

Information Referral

(See instructions on reverse)

Use this form to report suspected tax law violations by a person or a business.

CAUTION: READ THE INSTRUCTIONS BEFORE COMPLETING THIS FORM. There may be other more appropriate forms specific to your complaint. (For example, if you suspect your identity was stolen, use Form 14039.)

Section A - Information About the Person or Business You Are Reporting

Complete 1, if you are reporting an Individual. Complete 2, if you are reporting a business only. Complete 1 and 2 if you are reporting a business and its owner. (Leave blank any lines you do not know.)

1a. Name of individual Donald J. Trump		b. Social Security Number/TIN 086-38-5955		c. Date of birth 6/14/1946	
d. Street address 725 Fifth Avenue		e. City New York		f. State NY	g. ZIP code 10022
h. Occupation CEO and Businessman		i. Email address			
j. Marital status (check one, if known) <input checked="" type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Head of Household <input type="checkbox"/> Divorced <input type="checkbox"/> Separated			k. Name of spouse Melania Trump		
2a. Name of business The Trump Organization		b. Employer Tax ID number (EIN)		c. Telephone number 212.832.2000	
d. Street address 725 Fifth Avenue		e. City New York		f. State NY	g. ZIP code 10022
h. Email address		i. Website www.trump.com			

Section B - Describe the Alleged Violation of Income Tax Law

3. Alleged violation of income tax law. (Check all that apply.)

<input type="checkbox"/> False Exemption	<input type="checkbox"/> Unsubstantiated Income	<input checked="" type="checkbox"/> Unreported Income	<input type="checkbox"/> Failure to Withhold Tax
<input checked="" type="checkbox"/> False Deductions	<input type="checkbox"/> Earned Income Credit	<input type="checkbox"/> Narcotics Income	<input type="checkbox"/> Failure to File Return
<input type="checkbox"/> Multiple Filings	<input checked="" type="checkbox"/> Public/Political Corruption	<input type="checkbox"/> Kickback	<input checked="" type="checkbox"/> Failure to Pay Tax
<input checked="" type="checkbox"/> Organized Crime	<input type="checkbox"/> False/Altered Documents	<input type="checkbox"/> Wagering/Gambling	<input checked="" type="checkbox"/> Other (describe in 5)

4. Unreported income and tax years
Fill in Tax Years and dollar amounts, if known (e.g., TY 2010- \$10,000)

TY _____ \$ _____ TY _____ \$ _____ TY _____ \$ _____ TY _____ \$ _____ TY _____ \$ _____

5. Comments (Briefly describe the facts of the alleged violation-Who/What/Where/When/How you learned about and obtained the information in this report. Attach another sheet, if needed.)

SEE ATTACHED COMPLAINT.

6. Additional information. Answer these questions, if possible. Otherwise, leave blank.

a. Are book/records available? (If available, do not send now. We will contact you, if they are needed for an investigation.) Yes No

b. Do you consider the taxpayer dangerous? Yes No

c. Banks, Financial Institutions used by the taxpayer See attached complaint for details.

Name			Name		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

Section C - Information About Yourself

(We never share this information with the person or business you are reporting.)
This information is not required to process your report, but would be helpful if we need to contact you for any additional information.

7a. Your name J. Whitfield Larrabee		b. Telephone number 617.566.3670	c. Best time to call 1 pm to 6pm	
d. Street address 251 Harvard Street, Suite 9		e. City Brookline	f. State MA	g. ZIP code 02446

Please print and send your completed form to: Internal Revenue Service
Stop 31313
Fresno, CA 93888

UNITED STATES DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

IN THE MATTER OF:)	
)	
DONALD J. TRUMP AND)	INFORMATION REFERRAL AND COMPLAINT
THE TRUMP ORGANIZATION,)	
)	
<i>Respondents</i>)	
<hr style="width: 40%; margin-left: 0;"/>		

INTRODUCTION

1. This is an information referral (Form 3949-A) and complaint for civil and criminal violations of the United States Internal Revenue Code related to the failure to report and to pay income taxes. The complainant, J. Whitfield Larrabee, requests that the Internal Revenue Service initiate an investigation of the respondents and conduct appropriate audits of the respondents for the tax years 2008 through 2015. The complainant also requests that the Internal Revenue Service make a referral to the United States Department of Justice recommending criminal prosecution of the respondents for tax evasion.

PARTIES

2. Complainant, J. Whitfield Larrabee (hereinafter “Larrabee”), is a resident of Massachusetts. Larrabee, a licensed attorney, is admitted to the practice of law in the Commonwealth of Massachusetts, the United States District Court for Massachusetts, and the United States First Circuit Court of Appeals.
3. Respondent Donald J. Trump (hereinafter “Trump”) is a resident of New York. Trump is the chief executive officer of The Trump Organization. He is also the president of the Donald J. Trump Foundation.
4. The Trump Organization, Inc. is a New York for-profit domestic corporation.
5. The Trump Foundation is a New York corporation, charity and non-profit with section 501(c)(3) status.

COMPLAINT

COUNT 1

POLITICAL CORRUPTION -
FAILURE TO REPORT INCOME AND
FAILURE TO PAY TAX FOR TAX YEAR 2013

6. There is probable cause to establish that Trump failed to report at least \$25,000 of income for the 2013 tax year and that he failed to pay interest, taxes and penalties on at least \$25,000 of unreported income.
7. In summer of 2013, at a time when her office was reviewing complaints against Trump University and related entities, Florida Attorney General Pamela Bondi **personally solicited** a campaign contribution from Trump.¹
8. Weeks after Bondi solicited the contribution, on September 17, 2013, a political group backing Bondi's re-election, called And Justice for All, reported receiving a \$25,000 contribution from The Trump Foundation. In its 2013 990-PF Information Return, the Trump Foundation reported making a contribution to Justice For All, although it listed the incorrect address for recipient of the \$25,000 political contribution.
9. The And Justice for All organization was established and maintained by Bondi. In a Statement of Solicitation Filed by Bondi on August 6, 2013 with the Florida Division of Elections, as required by Florida Statute, 106.0701, Bondi stated that she “established” and “maintained” the Justice for All political organization.
10. The payment made to Bondi’s political committee was a bribe given in exchange for Bondi’s agreement not to join in or initiate litigation against Trump, Trump University and related entities.²
11. In violation of his fiduciary duty as the president and manager of the Donald J. Trump Foundation, Trump arranged for Donald J. Trump Foundation to make the payment to Bondi’s political group.

¹ Fineout, Gary, et al, Florida AG asked Trump for donation before nixing fraud case, Associated Press, Jun. 6, 2016, <http://tinyurl.com/gr8dfpr>

² Bondi is a campaign surrogate and political ally of Trump in his campaign to be elected President of the United States.

12. It is illegal under the laws of the United States, Florida and New York for charities to make political contributions. 26 U.S.C. § 501(c)(3) provides that charitable foundations may not “participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.”
13. By misappropriating the assets of the Donald J. Trump Foundation, and converting the assets of the foundation for his own personal use so as to promote his political agenda, Trump personally benefitted from the campaign contribution to And Justice for All. Because Trump converted and stole money from the Donald J. Trump Foundation, for his own use and benefit, he had a duty to report the \$25,000 as income on his 2013 tax return.
14. There is probable cause to conclude that Trump did not report the \$25,000 payment as income and that he did not pay taxes on this income because the payment itself was an illegal one and it is unlikely that Trump voluntarily disclosed his illegal acts to the United States government.

COUNT 2

POLITICAL CORRUPTION - FAILURE TO REPORT INCOME AND FAILURE TO PAY TAX FOR TAX YEARS 2005 TO 2015

15. In exchange for the payment of bribes, Trump has obtained valuable benefits that should have been reported as income to Trump and The Trump Organization.
16. In 2010, Richard Berlin, an Assistant Attorney General with the Texas Consumer Protection Division requested permission to file a lawsuit against Trump University, Trump and his business partners seeking more than \$5.4 million in penalties and restitution related to fraud and deceptive business practices.³ The suit was dropped by the office of Texas Attorney General Gregory Abbott. Former Texas Deputy Chief of Consumer Protection John Owens said the case was strong and had been dropped for political reasons.⁴ In 2013, Trump contributed \$35,000 to Attorney General Abbott in his campaign to be Governor of Texas. Gregory Abbott is presently the Governor of Texas. Trump has engaged in a pattern of corrupt influence peddling.

³ Fineout, Gary, et al, Florida AG asked Trump for donation before nixing fraud case, Associated Press, Jun. 6, 2016, <http://tinyurl.com/gr8dfpr>

⁴ *Ibid.*

17. Trump has publicly declared that he gives political contributions to elected officials in exchange for political favors. On July 16, 2016, while campaigning in Laconia, New Hampshire, Trump spoke about Jeb Bush's fundraising. He stated: "He raises 100 million, so what does 100 million mean? 100 million means he's doing favors for so many people, it means lobbyists, it means special interests, it means donors... Who knows it better than me? I give to everybody. They do whatever I want. It's true."⁵ On January 9, 2016, at a campaign rally in Clear Lake Iowa, which was broadcast on C-SPAN, **Trump boasted**: "You know, it's interesting. I was looking at the ones I'm running against. I've contributed to most of them -- can you believe it? I've contributed to most of them. And one of them said, No, I don't think you've contributed to me. They found out I did. I contribute to everybody. I've given to Democrats. I've given to Hillary. I've given to everybody, because that was my job. I've got to give to them. because when I want something I get it. When I call, they kiss my ass. It's true. They kiss my ass. It's true."⁶
18. There is probable cause to conclude that, in exchange for Trump's promise of financial support, Abbott agreed not to pursue litigation against Trump University, Trump and Trump's business partners, to the benefit of Trump and The Trump Organization.
19. By avoiding litigation in exchange for the payment of a bribe, Trump and The Trump Organization not only received a \$5.4 million dollar benefit in that they avoided paying penalties and restitution, but they also received a valuable benefit in that they avoided the attorney's fees and litigation costs that they would have incurred if the Attorney General's Office had moved forward with the recommended litigation.
20. There is probable cause to conclude that Trump and The Trump Organization did not report the \$5.4 million benefit as income and that they did not pay taxes on this income because the payment itself was an illegal one and it is unlikely that Trump or The Trump Organization voluntarily disclosed these illegal acts to the United States government.
21. There is probable cause to obtain indictments against Trump and The Trump Organization for tax evasion in the 2010 to 2013 time period related to the failure to report and pay taxes on more than \$5.4 in income.

⁵ Spodak, Cassie, Trump says Bush's fundraising means he's doing favors, CNN Politics, July 17, 2015, <http://edition.cnn.com/2015/07/16/politics/donald-trump-new-hampshire-jeb-bush/index.html>

⁶ C-SPAN broadcast, January 9, 2016, Campaign Rally in Clear Lake Iowa, <https://www.youtube.com/watch?v=w-li1B4Ceb0>

York, Byron, Trump on buying politicians, 'When I call, they kiss my ass', Washington Examiner, January 10, 2016, <http://www.washingtonexaminer.com/trump-on-buying-politicians-when-i-call-they-kiss-my-ass/article/2580063>

22. According to the federal elections commission, Trump has contributed over \$500 thousand to dozens of individual politicians and political organizations between 2008 and 2014 across the United States.
23. There are grounds to investigate Trump and The Trump Organization related to benefits derived through political influence peddling across the United States from 2008 through 2015.

COUNT 3

ORGANIZED CRIME - FALSE DEDUCTIONS, FAILURE TO REPORT INCOME AND FAILURE TO PAY TAX

24. Based on Trump's extensive involvement with individuals and groups engaged in organized crime, there are grounds to investigate whether Trump has failed to report and pay taxes on income derived from organized criminal activity.
25. Trump has engaged in trade and commerce with groups of individuals who are engaged in illegal enterprises such as drugs, gambling, extortion, murder and laundering illegal money through a legitimate businesses.
26. Trump oversaw the construction of the Trump Plaza Hotel and Casino in New Jersey. In constructing Trump Plaza, a \$7.8 million subcontract was awarded to S & A Concrete. S & A Concrete was partially owned by Anthony "Fat Tony" Salerno, the boss of the Genovese crime family.⁷ The Genovese crime family is part of "*La Cosa Nostra*," a notorious criminal organization originating in Sicily.
27. Trump has also worked closely with other members and associates of organized criminal enterprises, including Danny Leung, Felix Sater, Salvatore Testa, and Kenneth Shapiro.
28. Danny Leung, a vice president for foreign marketing at Trump Taj Mahal, was as an associate of the Hong Kong-based organized crime group 14K Triad.
29. Salvatore Testa was a organized criminal who sold property to Trump in Atlantic City. Testa, a member of the Nick Scarfo crime family of Philadelphia, was active in drug dealing, extortion and murder.
30. Trump has also maintained a close relationship with Kenneth Shapiro, another associate of the Nick Scarfo crime family.

⁷ Linda Qui, Politifact, [Yes, Donald Trump has been linked to the mob](http://tinyurl.com/hcvj5jm), March 2, 2016, <http://tinyurl.com/hcvj5jm>

31. Felix Sater, was a partner and “senior advisor” to The Trump Organization from 2003 to 2010. Sater has testified about his **close relationship** with Trump in opening the Trump Soho Hotel. According to the New York Times and the Washington Post, Sater has been convicted of money laundering, stabbing a man in the face with the stem of a Margarita glass, and participating in a “Mafia-orchestrated stock fraud scheme.”⁸
32. To the extent that Trump or The Trump Organization has deducted payments made to criminal enterprises for illegal activity, these deductions are fraudulent and should be disallowed because they are against public policy. Mazzei v. Commissioner, 61 T.C. 497 (1974); Bilzerian v. United States, 41 Fed. Cl. 134, 139 n.6 (1998).

WHEREFORE, the complainant demands that the Internal Revenue Service investigate and take appropriate actions to enforce compliance with the United Internal Revenue Code.

Respectfully submitted,



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CERTIFICATE OF SERVICE AND FILING

I, J. Whitfield Larrabee, hereby certify that on August 3, 2016, I filed this complaint by mailing a copy of the complaint together with IRS Form 3949-A to Internal Revenue Service, Stop 31313, Fresno, California 93888.



J. Whitfield Larrabee

⁸ Helderman, Rosalind S., Former Mafia-linked figure describes association with Trump, The Washington Post, May 17, 2016, <http://tinyurl.com/joajbvh>