of the crime of **OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE**, in violation of Penal Law § 175.35(1), committed as follows:

The defendant Allen Weisselberg, in the County of New York and elsewhere, on or about April 10, 2015, knowing that a written instrument, to wit, a 2014 New York Resident Income Tax Return (Form IT-201), contained a false statement and false information, and with intent to defraud the state and any political subdivision, public authority and public benefit corporation of the state, offered and presented it to a public office, public servant, public authority and public benefit corporation, with the knowledge and belief that it would be filed with, registered and recorded in and otherwise become a part of the records of such public office, public servant, public authority and public benefit corporation.

NINTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Allen Weisselberg of the crime of **OFFERING A FALSE INSTRUMENT FOR FILING IN THE**

**FIRST DEGREE**, in violation of Penal Law § 175.35(1), committed as follows:

The defendant Allen Weisselberg, in the County of New York and elsewhere, on or about April 11, 2016, knowing that a written instrument, to wit, a 2015 New York Resident Income Tax Return (Form IT-201), contained a false statement and false information, and with intent to defraud the state and any political subdivision, public authority and public benefit corporation of the state, offered and presented it to a public office, public servant, public authority and public benefit corporation, with the knowledge and belief that it would be filed with, registered and recorded in and otherwise become a part of the records of such public office, public servant, public authority and public benefit corporation.

TENTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Allen Weisselberg of the crime of **OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE**, in violation of Penal Law § 175.35(1), committed as follows:

The defendant Allen Weisselberg, in the County of New York and elsewhere, on or about April 10, 2017, knowing that a written instrument, to wit, a 2016 New York Resident Income Tax Return (Form IT-201), contained a false statement and false information, and with intent to defraud the state and any political subdivision, public authority and public benefit corporation of the state, offered and presented it to a public office, public servant, public authority and public benefit corporation, with the knowledge and belief that it would be filed with, registered and recorded in and otherwise become a part of the records of such public office, public servant, public authority and public benefit corporation.

ELEVENTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Allen Weisselberg of the crime of **OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE**, in violation of Penal Law § 175.35(1), committed as follows:

The defendant Allen Weisselberg, in the County of New York and elsewhere, on or about April 2, 2018, knowing that a written instrument, to wit, a 2017 New York Resident Income Tax Return (Form IT-201), contained a false statement and false information, and with intent to defraud the state and any political subdivision, public authority and public benefit corporation of the state, offered and presented it to a public office, public servant, public authority and public benefit corporation, with the knowledge and belief that it would be filed with, registered and recorded in and otherwise become a part of the records of such public office, public servant, public authority and public benefit corporation.

TWELFTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE**, in violation of Penal Law § 175.10, committed as follows:

The defendants, in the County of New York and elsewhere, on or about April 11, 2016, with the intent to defraud, made and caused a false entry in the business records of an enterprise, to wit, a Form W-2 Wage and Tax Statement 2015, and defendants' intent to defraud included an intent to

commit another crime and to aid and conceal the commission thereof.

THIRTEENTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE**, in violation of Penal Law § 175.10, committed as follows:

The defendants, in the County of New York and elsewhere, on or about April 10, 2017, with the intent to defraud, made and caused a false entry in the business records of an enterprise, to wit, a Form W-2 Wage and Tax Statement 2016, and defendants' intent to defraud included an intent to commit another crime and to aid and conceal the commission thereof.

FOURTEENTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, Trump Payroll Corp., d/b/a the Trump Organization, and Allen Weisselberg of the crime of **FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE**, in violation of Penal Law § 175.10, committed as follows:

The defendants, in the County of New York and elsewhere, on or about April 2, 2018, with the intent to defraud, made and caused a false entry in the business records of an enterprise, to wit, a Form W-2 Wage and Tax Statement 2017, and defendants' intent to defraud included an intent to commit another crime and to aid and conceal the commission thereof.

FIFTEENTH COUNT:

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants the Trump Corporation, d/b/a the Trump Organization, and Allen Weisselberg of the crime of **FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE**, in violation of Penal Law § 175.10, committed as follows:

The defendants the Trump Corporation, d/b/a the Trump Organization, and Allen Weisselberg in the County of New York and elsewhere, on or about September 2016, with the intent to defraud, altered, erased, obliterated, deleted, removed and destroyed a true entry in the business records of an enterprise, to wit, Donald J. Trump's Detail General Ledger, and defendants' intent to defraud included an intent to commit another crime and to aid and conceal the commission thereof.

CYRUS R. VANCE, JR.
District Attorney

GJ #-

Filed: NA

No.

THE PEOPLE OF THE STATE OF NEW YORK

-against-

THE TRUMP CORPORATION,
d/b/a THE TRUMP ORGANIZATION,
TRUMP PAYROLL CORP.,
d/b/a THE TRUMP ORGANIZATION,
ALLEN WEISSELBERG

Defendant.

INDICTMENT

SCHEME TO DEFRAUD IN THE FIRST DEGREE, P.L. § 190.65(1)(b) - DEF. All, 1 Ct.
CONSPIRACY IN THE FOURTH DEGREE, P.L. § 105.10(1), - DEF. All, 1 Ct.
GRAND LARCENY IN THE SECOND DEGREE, P.L. § 155.40(1) - DEF. A. Weisselberg, 1 Ct.
CRIMINAL TAX FRAUD IN THE THIRD DEGREE, Tax Law § 1804 - DEF. All, 3 Cts.
CRIMINAL TAX FRAUD IN THE FOURTH DEGREE, Tax Law § 1803 DEF. All, 1 Ct.
OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE, P.L. § 175.35(1) - DEF. A. Weisselberg, 4 Cts.
FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE, P.L. § 175.10 - DEF. All, 3 Cts.
FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE, P.L. § 175.10 - DEF. The Trump Corporation, A. Weisselberg, 1 Ct.

CYRUS R. VANCE, JR., District Attorney

A True Bill

Solomon Shinerock, James Graham, Allen Vickey
Major Economic Crimes Bureau

Foreman

ADJOURNED TO PART _____ ON _____