



1 COURT OFFICER: All rise, part 59 is now in  
2 session. The Honorable Judge Juan Merchan presiding.

3 THE COURT: Please be seated.

4 THE CLERK: Calendar number one on the part 59  
5 calendar; Allen Weisselberg, indictment 1473 of 21. Your  
6 appearances.

7 MS. HOFFINGER: Good morning, your Honor. Susan  
8 Hoffinger for the People. I am joined by members of our  
9 team; ADA's Joshua Steinglass, Solomon Shinerock, Imran  
10 Ahmed, Elyssa Abuhoff, Caroline Williamson and Gregory  
11 Morell.

12 THE COURT: Good morning.

13 MR. GRAVANTE: Good morning, your Honor. On  
14 behalf of defendant Allen Weisselberg; Cadwalader,  
15 Wickersham, and Taft by Nicholas Gravante, Junior and my  
16 colleague, Elizabeth Moore.

17 MS. MULLIGAN: Good morning, your Honor. Mary  
18 Mulligan, Friedman, Kaplan, Seiler, and Adelman on behalf  
19 of Allen Weisselberg, and with me is my colleague, Tim  
20 Haggerty.

21 MR. SKARLATOS: Good morning, your Honor. Brian  
22 Skarlatos with Kostelanetz and Fink on behalf of Mr.  
23 Weisselberg.

24 THE COURT: Good morning everyone. People, it is  
25 my understanding that the parties have reached a resolution

1 in this case, is that correct?

2 MR. STEINGLASS: Yes, that is correct, Judge.

3 There are a number of plea conditions that I would like to  
4 place on the record with the Court's permission.

5 First, the defendant must plead guilty to each and  
6 every one of the 15 counts in the indictment.

7 Number two, the defendant must fully allocute  
8 under oath to his participation in this tax evasion scheme  
9 and that of his co-defendants, the Trump Corporation and  
10 Trump Payroll Corporation both doing business as the Trump  
11 Organization.

12 Number three, the defendant must agree to testify  
13 truthfully at the trial of the Trump Organization. That is  
14 Allen Weisselberg A, must testify in the upcoming trial of  
15 the Trump Organization as to the facts underlying his  
16 allocution and plea. And B, must do so truthfully.

17 Number four, the defendant must agree to full  
18 repayment of taxes due, interest and penalties to New York  
19 City and New York State pursuant to a signed closing  
20 agreement in the amount of one million, 994 thousand, 321  
21 dollars as determined by the New York State Department of  
22 Taxation and Finance.

23 Number five, the defendant must withdraw all  
24 defense motions filed on behalf of Allen Weisselberg,  
25 including the outstanding Kastigar motion.

1                   Number six, the defendant must waive appeal. And  
2                   number seven, this defendant's sentencing will be held in  
3                   abeyance until the conclusion of the trial of the Trump  
4                   Organization to insure compliance with these plea  
5                   conditions.

6                   If the defendant lives up to all of these  
7                   conditions in good faith, the People will recommend in the  
8                   aggregate, a split sentence of six months incarceration  
9                   followed by five years probation, which is the maximum  
10                  allowable split sentence.

11                  However, if the defendant does not live up to the  
12                  conditions of the plea, including giving truthful testimony  
13                  at trial, then the People will recommend significant state  
14                  prison.

15                  We would respectfully ask this Court to advise the  
16                  defendant that if he does not fulfill these stated plea  
17                  conditions, the Court is free to impose any sentence  
18                  authorized by law, up to and including the maximum  
19                  allowable sentence on the top count of five to 15 years in  
20                  state prison.

21                  We realize that five to 15 years would be an  
22                  unusually high sentence in this matter, but nonetheless,  
23                  the defendant should be informed of his maximum exposure to  
24                  insure the voluntariness of this plea. And specifically,  
25                  we would ask this Court to admonish this defendant that

1 failure to live up to any of these plea conditions will  
2 permit the Court to impose a state prison sentence without  
3 affording the defendant the opportunity to withdraw his  
4 guilty pleas entered here today. Thank you.

5 THE COURT: Thank you, Mr. Steinglass. Counsel,  
6 do you have an application?

7 MR. GRAVANTE: I do, your Honor. My client, Allen  
8 Weisselberg, has authorized me to withdraw his previously  
9 entered plea of not guilty, such authorization is premised  
10 on the understanding that the Court has promised a sentence  
11 of five months incarceration, five years probation if all  
12 of the conditions of the disposition are satisfied.

13 THE COURT: Thank you. Mr. Weisselberg, your  
14 attorney has indicated that you would like to withdraw your  
15 previous entered plea of not guilty and enter a plea of  
16 guilty.

17 Before I may accept your plea, I'm required by law  
18 to go over your rights with you to insure that you  
19 understand what is happening. That is what we will do  
20 right now.

21 If at anytime you have any questions for me,  
22 please let me know and I will try to answer your questions  
23 for you.

24 If you need a break at anytime to speak to your  
25 attorneys, let me know and I'll give you the opportunity to

1 do that. Do you understand me so far?

2 THE DEFENDANT: Yes, your Honor.

3 THE COURT: Do you swear to tell the truth, the  
4 whole truth, and nothing but the truth during this  
5 proceeding?

6 THE DEFENDANT: Yes sir.

7 THE COURT: Have you spoken with your lawyers  
8 about pleading guilty, and are you satisfied with the  
9 service of your lawyers?

10 THE DEFENDANT: Yes, your Honor.

11 THE COURT: Do you understand by pleading guilty  
12 you are going to give up your right to remain silent and  
13 not incriminate yourself?

14 THE DEFENDANT: Yes, your Honor.

15 THE COURT: Mr. Weisselberg, I have to ask you  
16 whether you are currently taking any medications?

17 THE DEFENDANT: Yes, your Honor.

18 THE COURT: Are you taking those medications as  
19 prescribed?

20 THE DEFENDANT: Yes, your Honor.

21 THE COURT: Is there anything about any of those  
22 medications that would affect your ability to appreciate  
23 and understand what is happening here today?

24 THE DEFENDANT: No, your Honor.

25 THE COURT: Counsel, you know your client better

1           than I do. Do you have any concerns about his ability to  
2           fully appreciate and understand what is happening here  
3           today?

4                         MR. GRAVANTE: No, I do not.

5                         THE COURT: Mr. Weisselberg, I've been informed  
6           that one of your attorneys, Mr. Gravante, previously  
7           represented two other individuals; Matthew Calamari Junior  
8           and Matthew Calamari Senior on this very same case.

9                         Although he no longer represents them, he still  
10          owes a duty of loyalty to them.

11                        In particular, he cannot reveal or use information  
12          that they told him in confidence. That could, for example,  
13          affect his ability to call them as witnesses in your  
14          defense or cross examine them if they were to be called as  
15          the People's witnesses.

16                        Those limitations could adversely affect your  
17          defense, and you have the right to conflict-free  
18          representation by an attorney, do you understand that?

19                        THE DEFENDANT: I do.

20                        THE COURT: Have you discussed Mr. Gravante's  
21          prior representations of the Calamari's with him and the  
22          possible affect of that prior representation upon your  
23          defense?

24                        THE DEFENDANT: Yes, your Honor.

25                        THE COURT: And after discussing that with him,

1           have you come to a decision as to what you would like to  
2           do?

3                         THE DEFENDANT:  Yes, your Honor.

4                         THE COURT:  Is there a signed understanding  
5           regarding Mr. Gravante's continued representation of  
6           Mr. Weisselberg?

7                         MR. GRAVANTE:  There is, your Honor.

8                         THE COURT:  Can you please hand that up so I can  
9           look at it.

10                        ( Handed to Court).

11                        THE COURT:  Let the record reflect I have been  
12           handed the waiver which has been signed by Mr. Gravante and  
13           Mr. Weisselberg.  We will mark this as Court's One.

14                        Mr. Weisselberg, have you discussed this matter  
15           with your other attorneys, including Ms. Mulligan?

16                        THE DEFENDANT:  Yes, your Honor.

17                        THE COURT:  Ms. Mulligan, have you in fact  
18           consulted with your client and advised him as to this  
19           matter?

20                        MS. MULLIGAN:  Yes, Your Honor, I have.

21                        THE COURT:  Mr. Weisselberg, have you had  
22           sufficient time to consider this issue, and if you need  
23           more time, I can give you more time.

24                        THE DEFENDANT:  I have had sufficient time.

25                        THE COURT:  Has anyone threatened you or forced



1           you or pressured you to continue with Mr. Gravante against  
2           your will?

3                         THE DEFENDANT: No, your Honor.

4                         THE COURT: Have I or any of your lawyers, or  
5           anyone else said anything to pressure you to continue with  
6           Mr. Gravante against your will?

7                         THE DEFENDANT: No, your Honor.

8                         THE COURT: Have you chosen to continue to have  
9           Mr. Gravante represent you voluntarily of your own free  
10          will?

11                        THE DEFENDANT: Yes, your Honor.

12                        THE COURT: Let the record reflect Mr. Weisselberg  
13          has been administered his Gomberg warnings.

14                        Now, you've asked to plead guilty to all 15 counts  
15          in the indictment.

16                        The law requires that I go through each and every  
17          count with you separately. I will ask you whether the  
18          allegations contained under the counts in the indictment  
19          are true, and then you may answer yes or no.

20                        You may, of course, consult with your attorneys  
21          before answering.

22                        Counsel, am I correct that you together with the  
23          prosecutors have reviewed the questions that I will ask Mr.  
24          Weisselberg, including, but not limited to the factual  
25          allegations under counts one and two and you are in

1 agreement as to what I will ask?

2 MR. GRAVANTE: Yes, your Honor. All of the  
3 lawyers at this table have done that with Mr. Weisselberg.

4 THE COURT: Have you reviewed that with Mr.  
5 Weisselberg and is he prepared to proceed?

6 MR. GRAVANTE: He is, your Honor.

7 THE COURT: Mr. Weisselberg, under count one of  
8 the indictment, charging you with scheme to defraud; it is  
9 alleged that you, together with the Trump Corporation,  
10 doing business as the Trump Organization, and the Trump  
11 Payroll Corporation, doing business as the Trump  
12 Organization, in the County of New York and elsewhere,  
13 during the period from on or about March 31, 2005 to on or  
14 about June 30, 2021 engaged in a scheme constituting a  
15 systematic ongoing course of conduct with intent to defraud  
16 more than one person and to obtain property from more than  
17 one person by false and fraudulent pretenses,  
18 representations, and promises, and so obtained property  
19 with a value in excess of one thousand dollars from one or  
20 more such persons; specifically, the United States Internal  
21 Revenue Service, the New York State Department of Taxation  
22 and Finance, and the New York City Department of Finance;  
23 is that true?

24 THE DEFENDANT: Yes, your Honor.

25 THE COURT: Is it true that from at least 2005 to

1           June 30, 2021 you were the chief financial officer of the  
2           Trump Organization, an employee of the Trump Corporation,  
3           both headquartered in Manhattan; and that during that time  
4           you had authority over the Trump Organization's accounting  
5           functions and personnel, including its payroll  
6           administration procedures?

7                         THE DEFENDANT: Yes, your Honor.

8                         THE COURT: Is it also true that from at least  
9           2005 to June 30, 2021 you supervised the controller of the  
10          Trump Organization, Jeffrey McConney, who managed the  
11          day-to-day affairs of the accounting department, including  
12          payroll administration and who reported to you?

13                        THE DEFENDANT: Yes, your Honor.

14                        THE COURT: Is it also true from at least 2005 to  
15          June 30, 2021 you were authorized to act on behalf of the  
16          Trump Corporation and Trump Payroll Corporation, and to  
17          supervise subordinate employees in a managerial capacity,  
18          and as such, you served as a high managerial officer of the  
19          Trump Organization, including the Trump Corporation and  
20          Trump Payroll Corporation?

21                        THE DEFENDANT: Yes, your Honor.

22                        THE COURT: Is it also true from at least 2005 to  
23          June 30, 2021 together with the Trump Corporation and the  
24          Trump Payroll Corporation, Jeffrey McConney and others, you  
25          engaged in a scheme to defraud federal, New York State, and

1 New York City Tax Authorities with the purpose of  
2 compensating yourself and other Trump Corporation employees  
3 in a manner so that substantial portions of your income and  
4 theirs were intentionally unreported or misreported by the  
5 Trump Corporation or Trump Payroll Corporation to the  
6 taxing authorities?

7 THE DEFENDANT: Yes, your Honor.

8 THE COURT: Is it also true the scheme wrongfully  
9 enabled you to obtain tax refunds of amounts previously  
10 withheld and remitted to federal and state tax  
11 authorities?

12 THE DEFENDANT: Yes, your Honor.

13 THE COURT: Is it also true that the scheme  
14 involved a failure of the Trump Corporation and the Trump  
15 Payroll Corporation to withhold income taxes on wages,  
16 salaries, bonuses, and other forms of compensation paid to  
17 you and other employees?

18 THE DEFENDANT: Yes, your Honor.

19 THE COURT: Is it also true that the scheme  
20 allowed the Trump Corporation and the Trump Payroll  
21 Corporation to evade the payment of payroll taxes that the  
22 Trump Corporation was required to pay in connection with  
23 such employee compensation?

24 MS. MULLIGAN: Your Honor, I believe the Trump  
25 Organization.

1 THE COURT: In the first line?

2 MS. MULLIGAN: Yes, your Honor.

3 THE COURT: Thank you, I'll repeat that. Is it  
4 also true that the scheme allowed the Trump Organization  
5 and the Trump Payroll Corporation to evade the payment of  
6 payroll taxes that the Trump Organization was required to  
7 pay in connection with such employee compensation?

8 THE DEFENDANT: Yes, your Honor.

9 THE COURT: Is it also true that during the  
10 periods from March 2005 through June 2021 you received from  
11 your employer, in addition to your regular W-2 income,  
12 additional income in the form of an apartment on Riverside  
13 Boulevard in Manhattan, utilities and garage privileges  
14 related to that apartment, multiple Mercedes Benz  
15 automobiles, unreported cash, private school tuition for  
16 your grandchildren, and furnishings for your apartment, and  
17 an additional home you maintained in Florida?

18 THE DEFENDANT: Yes, your Honor.

19 THE COURT: Is it true that you purposefully  
20 concealed that additional income from your personal income  
21 tax preparer, Donald Bender, during this same period?

22 THE DEFENDANT: Yes, your Honor.

23 THE COURT: Are you now aware that unreported  
24 income in total from 2005 to 2021 amounts approximately to  
25 one point 76 million dollars?

1 THE DEFENDANT: Yes, your Honor.

2 THE COURT: Did you willfully, knowingly, and  
3 intentionally omit that additional approximately one point  
4 76 million in income from your personal tax return  
5 submitted to multiple taxing authorities, including the IRS  
6 and the New York State Department of Taxation and Finance  
7 knowing that you were required to include it, so as to  
8 evade paying hundreds of thousands of dollars in personal  
9 income tax on that additional income, and in order to seek  
10 and receive tax refunds from those tax authorities?

11 THE DEFENDANT: Yes, your Honor.

12 THE COURT: Is it true by underreporting your  
13 compensation, you were able to increase your take-home pay,  
14 thereby eliminating the need for raises and saving the  
15 Trump Corporation from paying you additional salary and  
16 bonuses?

17 THE DEFENDANT: Yes, your Honor.

18 THE COURT: Did you also willfully, knowingly, and  
19 intentionally conceal for years 2005 to in and about 2013  
20 the fact you were a resident of New York City who was  
21 required to pay New York City income taxes?

22 THE DEFENDANT: Yes, your Honor.

23 THE COURT: Did you also cause during those years,  
24 the Trump Corporation and the Trump Payroll Corporation not  
25 to report your compensation to the New York City tax

1 authorities and not to withhold New York City income taxes  
2 from your compensation?

3 THE DEFENDANT: Yes, your Honor.

4 THE COURT: Is it also true that the scheme  
5 involved the Trump Corporation improperly paying  
6 substantial amounts of employee compensation to certain  
7 Trump Organization employees, including yourself, as non  
8 employee compensation reported on IRS 1099 forms?

9 THE DEFENDANT: Yes, your Honor.

10 THE COURT: Did you receive from the Trump  
11 Corporation substantial amounts of employee compensation as  
12 non-employee compensation reported on IRS 1099 forms which  
13 permitted you to take certain business deductions and make  
14 annual contributions to a Keogh Plan which is a tax  
15 deferred pension plan that is available to self employed  
16 individuals for retirement purposes?

17 THE DEFENDANT: Yes, your Honor.

18 THE COURT: Is it also true that you were in fact  
19 not a self-employed individual, and at all relevant times  
20 you were an employee of the Trump Corporation, and  
21 therefore the Trump Corporation and you falsely reported  
22 the receipt of self employment income which allowed you to  
23 falsely claim to the relevant tax authorities you were  
24 entitled to certain business deductions and an annual  
25 exclusion from your income of amounts contributed to your

1           Keogh Plan?

2                       THE DEFENDANT:  Yes, your Honor.

3                       THE COURT:  And is it also true the scheme  
4           involved the Trump Corporation and the Trump Payroll  
5           Corporation creating and issuing W-2 and 1099 forms that  
6           falsely underreported compensation paid to you and other  
7           employees?

8                       THE DEFENDANT:  Yes, your Honor.

9                       THE COURT:  Under count two of the indictment  
10          charging you, along with the corporate defendants, with the  
11          crime of conspiracy in the fourth degree.  It is alleged  
12          that you, along with the Trump Corporation and Trump  
13          Payroll Corporation and unindicted conspirator number one,  
14          Jeffrey McConney, in the County of New York and elsewhere,  
15          during the period from on or about March 31, 2005 to on or  
16          about June 30, 2021 with intent that conduct constituting a  
17          class C felony, specifically grand larceny in the second  
18          degree be performed, agreed with one or more persons to  
19          engage in and cause the performance of such conduct; is  
20          that true?

21                      THE DEFENDANT:  Yes, your Honor.

22                      THE COURT:  Is it true from at least 2005 through  
23          June 30, 2021 you, the Trump Corporation, the Trump Payroll  
24          Corporation, and others, including Jeffrey McConney, agreed  
25          to and implemented a compensation scheme with the object of



1 enabling you to underreport your income to federal  
2 authorities, and thereby evade taxes and falsely claim  
3 federal tax refunds to which you were not entitled?

4 THE DEFENDANT: Yes, your Honor.

5 THE COURT: Is it true that as a result of you and  
6 your co-conspirators's actions during the period of the  
7 conspiracy, you took approximately 94 thousand, 902 dollars  
8 from the United States Internal Revenue Service in federal  
9 tax refunds to which you were not entitled?

10 THE DEFENDANT: Yes, your Honor.

11 THE COURT: Did you agree with other members of  
12 the accounting department, including Jeffrey McConney, to  
13 omit the additional income you received from W-2 and 1099  
14 forms that were reported to state and federal taxing  
15 authorities?

16 THE DEFENDANT: Yes, your Honor.

17 THE COURT: Based on the underreporting of your  
18 income by you and the Trump Corporation and Trump Payroll  
19 Corporation, did you deposit multiple federal and state tax  
20 refunds into your bank accounts between April 2010 and  
21 April 2018?

22 THE DEFENDANT: Yes, your Honor.

23 THE COURT: Did the Trump Corporation enter into a  
24 lease on March 31, 2005 with the owner of an apartment on  
25 Riverside Boulevard in the County of New York, designating

1 and permitting you and your wife to have sole access to and  
2 use of the apartment that would be part of your  
3 compensation beginning at that time?

4 THE DEFENDANT: Yes, your Honor.

5 THE COURT: Is it true that in or about September  
6 2016, that you directed a staff member in the accounting  
7 department to remove the notation per Allen Weisselberg  
8 from the entries in Donald J. Trump's detailed general  
9 ledger relating to tuition payments paid on your behalf to  
10 your grandchildren's private schools; is that true?

11 THE DEFENDANT: Yes, your Honor.

12 THE COURT: Under count three of the indictment  
13 charging you with the crime of grand larceny in the second  
14 degree. It is alleged that you, in the County of New York  
15 and elsewhere, during the period from on or about April 5,  
16 2010 to on or about April 27, 2018 stole property from the  
17 United States Internal Revenue Service, and the value of  
18 that property exceeded 50 thousand dollars; is that true?

19 THE DEFENDANT: Yes, your Honor.

20 THE COURT: Under count four of the indictment  
21 charging you and the corporate defendants with criminal tax  
22 fraud in the third degree, in violation of Tax Law Section  
23 1804, it is alleged that in the County of New York and  
24 elsewhere, during the period from on or about April 10,  
25 2015 committed a tax fraud act, and with the intent to

1           evade any tax due under the tax law, and to defraud the  
2           state and any political subdivision of the state, paid the  
3           state and a political subdivision of the state by means of  
4           underpayment and receipt of refund and both, in a period of  
5           not more than one year in excess of 10 thousand dollars  
6           less than the tax liability that was due; is that true?

7                         THE DEFENDANT: Yes, your Honor.

8                         THE COURT: And that you, together with the  
9           corporate defendants, committed a tax fraud act by  
10          willfully engaging in and willfully causing another to  
11          engage in the tax fraud set forth in Tax Law Section 1801  
12          subdivision A-2, in that knowing that a return contained  
13          any materially false and fraudulent information, and  
14          omitted any material information, filed and submitted that  
15          return, specifically a 2014 New York resident income tax  
16          return form IT 201 with the state and any political  
17          subdivision of the state, and with any public office and  
18          public officer of the state and any political subdivision  
19          of the state; is that true?

20                        THE DEFENDANT: Yes, your Honor.

21                        THE COURT: Under count five charging you and the  
22          corporate defendants with criminal tax fraud in the third  
23          degree, in violation of Tax Law Section 1804, it is alleged  
24          that --

25                        MS. MULLIGAN: Your Honor with respect -- is that

1 count six?

2 THE COURT: I believe that is count five. That  
3 you, in the County of New York and elsewhere, during the  
4 period on or about April 11, 2016 committed a tax fraud  
5 act, and with the intent to evade any tax due under the tax  
6 law, and to defraud the state and any political subdivision  
7 of the state, you paid the state and a political  
8 subdivision of the state by means of underpayment and  
9 receipt of refund and both, in a period of not more than  
10 one year, in excess of 10 thousand dollars less than the  
11 tax liability that was due; is that true?

12 THE DEFENDANT: Yes, your Honor.

13 THE COURT: And you, together with the corporate  
14 defendants, committed a tax fraud act by willfully engaging  
15 in and willfully causing another to engage in the tax fraud  
16 act set forth in Tax Law Section 1801 subdivision A-2, in  
17 that knowing that a return contained any materially false  
18 and fraudulent information and omitted any material  
19 information filed and submitted that return, specifically a  
20 2015 New York resident income tax return form IT 201 with  
21 the state and any political subdivision of the state, and  
22 with any public office and public officer of the state and  
23 any political subdivision of the state; is that true?

24 THE DEFENDANT: Yes, your Honor.

25 THE COURT: Under count six of the indictment

1 charging you, together with the corporate defendants, of  
2 criminal tax fraud in the third degree, in violation of Tax  
3 Law Section 1804, in the County of New York and elsewhere,  
4 during the period from on or about April 10, 2017 committed  
5 a tax fraud act, and with the intent to evade any tax due  
6 under the tax law, and to defraud the state and any  
7 political subdivision of the state, paid the state and a  
8 political subdivision of the state by means of underpayment  
9 and receipt of refund and both, in a period of not more  
10 than one year in excess of 10 thousand dollars less than  
11 the tax liability that was due; is that true?

12 THE DEFENDANT: Yes, your Honor.

13 THE COURT: And you together with the corporate  
14 defendants, committed a tax fraud act by willfully engaging  
15 in and willfully causing another to engage in the tax fraud  
16 act set forth in Tax Law Section 1801, subdivision A-2, in  
17 that knowing that a return contained any materially false  
18 and fraudulent information and omitted any material  
19 information filed and submitted that return, specifically a  
20 2016 New York resident income tax return form IT 201 with  
21 the state and any political subdivision of the state, and  
22 with any public office and public officer of the state, and  
23 any political subdivision of the state; is that true?

24 THE DEFENDANT: Yes, your Honor.

25 THE COURT: Under count seven of the indictment

1 charging you, together with the corporate defendants, of  
2 criminal tax fraud in the fourth degree, in violation of  
3 Tax Law Section 1803, it is alleged that you, in the County  
4 of New York and elsewhere, during the period from on or  
5 about April 2, 2018 committed a tax fraud act, and with the  
6 intent to evade any tax due under the tax law, and to  
7 defraud the state and any political subdivision of the  
8 state, paid the state and a political subdivision of the  
9 state by means of underpayment and receipt of refund and  
10 both, in a period of not more than one year in excess of  
11 3000 dollars less than the tax liability that was due; is  
12 that true?

13 THE DEFENDANT: Yes, your Honor.

14 THE COURT: And you, together with the corporate  
15 defendants, committed a tax fraud act by wilfully engaging  
16 in and willfully causing another to engage in the tax fraud  
17 act set forth in Tax Law Section 1801 A-2, in that knowing  
18 a return contained any materially false and fraudulent  
19 information and omitted any material information, filed and  
20 submitted that return, specifically a 2017 New York  
21 resident income tax return form IT 201 with the state and  
22 any political subdivision of the state, and with any public  
23 office and public officer of the state, and any political  
24 subdivision of the state; is that true?

25 THE DEFENDANT: Yes, your Honor.

1                   THE COURT: Under count eight of the indictment,  
2                   charging you with the crime of offering a false instrument  
3                   for filing in the first degree, it is alleged that you, in  
4                   the County of New York and elsewhere, from on or about  
5                   April 10, 2015 knowing that a written instrument,  
6                   specifically a 2014 New York resident income tax return  
7                   form IT 201, contained a false statement and false  
8                   information, and with intent to defraud the state and any  
9                   political subdivision, public authority, and public benefit  
10                  corporation of the state, offered and presented it to a  
11                  public office, public servant, and public authority and  
12                  public benefit corporation, with the knowledge and belief  
13                  it would be filed with, registered and recorded in and  
14                  otherwise become a part of the records of such public  
15                  office, public servant, public authority, and public  
16                  benefit corporation; is it that true?

17                  THE DEFENDANT: Yes, your Honor.

18                  THE COURT: Under count nine of the indictment,  
19                  charging you with the crime of offering a false instrument  
20                  for filing in the first degree, it is alleged that you, in  
21                  the County of New York and elsewhere, from on or about  
22                  April 11, 2016 knowing that a written instrument,  
23                  specifically a 2015 New York resident income tax return  
24                  form IT 201, contained a false statement of false  
25                  information, and with intent to defraud the state and any

1 political subdivision, public authority, and public benefit  
2 corporation of the state, offered and presented it to a  
3 public office, public servant, public authority, and public  
4 benefit corporation with the knowledge and belief it would  
5 be filed with, registered, and recorded in and otherwise  
6 become a part of the record of such public office, public  
7 servant, public authority, and public benefit corporation,  
8 is that true?

9 THE DEFENDANT: Yes, your Honor.

10 THE COURT: Under count 10 of the indictment  
11 charging you with the crime of offering a false instrument  
12 for filing in the first degree, it is alleged that you in  
13 the County of New York and elsewhere, on or about April 10,  
14 2017 knowing a written instrument, specifically a 2016 New  
15 York resident income tax return form IT 201, contained a  
16 false statement and false information, and with intent to  
17 defraud the state and any political subdivision, public  
18 authority, and public benefit corporation of the state,  
19 offered and presented it to a public office, public  
20 servant, public authority, and public benefit corporation  
21 with the knowledge and belief it would be filed with,  
22 registered, and recorded, and otherwise become a part of  
23 the record of such public office, public servant, public  
24 authority, and public benefit corporation; is that true?

25 THE DEFENDANT: Yes, your Honor.



1                   THE COURT: Under count 11 of the indictment  
2                   charging you with offering a false instrument for filing in  
3                   the first degree, it is alleged that you, in the County of  
4                   New York and elsewhere, on or about April 2, 2018 knowing a  
5                   written instrument, specifically a 2017 New York resident  
6                   income tax return form IT 201, contained a false statement  
7                   and false information, and with intent do defraud the state  
8                   and any political subdivision, public authority, and public  
9                   benefit corporation of the state, offered and presented it  
10                  to a public office, public servant, public authority, and  
11                  public benefit corporation with the knowledge and belief  
12                  that it would be filed with, registered, and recorded, and  
13                  otherwise become a part of the record of such public  
14                  office, public servant, public authority, and public  
15                  benefit corporation; is that true?

16                  THE DEFENDANT: Yes, your Honor.

17                  THE COURT: Under count 12 of the indictment  
18                  charging you, together with the corporate defendants, of  
19                  falsifying business records in the first degree, it is  
20                  alleged that in the County of New York and elsewhere, on or  
21                  about April 11, 2016 with the intent to defraud, made and  
22                  caused the false entry in the business records of an  
23                  enterprise, specifically a form W-2 wage and tax statement  
24                  2015 and your intent to defraud included an intent to  
25                  commit another crime and to aid and conceal the commission

1           thereof; is that true?

2                       THE DEFENDANT:   Yes, your Honor.

3                       THE COURT:     Under count 13 of the indictment,  
4           charging you, together with the corporate defendants, of  
5           falsifying business records in the first degree, it is  
6           alleged that you in the County of New York and elsewhere,  
7           on or about April 10, 2017 with the intent to defraud, made  
8           and caused the false entry in the business records of an  
9           enterprise, specifically the form W-2 wage and tax  
10          statement 2016, and your intent to defrauded included an  
11          intent to commit another crime, and to aid and conceal the  
12          commission thereof; is that true?

13                      THE DEFENDANT:   Yes, your Honor.

14                      THE COURT:     Under count 14 of the indictment,  
15          charging you, together with the corporate defendants, with  
16          the crime of falsifying business records in the first  
17          degree, it is alleged in the County of New York and  
18          elsewhere, on or about April 2, 2018 with the intent to  
19          defraud, made and caused the false entry in the business  
20          records of an enterprise, specifically the form W-2 wage  
21          and tax statement 2017, and your intent to defraud included  
22          an intent to commit another crime, and to aid and conceal  
23          the commission thereof; is that true?

24                      THE DEFENDANT:   Yes, your Honor.

25                      THE COURT:     Under count 15, charging you and the

1 Trump Corporation, doing business as the Trump  
2 Organization, with the crime of falsifying business records  
3 in the first degree, it is alleged that you, in the County  
4 of New York and elsewhere, on or about September 2016 with  
5 the intent to defraud, altered, erased, obliterated,  
6 deleted, removed, and destroyed a true entry in the  
7 business records of an enterprise, specifically Donald J.  
8 Trump's detailed general ledger, and your intentions to  
9 defraud included an intent to commit another crime and to  
10 aid and conceal the commission thereof; is that true?

11 THE DEFENDANT: Yes, your Honor.

12 THE COURT: Mr. Weisselberg, you must understand  
13 in pleading guilty, you are going to waive and forfeit  
14 certain rights.

15 By pleading guilty, you waive any right you may  
16 have to a hearing to suppress evidence; do you understand?

17 THE DEFENDANT: Yes, your Honor.

18 THE COURT: For example, you know that I have  
19 already ordered a hearing to determine whether certain  
20 statements allegedly made by you should be suppressed.

21 By pleading guilty, you're giving up your right to  
22 that hearing; do you understand?

23 THE DEFENDANT: I do, your Honor.

24 THE COURT: You also know I had not yet ruled on  
25 your motion for a Kastigar hearing.

1                   By pleading guilty, you are give up your right to  
2                   that hearing; do you understand?

3                   THE DEFENDANT: Yes, your Honor.

4                   THE COURT: Have you discussed that with your  
5                   attorneys?

6                   THE DEFENDANT: We have.

7                   THE COURT: By pleading guilty, you waive the  
8                   right to a trial by jury; do you understand that?

9                   THE DEFENDANT: Yes, your Honor.

10                  THE COURT: At a trial by jury, you are presumed  
11                  to be innocent and you are entitled to the following  
12                  rights: You have the right to be represented by your  
13                  lawyers.

14                  You have the right to confront and cross examine  
15                  witnesses presented by the Government.

16                  You have the right to remain silent and not  
17                  incriminate yourself.

18                  You have the right, but are not required, to call  
19                  witnesses and to testify yourself.

20                  And you have the right to require the Government  
21                  to prove your guilt beyond a reasonable doubt to a jury of  
22                  12 people who must be unanimous in finding that you are  
23                  guilty; do you understand each of those rights?

24                  THE DEFENDANT: Yes, your Honor.

25                  THE COURT: Do you understand by pleading guilty

1           you're giving up each and every one of those rights?

2                       THE DEFENDANT: Yes, your Honor.

3                       THE COURT: Do you understand by pleading guilty  
4           you're giving up any defense you may have to these  
5           charges?

6                       THE DEFENDANT: Yes, your Honor.

7                       THE COURT: Do you understand a plea of guilty is  
8           the same as a verdict of guilty by a jury after trial?

9                       THE DEFENDANT: Yes, your Honor.

10                      THE COURT: Now, a defendant ordinarily retains  
11           the right to appeal even after pleading guilty.

12                      Thus, a waiver of the right to appeal is separate  
13           and distinct from the waiver of a trial and other rights by  
14           a plea of guilty.

15                      In this case, however, as a condition of your plea  
16           agreement, you have been asked to waive your right to  
17           appeal.

18                      An appeal is a proceeding before another court.  
19           On an appeal, a defendant may, normally through his lawyer,  
20           argue that an error took place in this Court which requires  
21           a reversal or modification of the conviction.

22                      If a defendant cannot afford the cost of an appeal  
23           or a lawyer, the state would bear those costs.

24                      A reversal would require new proceedings in this  
25           court or a dismissal; do you understand?

1 THE DEFENDANT: Yes, your Honor.

2 THE COURT: By waiving your right to appeal, you  
3 do not give up your right to take an appeal by filing a  
4 notice of appeal with this Court and the District Attorney  
5 within 30 days of the sentence.

6 But, if you take an appeal, you are, by this  
7 waiver, giving up the right to have the appellate court  
8 consider most claims of errors; including a claimed error  
9 in the denial of your motions to suppress and to consider  
10 whether the sentence imposed is excessive and should be  
11 modified.

12 As a result, the conviction by this plea and  
13 sentence will normally be final; do you understand?

14 THE DEFENDANT: Yes, your Honor.

15 THE COURT: Among the limited number of claims  
16 that will survive the waiver of the right to appeal, are  
17 the voluntariness of this plea, the validity and  
18 voluntariness of the waiver, the legality of the sentence,  
19 and the jurisdiction this Court.

20 Have you spoken to your lawyers about waiving your  
21 right to appeal?

22 THE DEFENDANT: I have, your Honor.

23 THE COURT: Are you willing to waive your right  
24 to appeal in this case in exchange for the negotiated  
25 disposition?

1 THE DEFENDANT: Yes, your Honor.

2 THE COURT: You waive your right to appeal  
3 voluntarily of your own free will?

4 THE DEFENDANT: Yes, your Honor.

5 THE COURT: Counsel, have you reviewed the  
6 written waiver of appeal with your client?

7 MS. MULLIGAN: Yes, your Honor, we have.

8 THE COURT: Are you prepared to sign it?

9 MS. MULLIGAN: Yes, your Honor.

10 THE COURT: Please go ahead.

11 Let the record reflect the waiver of appeal has  
12 being signed in open court by Mr. Weisselberg and counsel.

13 We will mark that as Court Exhibit Number Two.  
14 Let the record reflect the Court is now signing all three  
15 copies.

16 Again, this will be marked as Court Exhibit Number  
17 Two.

18 Mr. Weisselberg, you have previously heard  
19 Mr. Steinglass state the negotiated terms of this  
20 disposition, right?

21 THE DEFENDANT: I did.

22 THE COURT: I will now go over them with you one  
23 more time to insure we both have the same understanding of  
24 the agreement.

25 First, you have agreed to plead guilty to the

1 entire indictment, which is what we are doing right now.

2 You have agreed to fully allocute under oath which  
3 is what we are doing right now.

4 You have agreed to testify truthfully at the trial  
5 of the Trump Organization.

6 You have agreed to make full repayment of taxes  
7 due, interest, and penalties to New York City and New York  
8 State to be paid pursuant to the signed agreement in the  
9 amount of one million, 994 thousand, 321 dollars; is that  
10 right?

11 THE DEFENDANT: That is correct.

12 THE COURT: Is there a signed agreement?

13 MR. STEINGLASS: Yes Judge. The agreement that  
14 was executed last night by the defendant and counsel, still  
15 needs to be signed by the Department of Taxation and  
16 Finance.

17 We will submit this as a Court Exhibit, and when  
18 we get the signed copy back from the Department of Taxation  
19 and Finance, we will send it to the Court.

20 THE COURT: Is that acceptable?

21 MR. GRAVANTE: It is, your Honor.

22 THE COURT: We will mark that as Courts's Three.  
23 You have agreed to withdraw all of your motions, including  
24 your motion to dismiss on the Kastigar, or in the  
25 alternative for a hearing, and you have agreed to a waiver



1 of appeal.

2 You have also agreed that your sentence will be  
3 held in abeyance until the conclusion of the trial of the  
4 Trump Organization.

5 As a condition of your plea of guilty, I have thus  
6 far promised you a five month split sentence, meaning that  
7 you will serve a sentence of five months in jail, and that  
8 period of incarceration will be followed by five years of  
9 probation.

10 Is that your understanding of the plea agreement  
11 offered to you?

12 THE DEFENDANT: It is, your Honor.

13 THE COURT: Now, you should be aware a sentence of  
14 probation is revocable. What that means is as part of the  
15 sentence you will be required to adhere to certain  
16 conditions. Those conditions will be set forth in a  
17 written document and given to you at the time of sentence.

18 If you violate one or more of those conditions,  
19 the sentence may be revoked, that is set aside, and you may  
20 be resentenced.

21 That resentence may include a period of  
22 incarceration; do you understand?

23 THE DEFENDANT: Yes, your Honor.

24 THE COURT: Some of the conditions of probation  
25 will include, among other things, that you be subject to

1 supervision by a probation officer. That you report to  
2 probation on the dates and times you are required. That  
3 you not engage in any criminal conduct or get rearrested.

4 However, you will not be required to report to the  
5 Department of Probation until you are sentenced; do you  
6 understand?

7 THE DEFENDANT: Yes, your Honor.

8 THE COURT: I must also advise you that under our  
9 law, a Court sentence commitment is conditional. What that  
10 means is that between now and the time of sentence, I will  
11 be provided with a pre-sentence report and additional  
12 information about you and this case.

13 If after reviewing that material and after having  
14 found you have fulfilled the conditions of the plea I'm  
15 prepared to impose the promised sentence, I will do so.

16 If you have fulfilled the conditions of the plea,  
17 but for some other reason I cannot in good conscience  
18 impose the promised sentence, I will tell you that and I  
19 will permit you to withdraw your plea of guilty and go to  
20 trial.

21 However, if you violate a condition of this plea  
22 agreement, I will not permit you to withdraw your plea and  
23 I will be at liberty to impose any lawful sentence, which  
24 in this case would include a period of imprisonment up to  
25 five to 15 years.

1                   For example, if you fail to testify truthfully at  
2                   the upcoming trial of the Trump Organization, or if you  
3                   fail to fully repay the taxes due, penalties and interest  
4                   to New York City and New York State pursuant to the signed  
5                   consent agreement by the date specified in the consent  
6                   agreement, those will be considered violations of the plea  
7                   agreement.

8                   I would then not be bound by my sentence promise,  
9                   I would not permit you to withdraw your plea of guilty, and  
10                  I would be at liberty to impose any lawful sentence, which  
11                  again in your case, would include imprisonment up to five  
12                  to 15 years; do you understand?

13                  THE DEFENDANT: I do.

14                  THE COURT: Sir, I'm required by law to inform you  
15                  if you are not a citizen of the United States, your plea of  
16                  guilty will subject you to deportation, exclusion from the  
17                  United States, and denial of naturalization.

18                  I'm also required by law to inform you that a  
19                  conviction of a felony will result in your loss of the  
20                  right to vote while you are serving the felony sentence in  
21                  a correctional facility, and the right to vote will be  
22                  restored upon your release; do you understand?

23                  THE DEFENDANT: Yes, your Honor.

24                  THE COURT: Now, where do we stand on discovery?

25                  MR. STEINGLASS: I believe, although it is not a

1 condition of the plea, I believe that there will be a  
2 waiver by the defense of any further discovery.

3 MR. GRAVANTE: That is correct, your Honor.

4 THE COURT: Do you acknowledge that waiver was  
5 not a condition of this plea?

6 MR. GRAVANTE: Yes.

7 THE COURT: Mr. Weisselberg, other than the plea  
8 and sentence agreement which has been placed on the record,  
9 has anyone made any other commitment, promise, or  
10 representation to you of any kind to get you to plead  
11 guilty?

12 THE DEFENDANT: No, your Honor.

13 THE COURT: Has anyone threatened you, or forced  
14 you, or pressured you to plead guilty against your will?

15 THE DEFENDANT: No, your Honor.

16 THE COURT: Have I or your lawyer said anything  
17 to you to have you plead guilty against your will?

18 THE DEFENDANT: No, your Honor.

19 THE COURT: Has anyone else said anything to you  
20 to have you plead guilty against your will?

21 THE DEFENDANT: No, your Honor.

22 THE COURT: Are you therefore pleading guilty  
23 voluntarily of your own free will and choice?

24 THE DEFENDANT: Yes, your Honor.

25 THE COURT: Finally, do you understand if you are

1           ever again convicted of another crime in the future, this  
2           conviction may be used against you to impose additional or  
3           different punishment for that new crime; do you understand  
4           that?

5                         THE DEFENDANT:  Yes, your Honor.

6                         THE COURT:  The Court finds the defendant's  
7           allocation is knowing, intelligent, and voluntary.

8                         Is the allocation acceptable to the People?

9                         MR. STEINGLASS:  Yes it is, your Honor.

10                        THE COURT:  To defense?

11                        MR. GRAVANTE:  It is, your Honor.

12                        THE COURT:  Take the plea.

13                        THE CLERK:  Allen Weisselberg, do you now  
14           withdraw your previously entered plea of not guilty, and  
15           now plead guilty to count one, scheme to defraud in the  
16           first degree, Penal Law Section 190 65 sub one sub B.

17                                 Count two, conspiracy in the fourth degree, Penal  
18           Law section 105 10 subsection one.

19                                 Count three, grand larceny in the second degree,  
20           Penal Law Section 155 40 subsection one.

21                                 Count four, five, and six, criminal tax fraud in  
22           the third degree, Tax Law Section 1804.

23                                 Count seven, criminal tax fraud in the fourth  
24           degree, Tax Law Section 1803.

25                                 Count eight, nine, 10, and 11, offering a false

1 instrument for filing in the first degree, Penal Law  
2 section 175 point 35 subsection one.

3 Counts 12, 13 and 14, falsifying business records  
4 in the first degree, Penal Law Section 175 10.

5 And count 15, falsifying business records in the  
6 first degree, Penal Law Section 175 point 10 to cover and  
7 satisfy indictment 1473 of 2021; is that your plea, sir?

8 THE DEFENDANT: Yes.

9 THE COURT: Very well, we will adjourn this matter  
10 to --

11 MR. STEINGLASS: Judge, I know you asked the  
12 defendant, but I would ask you to confirm with counsel they  
13 are withdrawing their motions, including their Kastigar  
14 motions.

15 THE COURT: Counsel?

16 MR. GRAVANTE: That is correct, your Honor.

17 THE COURT: Thank you. Let's put this over for  
18 status. I propose November 17th, does that work for  
19 everyone?

20 MR. STEINGLASS: Sure.

21 MS. MULLIGAN: Yes, your Honor.

22 THE COURT: November 17th.

23 MR. GRAVANTE: Your Honor, let me check one  
24 second.

25 Is it possible one or two days earlier?

1 THE COURT: How is November 15th for everyone?

2 MR. STEINGLASS: Sure.

3 THE COURT: November 15th.

4 MR. STEINGLASS: And Judge, that is for control,  
5 not I and S?

6 THE COURT: Yes.

7 MS. HOFFINGER: Thank you, your Honor.

8

9

10 I, Randy Berkowitz, a senior court reporter in and  
11 for the State of New York, do hereby certify that the  
12 foregoing transcript is true and accurate to the best of my  
13 knowledge, skill and ability.

12

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Randy Berkowitz,  
Senior Court Reporter

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