

# Can Cyrus Vance, Jr., Nail Trump?

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On February 22nd, in an office in White Plains, two lawyers handed over a hard drive to a Manhattan Assistant District Attorney, who, along with two investigators, had driven up from New York City in a heavy snowstorm. Although the exchange didn't look momentous, it set in motion the next phase of one of the most significant legal showdowns in American history. Hours earlier, the Supreme Court had ordered [former President Donald Trump](#) to comply with a subpoena for nearly a decade's worth of private financial records, including his tax returns. The subpoena had been issued by Cyrus Vance, Jr., the Manhattan District Attorney, who is leading the first, and larger, of two known probes into potential criminal misconduct by Trump. The second was opened, last month, by a county prosecutor in Georgia, who is investigating Trump's efforts to undermine that state's election results.

Vance is a famously low-key prosecutor, but he has been waging a ferocious battle. His subpoena required Trump's accounting firm, Mazars U.S.A., to turn over millions of pages of personal and corporate records, dating from 2011 to 2019, that Trump had withheld from prosecutors and the public. Before Trump was elected, in 2016, he promised to release his tax records, as every other modern President has done, and he repeated that promise after taking office. Instead, he went to extraordinary lengths to hide the documents. The subpoena will finally give legal authorities a clear look at the former President's opaque business empire, helping them to determine whether he committed any financial crimes. After [Vance's victory at the Supreme Court](#), he released a typically buttoned-up statement: "The work continues."

If the tax records contain major revelations, the public probably won't learn about them anytime soon: the information will likely be kept secret unless criminal charges are filed. The hard drive—which includes potentially revealing notes showing how Trump and his accountants arrived at their tax numbers—is believed to be locked in a high-security annex in lower Manhattan. A spokesman for the Manhattan District Attorney's office declined to confirm the drive's whereabouts, but people familiar with the office presume that it has been secured in a radio-frequency-isolation chamber in the Louis J. Lefkowitz

State Office Building, on Centre Street. The chamber is protected by a double set of metal doors—the kind used in bank vaults—and its walls are lined with what looks like glimmering copper foil, to block remote attempts to tamper with digital evidence. It's a modern equivalent of Tutankhamun's tomb.

Such extreme precautions are not surprising, given the nature of the case: no previous President has been charged with a criminal offense. If Trump, who remains the Republican Party's most popular potential Presidential candidate and who recently signalled interest in another run, is charged and convicted, [he could end up serving a prison term](#) instead of a second White House term. Vance, the scion of a prominent Democratic family—the kind of insider whom the arriviste Trump has long resented—now has the power to rewrite Trump's place in history. The journalist Jonathan Alter, a longtime friend of the D.A. and his family, said, “Vance represents everything that Trump, when he was in Queens with his nose pressed up against the glass in Manhattan, wanted to conquer and destroy.”

Vance's investigation, which appears to be focussed largely on business practices that Trump engaged in before taking office, may seem picayune in comparison with the outrageous offenses to democratic norms that Trump committed as President. But the New York University historian Ruth Ben-Ghiat, whose recent book “[Strongmen](#)” examines the characteristics of antidemocratic rulers, told me, “If you don't prosecute Trump, it sends the message that all that he did was acceptable.” She pointed out that strongmen typically “inhabit a gray zone between illegal and legal for years”; corrupt acts of political power are just an extension of their shady business practices. “Trumpism isn't just about *him*,” Ben-Ghiat went on. “It's a whole way of being in the world. It's about secrecy, domination, trickery, and fraud.” She said, of Vance's probe, “It's symbolic for the public, and very important to give the public a sense of accountability.”

The legal clash between Vance and Trump has already tested the limits of Presidential power. In 2019, Trump's lawyers argued that Presidents were immune from criminal investigation and prosecution. Trump's appellate counsel, William Consovoy, asserted that Trump couldn't be prosecuted even if he fulfilled one of his most notorious campaign boasts: “I could stand in the middle of Fifth Avenue and shoot somebody and I wouldn't lose any voters.” Vance and his team rejected this imperial claim, insisting that nobody is above the law. Trump, in his effort to shield his financial records, took the fight all the way to the Supreme Court—and then back again, after the case was remanded—but the D.A.'s office won every round.

Vance, in a wide-ranging interview with me about his tenure as Manhattan D.A., said, of appearing before the Supreme Court, “Truly, it was like Mt. Olympus.” He declined to discuss the Trump case, as legal ethics require, but he did disclose that he will not seek a fourth term, and that he plans to retire from the D.A.’s office on December 31st. Eight Democratic candidates are campaigning for the job, and, given the city’s liberal leanings, the victor of the Democratic primary, in June, is all but guaranteed to win in November.

Even before the Trump case crossed his desk, Vance had largely decided not to run for reelection. He and his wife, Peggy McDonnell, felt that he had done much of what he set out to do—among other successes, he and his federal partners had secured judgments in a dozen major bank cases, producing more than fourteen billion dollars in fines and forfeitures. This inflow covers the D.A.’s annual budget many times over, and also pays for a two-hundred-and-fifty-million-dollar fund for community-justice programs. But Vance is sixty-six, and the pressure of managing one of the highest-profile prosecutorial offices in the country has been wearying. “It turned out to be tougher than I thought it would be,” he conceded. He told me that, although his larger-than-life predecessor, Robert Morgenthau, held the office for thirty-five years—retiring at age ninety—he himself was ready to give the next generation a shot. “There’s nothing worse than a politician who doesn’t know when to leave,” he said.

He had decided to keep his intentions quiet until after the Supreme Court ruled on Trump’s tax records, partly because he feared that some of the more outspokenly anti-Trump candidates for his job might alienate the conservative Justices. His decision to leave midcourse, however, exposes the case to the political fray of an election. Some candidates have already made inflammatory statements denouncing Trump, and such rhetoric could complicate a prosecution.

The investigative phase of the Trump case will likely be complete before Vance’s term ends, leaving to him the crucial decision of whether to bring criminal charges. But any trial would almost surely rest in the hands of his successor. Daniel R. Alonso, Vance’s former top deputy, who is now a lawyer at Buckley, L.L.P., predicts that if Trump is indicted “it will be nuclear war.”

Trump has already demonstrated a willingness to engage in almost unthinkable tactics to protect himself. Among his social circle in Palm Beach, speculation abounds that Florida’s Republican governor, Ron DeSantis, an ally, might not honor an extradition request from New York if a bench warrant were issued for Trump’s arrest. Dave Aronberg, the state’s attorney for Palm Beach County, doubts that such defiance would

stand. Extradition, he points out, is a constitutional duty, and a governor's role in it is merely "ministerial." But he admitted that the process might not go smoothly: "You know what? I thought January 6th would go smoothly. Congress's role was just ministerial then, too." (DeSantis did not respond to a request for comment.)

Vance's office could well be the only operable brake on Trump's remarkable record of impunity. He has survived two impeachments, the investigation by the special counsel Robert Mueller, half a dozen bankruptcies, twenty-six accusations of sexual misconduct, and an estimated four thousand lawsuits. And his successor, [President Joe Biden](#), so far seems to prefer that the Department of Justice simply turn the page.

"Men want to be me, women want to bite my head off and devour my corpse." Cartoon by Matilda Borgström

As a result, the contest between Vance and Trump is about much more than a financial investigation. It's a stress test of the American justice system. George Conway, a lawyer and a Trump critic, who is married to the former President's adviser [Kellyanne Conway](#), said, "Trump is a man who has gotten away with everything his entire life. He's an affront to the rule of law, and to all law-abiding citizens." In office, Trump often treated the law as a political weapon, using the Justice Department as a tool for targeting enemies. Now he is pitted against a D.A. who regards the law as the politically blind foundation of democracy. As Conway put it, "For Trump, the law is a cudgel. For Vance, it's what holds us together as a civilization. And that's why people who thumb their noses at it have to be prosecuted. If they aren't, you're taking a big step toward a world where that is acceptable."

Vance's next move in the case against Trump is less clear. Although his office is credited with numerous convictions during his tenure—such as that of Pedro Hernandez, the murderer of [Etan Patz](#), a six-year-old boy, in a case that had gone unsolved since 1979—critics assert that he has frequently retreated when faced with rich and powerful criminal targets. Notably, in 2012, he dropped a case involving two of Trump's children, which centered on their management of the Trump SoHo hotel-condominium, in lower Manhattan. The tabloids have referred to Vance as Soft Cy, portraying him as a well-meaning Boy Scout who lacks the killer instinct necessary for nailing the biggest white-collar villains in New York. [Preet Bharara](#), the former U.S. Attorney for the Southern District of New York, told me, "I think he's taken a lot of undue criticism. It's hard. The track record is not perfect. Maybe he's been a little bit gun-shy. But he's upright and full of integrity."

As Vance faces an adversary whose character is in many ways the opposite of his own, some of his perceived weaknesses may become strengths. Trump has accused prosecutors investigating him of waging a political vendetta. After the Supreme Court upheld Vance's tax-records subpoena, Trump denounced the probe as "a continuation of the greatest political Witch Hunt in the history of our Country," and claimed that it was "all Democrat-inspired in a totally Democrat location, New York City and State." Given Vance's sober, methodical reputation, such attacks may fall flat. "We don't operate politically," he told me. He mentioned that, whenever he goes to his office, he walks past the hulking courthouse complex at 60 Centre Street. "There's a stone inscription over this huge building. It says, 'The true administration of justice is the firmest pillar of good government.'" The quote, he noted, is attributed to George Washington. "When you have all the power we have as prosecutors, it can't be levelled against people for political purposes. We've prosecuted Republicans and Democrats, and we've investigated and *not* prosecuted Republicans and Democrats. It's got to be based on the facts."

Vance maintains this earnest line, and discretion, even in private conversations with friends. Jonathan Alter recalls that, as far back as 2017, when he tried to bring up the subject of a Trump prosecution, Vance refused to discuss it: "He's like Joe Friday—'Just the facts.'" Alter said that Vance's sense of himself as a straight shooter reflects "this whole noblesse-oblige thing," adding, "That's where he comes from."

A third-generation public servant, Vance is a vestige of the old Wasp guard. His father, Cyrus Vance, Sr., became Jimmy Carter's Secretary of State after years of government service, including top roles in the Kennedy and Johnson Administrations. When the elder Vance was five years old, his father died; he was reared by his cousin John W. Davis, the Democratic nominee for President in 1924, who was defeated by Calvin Coolidge. Davis went on to help establish the white-shoe law firm Davis, Polk and the elite Council on Foreign Relations. Vance, Sr., followed a similar path, becoming a partner at the prestigious law firm Simpson, Thacher & Bartlett before joining the Kennedy Administration, where he became the Secretary of the Army.

Vance, Jr., has struggled, as his patrician forebears did, with the seamy demands of retail politics; like them, he is a cautious member of the establishment who is uncomfortable with glad-handing and infighting. In 1924, Davis, whom H. L. Mencken mocked as "a lawyer on leave from the ante-room of J. P. Morgan," denounced the Ku Klux Klan—a political risk at the time—but then, in the early fifties, he unsuccessfully defended "separate but equal" segregated schools before the Supreme Court in a case that became

*Brown v. Board of Education*. Cyrus Vance, Sr., rose swiftly to top government posts, but he, too, had trouble navigating politics. He evidently annoyed President Carter by eschewing television-talk-show appearances. And, in 1980, Vance, Sr., warned Carter that a proposed military plan to rescue American hostages in Iran was too risky. Carter went ahead, in a failed operation that killed eight servicemen and freed no hostages. Vance, Sr., resigned. At the time, Vance, Jr., was attending Georgetown Law. He told me, “My father was really struggling, in the sense that the President was really not taking his advice. I think he was probably humiliated. Or just hurt. But he wasn’t someone to go out and express his hurt or upset.”

Although Vance, Jr., revered his father, he wanted to escape his shadow. He told me that he initially worked for a West African shipping company but “turned out to be a shitty businessperson.” He then landed in the Manhattan D.A.’s office, which had jurisdiction over cases involving some of the world’s biggest criminal enterprises. (His pedigree surely played a role in his getting the job: Morgenthau, the D.A. at the time, regularly hired young men from famous families.) Vance soon became a member of Morgenthau’s rackets bureau, which prosecuted many of the office’s most challenging financial cases.

In 1988, Vance decided to move with his wife to Seattle. He recalls that, as he was packing his car, his father, who had expected his son to take his place in New York society, admonished him, “not in a friendly way, ‘Cy—you are raising the white flag on your career!’ ” But in Seattle Vance launched a firm that was a notable success. One of his law partners, Robert Sulkin, told me that Vance became “the go-to guy” in town for criminal defendants: “He was great on his feet—quick-witted but never nasty.” Among the people whom Vance represented was Thomas Stewart, a right-wing corporate mogul accused of myriad campaign-finance violations.

In 2004, Vance returned to New York, to work at the firm Morvillo, Abramowitz. Five years later, he ran for Manhattan D.A. Unlike his legendary predecessors Thomas Dewey, Frank Hogan, and Morgenthau—press-savvy crusaders who all sought higher political office—Vance was a liberal policy wonk more interested in talking about subjects like community-based crime-reduction strategies. He was courteous but aloof; his idea of blowing off steam was to meditate daily. Bruce Gyory, a New York political strategist, said, of Vance, “He doesn’t like politics much, and he’s not all that good at it.” Nevertheless, despite what the *Times* [called](#) a nearly fatal “aversion to self-hype”—and with the help of name recognition, Morgenthau’s backing, and generous campaign funds—he won.

The Trump family first attracted Vance's legal attention a decade ago. At the time, Donald Trump was a reality-TV star and a real-estate developer spreading the lie that [President Barack Obama](#) hadn't actually been born in the U.S. Trump had cultivated a relationship with Morgenthau, hosting him and his wife at Mar-a-Lago, his club in Palm Beach. Vance knew Trump only casually, having crossed paths with him at events around New York City. Vance's office learned that condominium owners at the Trump SoHo believed they had been cheated by Trump's children Donald, Jr., and Ivanka, who were managing the project for the family business, the [Trump Organization](#). The buyers alleged that the Trumps had lied to them by inflating the number of apartments that they had sold, thereby misleading them into thinking the condominiums were better investments than they were.

Several prosecutors in Vance's office wanted to press charges, but he was unpersuaded. During the same period, he had repeatedly been scorched in the tabloids after the collapse of a hasty attempt to press rape charges against [Dominique Strauss-Kahn](#), the prominent French statesman and former head of the International Monetary Fund, for allegedly forcing himself on a hotel housekeeper. Vance had lost faith in the accuser's credibility. But the woman's lawyer, Kenneth Thompson, blasted Vance for failing to "stand up." Justified or not, the Strauss-Kahn reversal was a public-relations fiasco. A legal peer of Vance's told me, "You can't have cases that fall apart. Does that affect someone psychologically? Maybe."

Vance's opposition to charging the Trump children in the SoHo case stirred scandal after [a 2017 investigative report](#)—produced jointly by ProPublica, WNYC, and *The New Yorker*—revealed that, a few months after meeting with Marc Kasowitz, a lawyer for the Trumps, Vance told his prosecutors that he had overruled their recommendation to go ahead with the criminal case. Several months after Vance dropped it, the report revealed, he accepted a sizable donation from Kasowitz. After the article appeared, Vance returned the donation: thirty-two thousand dollars.

Adam Kaufmann, the former chief of the Investigation Division in the D.A.'s office, whom Vance overruled on the Trump SoHo matter, dismisses the notion that Vance was bought off. Vance, he said, "wrestled with the case from the beginning." The condominium owners were not particularly sympathetic victims—their apartments were primarily used as pieds-à-terre—and real-estate practices in New York are so often sleazy that it would have been hard to persuade a jury beyond a reasonable doubt that the Trumps were unusually criminal. Kaufmann told me, "I did think there was enough

there to keep going, but I also understand his position. If I were the D.A., not a level down, I might have done the same.”

Vance defended his decision, telling me, “The job isn’t about going after big targets just because they’re wealthy people. There has to be sufficient evidence, and there have to be sufficient reasons.” He noted, “At that time, the Trump family was just the Trump family. He wasn’t President.” Vance’s team investigated the case for two years, but he never became convinced that it merited criminal charges. Among other problems, the apartment owners settled their grievances privately with the Trump Organization, then declined to cooperate with prosecutors. Vance said, “I had a hundred thousand other cases in the office that year, with victims who actually wanted us to take the case.”

Mary Trump, a psychologist and the former President’s niece, who is suing him and two of his siblings for allegedly defrauding her out of her proper inheritance, sees it differently. “Vance let two of my cousins off the hook,” she told me. “If he hadn’t, he may well have kept Donald from running. Do you really think he could have run for President when two of his children were indicted for fraud?” She hopes that Vance will be more aggressive this time, given that the Republican Party—which has twice declined to convict Trump in impeachment trials—clearly lacks the will to impede his possible comeback. A felony conviction wouldn’t disqualify Trump from a second term, but a prison sentence would certainly make it harder for him to be elected again. “It’s incredibly urgent that Vance prosecutes Donald now,” she said.

Vance has shown that he is capable of redressing his past lapses: last year, his office delivered an impressive conviction in the case of the movie mogul [Harvey Weinstein](#), despite having declined to pursue charges against him five years earlier. Weinstein was sentenced to twenty-three years in prison for sexual crimes against two women. Vance believed that they didn’t have a strong enough case, but [Ambra Battilana Gutierrez](#), a model who accused Weinstein of sexual misconduct in 2015, contends that Vance should have pursued charges then: “Vance made the mistake. It’s very clear who he listens to—the powerful and rich—not a powerless model like me.” Vance returned to the case, in 2018, only after the *Times* and *The New Yorker* exposed Weinstein’s serial sexual predation. The belated conviction, perhaps the biggest of the #MeToo era, helped bolster Vance’s reputation. He now faces an even riskier target in Trump.

Vance launched his criminal probe into the President as a stopgap measure in August of 2018, after federal prosecutors declined to pursue him for his alleged role in the payment of hush money to the porn star [Stormy Daniels](#). During the 2016 Presidential campaign, she had threatened to reveal publicly that she and Trump had had an affair. Trump’s



former lawyer [Michael Cohen](#) was sentenced to three years in federal prison partly for crimes connected to the hush money. But court documents made it clear that Trump participated in the scheme with Cohen. The documents referred to the President as “Individual-1,” who ran “an ultimately successful campaign for President of the United States.” Yet Trump remained an unindicted co-conspirator, because the Justice Department was unwilling to prosecute a sitting President. State and local prosecutors have their own authority to pursue crimes in their jurisdictions, and Vance and the New York attorney general, Letitia James, opened separate investigations of Trump, who was then a New York resident, and whose business is based in New York.

Cohen was once Trump’s most loyal associate, willing to do and say nearly anything to protect him. That has long since changed. On “[Mea Culpa](#),” a podcast that Cohen now hosts, he recently made his resentment clear. “I went to frickin’ prison for him and his dirty deeds,” he said. “It’s the Vance investigation that I believe causes Trump to lose sleep at night. Besides the horror of actually having to open up eight years of his personal income-tax statements, Vance is accumulating a vast road map of criminality for which Trump must answer.” Cohen, who has been cooperating with Vance’s office, believes that Trump’s children and [Allen Weisselberg](#), the Trump Organization’s chief financial officer, are also under legal scrutiny.

The initial focus of Vance’s inquiry was the hush-money payments. Trump has denied any involvement with Daniels or with Karen McDougal, a former *Playboy* model who made similar allegations. But Cohen has produced checks indicating that Trump reimbursed him for some of the hush-money payments—and falsely described them as legal expenses. Cohen has alleged that the payments were authorized by both Trump and Weisselberg. Meanwhile, Trump’s story about the payments has changed. He initially claimed no knowledge of them. Then, after his lawyer Rudy Giuliani described the payments as reimbursements, Trump said that they represented a “monthly retainer” for Cohen’s legal services. Neither Trump nor Weisselberg has been charged with a crime. (Mary Mulligan, a lawyer representing Weisselberg, declined to comment.) But, if Trump or anyone in his company misrepresented the illicit payoffs as legal expenses, they may have violated New York laws prohibiting the falsification of business records. Such crimes are usually misdemeanors, but they can become felonies if they were committed as part of other offenses, such as tax fraud or insurance fraud.

Vance’s probe has since expanded into a broad examination of the possibility that Trump and his company engaged in tax, banking, and insurance fraud. Investigators are questioning whether Trump profited illegally by deliberately misleading authorities

about the value of his real-estate assets. Cohen has alleged that Trump inflated property valuations in order to get favorable bank loans and insurance policies, while simultaneously lowballing the value of the same assets in order to reduce his tax burden.

As the *Times* [has revealed](#), Trump paid only seven hundred and fifty dollars in federal income taxes during his first year as President, and he paid no federal income taxes at all during ten of the preceding fifteen years. He claimed hundreds of millions of dollars in business losses, and between 2010 and 2018 he reported twenty-six million dollars in “consulting fees” as business expenses. Among these fees, \$747,622 went to Ivanka Trump for projects she was already working on as a salaried employee of the Trump Organization. The consulting fees are being scrutinized by the legal teams of both James and Vance. James is investigating possible civil charges. She obtained court orders that forced the Trump Organization to turn over documents and that compelled Trump’s son Eric, who helps run the company, to answer questions. Vance, meanwhile, is focussed on criminal offenses. The widened scope of the D.A.’s investigation was hinted at in a court filing last August, which stated that the office was now looking into “possibly extensive and protracted criminal conduct at the Trump Organization.”

Several knowledgeable sources told me that, in the past two months, the tone and the pace of Vance’s grand-jury probe have picked up dramatically. A person who has been extensively involved in the investigation said, “It’s night and day.” Another source, who complained that things had seemed to stall while Vance waited for Trump to leave the White House, and then waited for his tax records, said, of the D.A.’s office, “They mean business now.” Earlier, this source had felt that Vance’s team seemed slow to talk to some prospective witnesses. But recently, the person said, prosecutors’ questions have become “very pointed—they’re sharpshooting now, laser-beaming.” The source added, “It hit me—they’re closer.”

The change came soon after the D.A.’s office made the unusual decision to hire a new special assistant from outside its ranks—Mark Pomerantz, a prominent former federal prosecutor. Pomerantz was brought on, one well-informed source admits, partly “to scare the shit out of people.” The press has characterized Pomerantz, who formerly headed the criminal division of the U.S. Attorney’s Office for the Southern District of New York, as a specialist in prosecuting organized crime, largely because he supervised the team that, in 1999, obtained a conviction of the son of John Gotti, the don of the Gambino crime family. In fact, it was not a major case. Pomerantz’s deeper value, say those who know him, is that he has spent the past two decades at the eminent firm Paul, Weiss, artfully representing rich and powerful white-collar criminal defendants. This

experience makes him capable not just of bringing a smart case but also of anticipating holes through which a wily target might escape. “He’s a brilliant lawyer,” Roberta Kaplan, a litigator who has worked with Pomerantz, said. “He knows when to push and when not to.” Anne Milgram, a former attorney general of New Jersey, who previously worked in the Manhattan D.A.’s office, under Morgenthau, said that Pomerantz “likely has greater stature than any of the candidates for D.A. right now.” She believes his presence will insure that the Trump case is in steady hands when Vance’s successor takes office. Given Trump’s talk of a witch hunt, Milgram noted, the fact that Pomerantz comes from outside the D.A.’s office helps take the case “out of politics.”

Vance also recently hired a top forensic-accounting firm, F.T.I., that is capable of crunching vast amounts of financial data. Taken together, George Conway told me, the hirings “are signs that the D.A.’s office is approaching this investigation very seriously—they clearly think they have something, and they’re trying to hone it and move it to a jury in New York.”

Milgram agrees: “In my experience, when you drill a hole, you wouldn’t often go for eighteen months unless there’s some evidence leading to a crime.” Bharara told me, “All the signals indicate that there’s a belief on the part of that office that there’s a good chance of a charge.” But, he warned, “no one should be under the illusion that this is easy or a slam-dunk case.”

To some extent, the direction of Vance’s probe can be gleaned from his office’s subpoenas, and from the questions that prosecutors are asking potential witnesses. [Deutsche Bank](#), until recently one of Trump’s largest lenders, has been subpoenaed and debriefed by investigators. Employees at Aon, Trump’s former insurance company, have reportedly been questioned. Vance’s team is also said to be looking into whether the Trump Organization, after having a lender forgive more than a hundred million dollars in loans for a skyscraper project in Chicago, declared the windfall and paid taxes on it. In addition, [according to the Wall Street Journal](#), Vance’s team is intensifying its focus on financial dealings involving Seven Springs, Trump’s estate in Mount Kisco, New York. And, according to three people familiar with Vance’s probe, in recent weeks Vance and Pomerantz, along with investigators in the D.A.’s Major Economic Crimes Bureau, have conducted several videoconference interviews with people knowledgeable about the Trump Organization. Although Vance is described by one source as “absolutely committed” to the probe, he has apparently asked few questions during these sessions; Pomerantz has dominated, putting interviewees at ease with jokes and exploring not just dry legal details but also the social and corporate

culture of the Trump world, with an eye toward exposing how financial decisions were made. Since the probe began, Michael Cohen has participated in seven sessions, and, according to sources, he has not held back. He told prosecutors, “Nothing goes on in the Trump Organization without Donald Trump knowing it. It’s like the boss of bosses in an organized-crime family. No one has to ask if the boss signed off. They *know* he did.”

“Hold on—wait until those people are out of the way.” Cartoon by Kendra Allenby

Prosecutors may hesitate to call Cohen as a witness, given that he is a convicted felon and an admitted liar. But Paul Pelletier, a highly regarded former federal prosecutor, told me, “I’ve used much worse people than him. Angels don’t swim in the sewers. You can’t get angels to testify.” What would be crucial, he said, is corroborating Cohen’s allegations.

Persuading an untarnished insider to flip against Trump would clearly be a breakthrough. Judging from investigators’ questions and subpoenas, their sights are set on Allen Weisselberg. “I think he’s the key to the case,” Steven M. Cohen, a former federal prosecutor who is close to many top political and legal officials in New York, said. Mary Trump agreed, noting, “Allen Weisselberg knows where all the bodies are buried.” As the man who managed Trump’s money flow for decades, Weisselberg would certainly make a star witness. He originally worked as a bookkeeper for Trump’s father—a job that, Weisselberg’s former daughter-in-law told me, he got after answering a newspaper ad while driving a cab in Canarsie. By the mid-eighties, he was bookkeeping for Trump.

Weisselberg isn’t believed to be cooperating with prosecutors, but he may be vulnerable to pressure. He is seventy-three, and he has two sons who are both potentially enmeshed in the case. Jack Weisselberg, the younger son, works at one of the Trump Organization’s largest lenders, Ladder Capital. It isn’t clear if Jack handled Trump business there, but Ladder has loaned more than two hundred and seventy million dollars to Trump, in connection with four building projects. Among them is 40 Wall Street, one of the Trump properties whose finances are being closely scrutinized by investigators. Weisselberg’s other son, Barry, has been the manager of the Wollman ice-skating rink and the carrousel in Central Park—cash-only businesses that have been run for the city by the Trump Organization. Michael Cohen, who worked with Allen Weisselberg for years, believes that if prosecutors threaten him or his family with indictment—as they did with Cohen himself—he will cooperate. “He’s not going to let his boys go to prison,” Cohen told me. “And I don’t think he wants to spend his golden years in a correctional institution, either.” In 2018, federal prosecutors had to give Allen

Weisselberg grand-jury immunity in exchange for his cooperation in the Stormy Daniels matter—a sign that he refused to be debriefed voluntarily. Weisselberg’s sons, who could not be reached for comment, have not been accused of any wrongdoing and are not believed to be cooperating.

But investigators in Vance’s office have debriefed Jennifer Weisselberg, a former professional dancer and choreographer who married Barry in 2004 and had a contentious divorce from him in 2018. Investigators have asked her about a gift that Trump gave to her and her husband: free occupancy, for seven years, of an apartment overlooking Central Park. In divorce proceedings, her former husband described the apartment as a corporate property. If this gift was not declared as a form of compensation on the Weisselbergs’ tax forms, prosecutors could use the omission against the couple, as part of an effort to squeeze Allen into cooperating with them. Bloomberg News revealed the existence of the free apartment last year, after Jennifer shared documentation of it. [The article](#) noted that the apartment sold for two and a half million dollars in 2016. After the story ran, Vance’s office reached out to her. In Jennifer’s first extensive public remarks, she told me that, when someone works for the Trump Organization, “only a small part of your salary is reported.” She explained, “They pay you with apartments and other stuff, as a control tactic, so you can’t leave. They own you! You have to do whatever corrupt crap they ask.” (The Trump Organization did not respond to requests for comment.)

Jennifer described her former father-in-law as being in Trump’s thrall: “His whole worth is ‘Does Donald like me today?’ It’s his whole life, his core being. He’s obsessed. He has more feelings and adoration for Donald than for his wife.” Asked if Allen Weisselberg would flip under pressure, she said, “I don’t know. For Donald, it’s a business. But for Allen it’s a love affair.”

Jennifer told me that she first met Trump before she was married, at Allen Weisselberg’s modest house, in Wantagh, on Long Island. That day, the Weisselberg family was sitting shivah, for Allen’s mother. Trump showed up in a limousine and blurted out, “This is where my C.F.O. lives? It’s embarrassing!” Then, Jennifer recalled, Trump showed various shivah attendees photographs of naked women with him on a yacht. “After that, he starts hitting on *me*,” she said. Jennifer claimed that Allen Weisselberg, instead of being offended on her behalf, humored his boss: “He didn’t stand up for me!” Asked about this, Weisselberg’s lawyer, Mary Mulligan, said, “No comment.”

Weisselberg was known behind his back as the Weasel. His office door, on the twenty-sixth floor of Trump Tower, shared a hallway with Trump’s. Jennifer recalled, “You walk

down the hall, it's Allen-Donald, Allen-Donald—they don't do anything separately. Allen would know *everything*.”

Many legal experts believe that, without an inside witness such as Allen Weisselberg on the stand, it could be hard to persuade a jury beyond a reasonable doubt that Trump knowingly engaged in fraud. Tax cases are notoriously difficult to prosecute, because the details are dull and complicated; ignorance can be an effective defense. The hurdle is proving criminal intent. And, as Bharara pointed out, “Trump is actually very clever.” He learned from his early mentor [Roy Cohn](#), the infamous fixer and Mob lawyer, to leave no fingerprints. He writes very little down, has no computer on his desk, has never had a personal e-mail address, and relies on close aides to send text messages for him. Also, as Barbara Res, an engineer who worked for Trump, recalled, he is skilled at issuing orders obliquely. Res told me, “He would direct work in a way that you knew what he wanted you to do without him actually *telling* you.”

The targets of complex financial prosecutions often defend themselves by noting that their accountants and lawyers had approved their allegedly criminal actions. Trump has already started making this argument. In a statement denouncing the Supreme Court's upholding of Vance's subpoena, Trump protested that his tax returns “were done by among the biggest and most prestigious law and accounting firms in the U.S.”

Andrew Weissmann, a relentless former federal prosecutor who once headed the Justice Department's criminal-fraud section—and more recently worked on the Mueller investigation—says that Trump's accounting records might clinch Vance's case. “Accounting records can be fantastic,” he said. As a veteran of successful prosecutions of the Gambino and the Genovese crime families, and also top Enron executives, Weissmann told me that the first thing investigators will probably do is a wealth analysis. “You pull everything,” he explained. Prosecutors will likely create a time line and compare it with various financial representations made by the Trump Organization, looking for inconsistencies. If the accountants' work records show that they weren't informed by Trump about misrepresentations that the company made to secure financial advantages, then it will be much easier to argue that Trump bears criminal responsibility. As Weissmann put it, “Then you're golden!”

Weissmann also thinks that bringing in F.T.I., the forensic-accounting firm, is a major leap forward. Such experts “are the people you put on the stand” to explain potential crimes to the jury: “The fact that they are exterior to the office is really important. You can discount the argument that they're political. It's invaluable.”

Although Trump ultimately [outfoxed the Mueller investigation](#), Weissmann thinks that Vance is in a stronger position. For one thing, Trump can't fire Vance, so he can't be intimidated. For another, Trump can no longer pardon anyone, which means that recalcitrant witnesses will feel more strongly compelled to testify.

Weissmann believes that Trump obstructed justice in the Mueller probe, and would rather see him prosecuted for that. He said, of Vance's pursuit of Trump's possible financial crimes, "It's not ideal. But at least there's some accountability. You're not just letting bygones be bygones."

If the case proceeds, some have argued, it won't only be Trump on trial but the justice system itself. After the D.A. was granted access to his tax returns, Trump denounced what he called " 'head-hunting' prosecutors" as "fascism, not justice." In fact, according to Anne Applebaum, the author of "[Twilight of Democracy](#)," the American justice system, by holding leaders and ordinary citizens equally accountable, protects democracy from fascism. The image of a former President facing prison may seem un-American. But she noted that, in other robust democracies, "it's not uncommon for heads of state to be prosecuted." She warned that the lesson from democracies under strain elsewhere around the world is that failing to lay down the law "is dangerous—it creates long-term feelings of impunity, and incentives for Trump and those around him to misbehave again." Vance's case against Trump may be less than perfect, but the alternative, she said, "is lawlessness."

Earlier this month, the former French President Nicolas Sarkozy was found guilty of corruption and influence-peddling by a court in Paris, and sentenced to prison. A previous French President, Jacques Chirac, was convicted in 2011 of embezzlement and misusing public funds. Silvio Berlusconi, the demagogic former Prime Minister of Italy, was forced to perform community service after his 2013 conviction for tax fraud. Ben-Ghiat, the N.Y.U. professor, believes there's much to be learned from Berlusconi. Italy initially voted him out of office in 2006, well after his corruption was exposed. But his center-left successors did little to address his misconduct. Two years later, they were defeated, and Berlusconi returned to power for another three years. She warned, "If we have the chance to make a strong statement that the rule of law matters, and we fail, the message is that these strongmen can get back in power. That's the lesson for us." ♦