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company's accounting chief.

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*By Greg Farrell, Bloomberg News (TNS)*

One of Donald Trump's most loyal deputies is expected to testify against the Trump Organization, in a trial that threatens to reveal the inner workings of the real estate empire that set the former president on his path to the White House.



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starts with jury selection Monday in Manhattan. The government claims the company routinely low-balled its tax exposure by paying senior executives with perks like company cars and rent-free apartments.

“The world is about to see just how the Trump Organization ran its business,” said Barbara McQuade, a former federal prosecutor who teaches at the University of Michigan Law School. “This is a significant case. The criminal charges are against Trump’s corporation, which is a small private company, but Donald Trump is the Trump Organization.”

Trump is not on trial in the case, brought by the Manhattan district attorney’s office, and if the company is found guilty, it would have to pay back taxes and fines totaling about \$1.6 million. A conviction of Trump Corp. and Trump Payroll Corp., the two entities charged, wouldn’t put the parent company out of business. But it will be the first trial involving the firm since Trump left office.

Representatives of Trump and the Trump Organization didn’t respond to emails seeking comment on the case.

## **Bigger threats**

It’s one of several legal proceedings that involve Trump. The list includes a probe into his treatment of allegedly classified records as well as potential election interference in Georgia and questions about his role in creating a slate of electors to overturn the 2020 results. There is also a civil case by New York’s attorney general, who is seeking to bar him and three of his children from doing business in the state and who has referred her case to federal prosecutors.

Even if the DA’s case ultimately reaches Trump himself, it may only boost his political fortunes as he weighs another run in 2024. His supporters view the probes and prosecutions of him and his inner circle as proof of a conspiracy. Political

strategist Steve Bannon, a prominent exponent of that view and an architect of

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have been taxed like income.

Weisselberg, 75, agreed this summer to plead guilty to 15 charges in exchange for a maximum jail term of five months. He is required to testify truthfully, or the deal is off and he could face years in prison. Prosecutors for District Attorney Alvin Bragg will probably ask him whether the same perks he enjoyed were extended to other senior executives, including Trump's children.

## Trump's evolving brand

"A conviction in a criminal case is serious," said Daniel Horwitz, a former prosecutor at the DA's office who is now at the law firm McLaughlin & Stern. "Is it definitive that a company convicted of a crime will be shunned by lenders and creditors? Not necessarily. Is it a good thing if the Trump Organization is convicted of cheating the government of millions of dollars in taxes over the years? No, it's not good."

As for Trump's brand, which grew out of his exploits as a hotel and casino developer, it has evolved.

"For the old brand, built on Trump's ability to make money in New York, this would not be good," said Allen Adamson, co-founder and managing partner of marketing company Metaforce. "But his brand has been completely transformed. It no longer stands for real estate. It's gone to a different audience, outside of New York. His supporters believe that he's trying to do the right thing, but his enemies keep going after him."

In any case, the trial will offer a rare view inside the company, whose holdings include marquee New York skyscrapers, Trump-branded golf courses and Mar-a-Lago, the Florida resort where federal agents this summer seized thousands of documents taken from the White House, some of which were marked classified.

And the political perception of the case shouldn't matter, McQuade said.

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being promoted to chief financial officer and has worked closely with Donald Trump for decades. When prosecutors were building the tax fraud case last year, they viewed him as one of the few people who could provide testimony about whether Trump had knowingly broken the law.

But the two sides never discussed a cooperation deal. When the DA's office charged him and the Trump Organization, Weisselberg pledged to fight the allegations in court. Then, after a final attempt to get the case against him thrown out, he agreed to the deal that limits his time behind bars in return for his truthful testimony.

The case is People v. Trump Organization, 01473-2021, New York State Supreme Court (Manhattan).

(With assistance from Patricia Hurtado.)

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