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# United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

GREGG RICHARD, STAFF DIRECTOR  
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March 20, 2026

Leon D. Black  
c/o Aaron Cutler  
Hogan Lovells  
555 13th St. NW  
Washington, D.C. 20004

Dear Mr. Black,

I write seeking additional information regarding your financial dealings with Jeffrey Epstein. As you know, for nearly four years my staff at the Senate Committee on Finance (“the Committee”) have been investigating the financing of Epstein’s sex trafficking operation. Specifically, this investigation reviewed an unusual arrangement under which you paid Epstein \$170 million between 2012 and 2017 for purported tax and estate planning services.<sup>1</sup> According to a settlement you signed with the government of the U.S. Virgin Islands, Epstein used the money you paid him to fund his sex trafficking operations.<sup>2</sup>

Records recently unsealed by the U.S. Department of Justice (“the DOJ”) have heightened my longstanding concern that the extraordinary sums you paid Epstein may not have been exclusively for legitimate tax planning services. These documents shed new light on the

<sup>1</sup>

*Wyden releases New Information on Financing of Jeffrey Epsteins operations by Billionaire Leon Black*, Senate Committee on Finance, Mar. 12, 2025, online at <https://www.finance.senate.gov/ranking-members-news/wyden-releases-new-information-on-financing-of-jeffrey-epsteins-operations-by-billionaire-leon-black-seeks-documents-from-trump-administration>; *Wyden Unveils Ongoing Investigation Into Private Equity Billionaire Leon Black’s Tax Planning and Financial Ties with Jeffrey Epstein*, U.S. Senate Committee on Finance, Jul. 25, 2023, online at <https://www.finance.senate.gov/chairmans-news/wyden-unveils-ongoing-investigation-into-private-equitybillionaire-leon-blacks-tax-planning-and-financial-ties-with-jeffrey-epstein>

<sup>2</sup>

Settlement Agreement and Release entered into January 20, 2023 between the Government of the United States Virgin Islands and Leon Black, available online at [https://www.finance.senate.gov/imo/media/doc/usvi\\_black\\_settlement\\_agreement\\_-\\_executedpdf.pdf](https://www.finance.senate.gov/imo/media/doc/usvi_black_settlement_agreement_-_executedpdf.pdf) (At pg. 1 “Jeffrey Epstein used the money Black paid him to partially fund his operations in the Virgin islands.”)

extreme disparities between the amounts you paid Epstein in comparison to attorneys from major international law firms involved in your estate planning. The records also contain new information regarding defective trusts that could cause assets worth billions of dollars to be included in your taxable estate under the retained-interest provisions.

Furthermore, records unsealed by the DOJ indicate that Epstein may have served as a “fixer” regarding women who were paid tens of millions of dollars in exchange for their silence. Unsealed records indicate that you may have funneled hush money payments to women using Epstein as a middleman, raising concerns of potential money laundering. Epstein also provided the location of women on your payroll to a well-connected Russian government operative and asked for “suggestions” on how to deal with them.

Your relationship and business dealings with Jeffrey Epstein should be properly investigated by the federal government. While I have long doubted that whatever tax services Epstein performed for you merited compensation of \$34 million a year, the records unsealed by the Epstein Files Transparency Act (“EFTA”) exposed that your business arrangement with Epstein and the money you paid him went well beyond any sort of traditional tax or estate planning framework. These records also uncovered that the trustees of the 2006 Black Family Trust may have engaged in financial schemes that should have been audited by the Internal Revenue Service (“IRS”). The following are a series of issues contained in EFTA documents that demand further explanation.

#### **I. Epstein’s compensation for tax and estate planning services was inexplicably high**

The records recently unsealed by the DOJ include new information concerning the extreme disparity between compensation you paid to Epstein and that paid to other professional advisors involved in your estate planning.

According to a document titled “Paul Weiss Invoice Summary,” you paid Paul Weiss, among the most prominent white-shoe law firms in the country, approximately \$2 million over the two year period between 2013 - 2014 for estate planning and family office services.<sup>3</sup> During the same period, the rates you paid Epstein were 30 times higher than the rates you paid lawyers at Paul Weiss for ostensibly similar services. Records of wire transfers you made to Epstein and compensation agreements with Epstein were described in emails and business records recently unsealed by the DOJ.

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<sup>3</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA00621341.pdf>

For example, on January 31, 2013, Epstein emailed Darren Indyke and Richard Kahn to “send Leon wire instructions for 15 million dollars.”<sup>4</sup> The following year, in a July 15, 2014 email titled “Leon wire,” Richard Kahn tells Epstein that the “wire for \$20,000,000 was received in STC,” shorthand for Epstein’s Southern Trust Company.<sup>5</sup> Again in 2015, a set of Deutsche Bank employees, emailed that “20 million hit today” in Epstein’s accounts and that they “thought this was interesting” as “the wires came from Black Family Partners, LP c/o Apollo Global Management, Leon Black.”<sup>6</sup>

**To:** Richard Kahn[richardkahn12@gmail.com]  
**From:** jeffrey E.  
**Sent:** Tue 7/15/2014 9:15:30 PM  
**Subject:** Re: Leon Wire

thx

On Tue, Jul 15, 2014 at 5:12 PM, Richard Kahn <[REDACTED]> wrote:

wire for 20,000,000 was received in STC

Richard Kahn  
HBRK Associates Inc.

5 Lexi [REDACTED]

-----Original Message-----

**From:** Jj Litchford  
**Sent:** Wednesday, October 14, 2015 11:26 AM Eastern Standard Time  
**To:** Paul Morris; Stewart Oldfield  
**Subject:** FW: incoming wires [I]

Classification: **For internal use only**

\$20MM hit today in the STC and Gratitude America accounts (\$10 each).

Thought this was interesting, the wires came from Bank of America-- Black Family Partners, LP c/o Apollo Management, Leon Black

<sup>4</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA00396545.pdf>

<sup>5</sup> <https://www.justice.gov/epstein/files/DataSet%2010/EFTA01915809.pdf>

<sup>6</sup> <https://www.justice.gov/epstein/files/DataSet%2010/EFTA01376741.pdf>

It appears that this excessive compensation was memorialized in a contract between you and Epstein in 2013.<sup>7</sup> That contract indicated that you agreed to pay Epstein \$56 million between for “proprietary services deemed appropriate by Epstein and Mr. Black in connection with the estate planning.”<sup>8</sup> That amount is inexplicable by any standard measure of compensation for tax and estate planning services, even on Wall Street.

To date, you have provided no adequate explanation as to why you paid Epstein amounts that far exceeded what you paid other professional advisors involved in your tax and estate planning. Between 2012 and 2017, you paid Epstein \$170 million.<sup>9</sup> This calls into question whether claims you’ve made that Epstein’s exorbitant compensation was for legitimate tax planning results were merely a pretext for other more nefarious tasks Epstein performed on your behalf. Newly released emails between Epstein and your assistant suggest that Epstein was engaged in unseemly tasks on your behalf that “will need to remain unknown.” This sounds suspicious.

**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Friday, November 14, 2014 11:13 PM  
**To:** Melanie Spinella  
**Subject:** thought you might like to see my march suggestions. congratulations i am very happy about brad

Leon,

As you are well aware, There is little I won't do for you, or at least=try to do as a friend, and a great deal that I have already done ( both known an= some things that wi=need to remain unknown.) Our arrangement was for me to architect sophisticated structures that would be beneficial to you</=pan>. that is what I have done and will continue d= in order to fulfill my obligations under our agreement. The discovered fact tha= you in reality need an entire

## II. Payments to Epstein were papered over using a questionable 501(c)(3) charity

Records recently unsealed by the DOJ indicate that employees of your family office may have conspired with Epstein’s accountant to funnel more than \$10 million to Epstein through a bogus 501(c)(3) tax exempt charity.<sup>10</sup> These records indicate that your advisors sought to illicitly

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<sup>7</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA00589520.pdf>

<sup>8</sup> *Id.*

<sup>9</sup> *Wyden releases New Information on Financing of Jeffrey Epsteins operations by Billionaire Leon Black*, Senate Committee on Finance, Mar. 12, 2025, online at <https://www.finance.senate.gov/ranking-members-news/wyden-releases-new-information-on-financing-of-jeffrey-epsteins-operations-by-billionaire-leon-black-seeks-documents-from-trump-administration>

<sup>10</sup> <https://www.justice.gov/epstein/files/DataSet%2011/EFTA02348528.pdf>

mask payments to Epstein as charitable contributions to the J Epstein Virgin Islands Foundation for the purpose of maximizing tax deductions on your federal tax filings.<sup>11</sup>

According to an October 9, 2015 email from Richard Kahn to Brad Wechsler, Kahn instructed Wechsler to have you pay Epstein \$4.75 million to the J Epstein Virgin Islands Foundation through an “LLC that owns automobiles” in order to “avoid public disclosure” of your name and to “maximize deductions.”<sup>12</sup> Wechsler in turn responded that “Leon told me the full 19.75mm shld go to a charitable fnd’n and we should pay asap.” Wechsler also indicated that they would “move money around to facilitate payment but leon and jeffrey have to be on same page re: payee.”<sup>13</sup>

From: Richard Kahn <[REDACTED]>  
Date: Fri, 9 Oct 2015 10:21:02 -0400  
To: Brad Wechsler <[REDACTED]>  
Subject:

Brad,

Jeffrey has informed me that yesterday he and Leon have agreed upon fees to be paid today. Yesterday afternoon Rich Joslin and I reviewed cash balances along with the most advantageous entities to pay fees to maximize deductions

1) 15,000,000 to Southern Trust Company, Inc.

This should be paid via Black Family Partners - 0135

Wiring instructions are as follows:

Bank Name: Deutsche Bank Trust Company Americas  
ABA Number: 021001033  
Account Name: Southern Trust Company, Inc.  
Account Number: [REDACTED]

2) 4,750,000 to J Epstein Virgin Islands Foundation Inc.

In an effort to avoid public disclosure of Leon name this charitable donation should be paid from your LLC that owns automobiles.

Since automotive LLC is a single member LLC it will be the equivalent of Leon making charitable donation on will be reported on his 2015 Form 1040

Since that entity does not have 4,750,000 in cash it should receive money via loan from Leon Black - 0945 or LDB 2014 LLC - 8991

Wiring instructions are as follows:

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<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

<sup>13</sup> *Id.*

On Oct 9, 2015, at 11:19 AM, Brad Wechsler <[REDACTED]>

<[REDACTED]> wrote:

Leon told me the full 19.75mm shld go to a charitable fnd'n and we shld pay asap...which he described as next week. We will move money around to facilitate payment but leon and jeffrey have to be on same page re: payee.

Sent from my Verizon Wireless BlackBerry \_\_\_\_\_

Subsequently, Kahn indicated to Wechsler that you and Epstein had agreed for \$10 million to be paid to Epstein's Southern Trust Company and another \$10 million to the J Epstein Virgin Islands Foundation.<sup>14</sup> Wechsler then provided more granular details, stating that they "were going to start moving \$\$ arnd tomorrow so I wanted to confirm that J Epstein Virgin Islands Foundation Inc. is a 501(c)(3) in good standing and we'll get a donation confirmation." Kahn then forward the email to Epstein and states "we have 501c3 letter however they are correct it does not show online in federal register."<sup>15</sup>

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<sup>14</sup> *Id.*

<sup>15</sup> *Id.*

From: Brad Wechsler <[REDACTED]>  
Date: October 12, 2015 at 5:25:33 PM EDT  
To: Richard Kahn <[REDACTED]>  
Cc: John Castrucci <[REDACTED]>  
Subject: Re:  
Reply-To: Brad Wechsler <[REDACTED]>

Hi rich-we're going to start moving \$\$ arnd tomorrow so I wanted to confirm that J Epstein Virgin Islands Foundation Inc is a 501(c)(3) in good standing and that we'll get a donation confirmation. I only ask because someone in our office friday cldnt find it on the federal register, or whatever the equivalent site is for tax exempt foundations. Thx, brad

Sent from my Verizon Wireless BlackBerry \_\_\_\_\_

From: Richard Kahn <[REDACTED]>  
Date: Fri, 9 Oct 2015 13:37:51 -0400  
To: Brad Wechsler <[REDACTED]>  
Subject: Re: [REDACTED]

yes confirming on tuesday 10,000,000 to Southern Trust and 10,000,000 to J Epstein Virgin Islands Foundation Inc.  
thank you

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor  
New York, NY 10022

The correspondence between Kahn and Wechsler reveals evidence of a potential conspiracy to mask payments to Epstein as charitable contributions so that you could improperly claim millions of dollars in deductions on your federal tax filings. Government records reviewed by my investigators confirmed that you made large payments to 501(c)(3) organizations controlled by Epstein, but it is unclear whether you indeed claimed deductions on these payments. Intentionally disguising payments for professional services as charitable contributions to claim a tax deduction would constitute tax fraud.

As you may be aware, Rick Singer, the architect of the “Varsity Blues” college admissions scandal used a 501(c)(3) organization to disguise payments as purported charitable contributions, thereby enabling his clients to deduct the payments from their federal income taxes.<sup>16</sup> As part of the scheme, Singer accepted more than \$15 million in payments from his

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<sup>16</sup>*Architect of Nationwide College Admissions Scheme Sentenced to More Than Three Years in Prison*, U.S. Department of Justice, Jan. 4, 2023, online at <https://www.justice.gov/usao-ma/pr/architect-nationwide-college-admissions-scheme-sentenced-more-three-years-prison>

clients through the foundation, which he then transferred, spent, or otherwise used for his own benefit.<sup>17</sup> He was sentenced to three years in prison for his crimes.

### **III. \$141 million in overpayments from the 2006 Black Family Trust**

Over the course of my investigation, your attorneys have maintained that Epstein provided valuable advice that helped you resolve issues with the 2006 Black Family Trust (“the remainder trust”), a remainder trust created to receive the assets you contributed to a series of Grantor Retained Annuity Trusts (“GRATs”) created in 2006.<sup>18</sup> Epstein’s advice allegedly helped you avoid over \$1 billion in future estate taxes by curing issues caused by a series of overpayments by the trustees of the remainder trust.<sup>19</sup>

As you are aware, I have asked you numerous times for an explanation as to how these overpayments by the trustees occurred, seeing as how the payments involved assets that weren’t held in the remainder trust.<sup>20</sup> I also repeatedly asked you to provide the dollar amount of the “overpayments” to better determine whether the overpayments were a reasonable mistake or part of an abusive tax scheme involving the trustees, John Hannan and Richard Ressler, your longtime business partner and brother-in-law, respectively.<sup>21</sup>

Internal estate planning documents recently unsealed by the DOJ shed light on questions that you refused to answer. These documents show that between 2006 and 2012, the trustees of the remainder trust overpaid you by \$141 million.<sup>22</sup> According to an internal review, you were only entitled to \$81.7 million during that period, but you actually received more than \$223 million.<sup>23</sup> This is a massive overpayment, not some marginal error.

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<sup>17</sup> *Id.*

<sup>18</sup> Memorandum submitted on behalf of Leon Black by Paul, Weiss, Rifkind, Wharton & Garrison LLP to Senator Ron Wyden, Chairman, Senate Finance Committee, Jan. 16, 2023

<sup>19</sup> *Id.*

<sup>20</sup> *Wyden Unveils Ongoing Investigation Into Private Equity Billionaire Leon Black’s Tax Planning and Financial Ties with Jeffrey Epstein*, U.S. Senate Committee on Finance, Jul. 25, 2023, online at <https://www.finance.senate.gov/chairmans-news/wyden-unveils-ongoing-investigation-into-private-equitybillionaire-leon-blacks-tax-planning-and-financial-ties-with-jeffrey-epstein>

<sup>21</sup> *Id.*

<sup>22</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA00585511.pdf>

<sup>23</sup> *Id.*

17. As a result of their recalculations, the Trustees now confirm that their distributions to LEON exceeded the amount that he was entitled to receive under article II(A) of the Trust Agreement.

18. The difference between the Distributed Amount and the Revised Aggregate Trust Accounting Income Amount is One Hundred Forty-One Million Seven Hundred Twenty-Six Thousand Two Hundred Twenty-Five Dollars (\$141,726,225) (the “Excess Amount”).

Furthermore, documents from your estate planning indicate that this overpayment was the “result of their inclusion of income from companies that are not relevant companies” i.e., assets that weren’t held in the remainder trust.<sup>24</sup> This explanation is extraordinary as trustees typically do not have any power over non-trusted assets. The “relevant companies,” as defined in the trust, included a very specific set of Apollo partnership in interests that you had contributed to the GRATs you created in 2006.<sup>25</sup>

This raises serious questions as to whether you may have impermissibly coordinated with the trustees of the remainder trust to receive hundreds of millions of dollars in income to which you were not entitled. More information is needed to determine whether the remainder trust is still defective and the multi-billion-dollar assets in the trust should be clawed back into your taxable estate.

#### **IV. Emails indicate you made payments to women using Epstein as a middleman**

Records recently unsealed by the DOJ appear to indicate that you were funneling hush money payments to women using Jeffrey Epstein as a middleman. According to an October 2017 email exchange between Epstein and your associate [REDACTED], [REDACTED] indicated to Epstein that “L mentioned he’s going to transfer me \$100,000 but I’ve received \$28,000.”<sup>26</sup> She also stated to Epstein that she didn’t know the “new system” and “don’t tell L that I asked you.”<sup>27</sup> The “L” here seemingly refers to you. Epstein replied “you received \$28,000 from me, was that it?” and [REDACTED] stated “yes...but I’m just checking because he said that now he does it through you...sorry to bother you, and please don’t tell L that I asked!”<sup>28</sup>

<sup>24</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA00585511.pdf>

<sup>25</sup> *Id.*

<sup>26</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA00977823.pdf>

<sup>27</sup> *Id.*

<sup>28</sup> *Id.*

On Mon, Oct 23, 2017 at 12:26 PM [REDACTED] <[REDACTED]> wrote:  
Yes, I'm just asking because L said he wants to give me 100, but if he told you 28 that's totally good, I'm just checking because he said that now he does it through you... sorry to bother you, and please don't tell L that I asked!

Sent from my iPhone

On Oct 23, 2017, at 11:30 AM, jeffrey E. <jeevacation@gmail.com> wrote:

You received 28 from me , was that it?

On Mon, Oct 23, 2017 at 11:21 AM [REDACTED] <[REDACTED]> wrote:

Hi dear Jeffrey,

How are you? A quick question (between us): back in September L mentioned that he's going to transfer me 100 but I've received 28.. I just wanted to ask if there was any misunderstanding, but if 28 is what he wanted to give me it's totally good, too!

Sorry to bother you with that, before I was only helped directly and don't know a new system...

And please don't tell L that I asked you :)

Have a great week!

Epstein then acknowledges this new payment system, saying “Yes the number is 100.”<sup>29</sup>

**From:** "jeffrey E." <jeevacation@gmail.com>

**To:** [REDACTED] <[REDACTED]>

**Subject:** Re: [REDACTED]

**Date:** Mon, 23 Oct 2017 17:15:00 +0000

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Did he give you any ? Yes the number is 100

On Mon, Oct 23, 2017 at 1:07 PM [REDACTED] <[REDACTED]> wrote:

Ok xx

According to government records reviewed by my investigators, from 2009 to 2012 you paid [REDACTED] hundreds of thousands of dollars directly from your accounts at Bank of America. Epstein's exchange with [REDACTED] indicates that at some point between 2012 and 2017 you began using Epstein as a middleman to pay [REDACTED]. This is additional evidence that your

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<sup>29</sup> *Id.*

excessive payments to Epstein for estate planning services may have actually been for unstated secondary purposes.

**V. Millions in payments made to women were described as “gifts”**

Records recently unsealed by the DOJ include a spreadsheet documenting more than \$600,000 in payments you made to [REDACTED] [REDACTED] from January to December 2013.<sup>30</sup> These payments were described as “2013 gifts.”<sup>31</sup> As you are aware, financial gifts of this size require that you file a federal gift tax return with the IRS (form 709) and where applicable, depending on how many gifts you’ve made over your lifetime, could require the payment of gift taxes.<sup>32</sup>

12:47 PM  
02/19/17  
Accrual Basis

**2013 Gifts**  
January through December 2013

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Gifts									
Deposit	01/07/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	20,000.00	20,000.00
Deposit	02/06/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	40,000.00	60,000.00
Deposit	02/20/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	16,000.00	76,000.00
Deposit	02/28/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	35,000.00	111,000.00
Deposit	03/21/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	15,000.00	126,000.00
Deposit	04/01/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	40,000.00	166,000.00
Deposit	04/25/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	20,000.00	186,000.00
Deposit	05/10/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	36,000.00	222,000.00
Deposit	06/06/13		Leon Black	Deposit			Checking (#0359)	20,000.00	242,000.00
Deposit	07/10/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	300,000.00	542,000.00
Deposit	07/12/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	200,000.00	742,000.00
Check	07/19/13		Leon Black	26009593 REF/BNF/O...			Checking (#0359)	-200,000.00	542,000.00
Deposit	09/05/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	25,000.00	567,000.00
Deposit	09/17/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	35,000.00	602,000.00
Deposit	10/01/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	20,000.00	622,000.00
Deposit	11/04/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	20,000.00	642,000.00
Deposit	12/03/13		Leon Black	A, N.A./0969 B/O: LEO...			Checking (#0359)	20,000.00	662,000.00
Total Gifts								662,000.00	662,000.00
TOTAL								662,000.00	662,000.00

In 2013, the gift tax return filing requirement was any gift to a person that was not your spouse in excess of \$14,000.<sup>33</sup> Accordingly, you likely were required to file gift tax returns regarding your payments to [REDACTED]. Furthermore, documents reviewed by my investigators indicate that you paid millions of dollars to additional women between 2009 and 2018 which would be subject to the same gift tax rules.

According to documents released by DOJ on its website but subsequently removed, you paid [REDACTED] at least \$2.5 million between 2011 and 2015.<sup>34</sup> These documents also revealed

<sup>30</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA00619800.pdf>

<sup>31</sup> *Id.*

<sup>32</sup> <https://www.irs.gov/instructions/i709>

<sup>33</sup> <https://www.irs.gov/pub/irs-prior/i709--2013.pdf>

<sup>34</sup> Epstein files reveal financial links between Leon Black and Art adviser, QOSHE, online at <https://qoshe.com/blitz/jennifer-hicks/epstein-files-reveal-financial-links-between-leon-black-and-art-adviser/188044712>

that Epstein worked with accountants to document these payments in a manner that would satisfy tax and audit requirements, but it is unclear whether you actually filed gift tax returns for these gifts.<sup>35</sup>

According to internal correspondence between your attorneys released by DOJ, at the beginning of 2012 only \$1.7 million of your unified gift and estate tax credit remained unused, and as a result, gifts above that amount could result in gift tax liability.<sup>36</sup> Accordingly, you may have been responsible for paying gift taxes regarding gifts you made to [REDACTED] and various other women.

This raises concerns regarding how you classified tens of millions of dollars in payments you made to other women. According to federal government records reviewed by my investigators, you have made at least \$8 million in payments between 2015 and 2018 to women of Eastern European origin that were potentially involved in prostitutions and possible victims of Epstein's trafficking scheme.

#### **VI. Epstein provided the Russian government with the location of women who were on your payroll for unknown reasons**

In 2015, Epstein emailed Russian government official Sergei Belyakov saying "I need a favor."<sup>37</sup> At the time, Belyakov, an FSB academy graduate, was Russia's Deputy Minister of Economic Development. His status as a graduate of the FSB academy and former Chairman of the St. Petersburg economic forum are indicators of a close relationships with Russian intelligence services.

Epstein indicated to Belyakov that there was a "Russian girl from Moscow" who was "attempting to blackmail a group of powerful businessman in New York."<sup>38</sup> Epstein went on to say that it is "bad for business" and proceeded to provide Belyakov with her location before asking, "suggestions?"<sup>39</sup>

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<sup>35</sup> *Id.*

<sup>36</sup> <https://www.justice.gov/epstein/files/DataSet%2010/EFTA02016371.pdf>

<sup>37</sup> <https://www.justice.gov/epstein/files/DataSet%209/EFTA01203506.pdf>

<sup>38</sup> *Id.*

<sup>39</sup> *Id.*

**From:** "jeffrey E." <[REDACTED]>  
**To:** Беляков Сергей <[REDACTED]>  
**Subject:**  
**Date:** Fri, 24 Jul 2015 16:02:19 +0000  
**Attachments:** Image\_result\_for\_[REDACTED]\_model\_600\_x\_400\_-\_bfa.com\_.webloc

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how are you , I need a favor , there is a russian girl from moscow. [REDACTED] , she is attempting to blackmail a group of powerful biznessman in New York, , it is bad for business for everyone involved. she arrived new york saturday of last week staying at the Four Seasons. on 57 street. . Suggestions?

A review of other correspondence indicates that this refers to Russian model Guzel Ganieva.<sup>40</sup> As you know, Ganieva signed an NDA in 2015 where you agreed to pay her \$100,000 monthly for 15 years, forgive a \$1 million loan and provide two million British pounds for her to obtain legal status in the U.K.<sup>41</sup>

Other evidence also indicates that Jeffrey Epstein maintained frequent contact with high-ranking Russian government officials. A review by my staff of documents turned over to the House Oversight committee identified that Epstein met with Russian government officials and executives of Russian state-owned banks 15 times between 2015 – 2017.<sup>42</sup> Many of these meetings took place on the same day that Epstein met with you or your attorneys.

## Jeffrey Epstein's meetings with Russian government officials

Date	Russian national	Position	Additional notes
10/25/2015	Vitaly Churkin	Russian ambassador to UN	(Met with Leon Black same day)
11/20/2015	Vitaly Churkin	Russian ambassador to UN	(Met with Leon Black day before)
12/4/2015	Vitaly Churkin	Russian ambassador to UN	
5/20/2016	Vitaly Churkin	Russian ambassador to UN	
5/26/2016	Maxim Churkin	Sberbank private banking executive	(Met with Leon Black same day)
6/7/2016	Maxim Churkin	Sberbank private banking executive	(Met with Leon Black same day)

<sup>40</sup> Epstein offered advice to billionaire facing accusation of sexual impropriety, CBS New, Dec. 16, 2025, online at <https://www.cbsnews.com/news/jeffrey-epstein-leon-black-emails/>

<sup>41</sup> Id.

<sup>42</sup> Documents produced by executors of Epstein's estate to House Committee on Oversight: 002177, 002191, 002202, 002255, 002276, 002323, 002402, 002454, 002465, 002469, 002573, 001998, 002018, 002025

7/28/2016 Vitaly Churkin Russian ambassador to UN (Met with Leon Black same day)

## Jeffrey Epstein's meetings with Russian government officials

9/6/2016	Maxim Churkin	Sberbank private banking executive	(Met with Leon Black same day)
10/6/2016	Sergey Beliaikov	Russian government official	
10/7/2016	Vitaly Churkin	Russian ambassador to UN	(Met with Brad Karp same day)
12/2/2016	Maxim Churkin	Sberbank private banking executive	
12/2/2016	Vitaly Churkin	Russian ambassador to UN	
1/10/2017	Vitaly Churkin	Russian ambassador to UN	
1/19/2017	Maxim Churkin	Sberbank private banking executive	(Met with Leon Black same day)
5/30/2017	Maxim Churkin	Sberbank private banking executive	

Epstein met regularly with Vitaly Churkin, a Putin confidant and veteran Russian diplomat who served as Russia's permanent representative to the United Nations from 2006 until his unexpected death under mysterious circumstances in 2017. Epstein also met frequently with Vitaly Churkin's son, Maxim Churkin, an executive at Sberbank, a state-owned Russian bank currently under U.S. sanctions. The pattern of these meetings raises serious concerns as to whether Epstein was working with Russian government officials to help silence victims of his trafficking scheme or protect other powerful figures in his orbit.

### VII. Epstein and Paul Weiss partnered up to surveil women on your behalf

Records recently unsealed by the DOJ indicate that you were coordinating directly with former Paul Weiss Chairman Brad Karp and other lawyers at the firm to surveil women on your behalf.

According to these documents, Epstein asked Karp for a "report on where she went after lunch" in reference to "GG," presumably Guzel Ganieva.<sup>43</sup> Karp then replies with her exact whereabouts and even indicates that she "snuck out through the garage, in a car with tinted windows, and we have the license plate numbers."<sup>44</sup>

<sup>43</sup> <https://www.justice.gov/epstein/files/DataSet%2011/EFTA02488634.pdf>

<sup>44</sup> Id.

From: jeffrey E. [mailto:jeevacation@gmail.com <mailto:jeevacation@g=ail.com> ]  
Sent: Sunday, August 23, 2015 06:05 PM  
To: Karp, Brad S  
Subject: Re:

did we get a report on where she went after lunch .? =C2 details?

On Sun, Aug 23, 2015 at 6:08 PM, Karp, Brad S <[REDACTED]> wrote:

To the Cielo apartment bldg on 83rd and York, wh=re she stayed until she traveled to JFK. She was snuck out through the garage, in a car with tinted windows, and we have license plate numbers.

Brad S. Karp | Partner  
Paul, Weiss, Rifkind, Wharton & Garrison LLP

Epstein even went as far as to tell Karp that you had emailed her to indicate to her that she was “checking on her” and that Karp and other partners at Paul Weiss could have her deported and arrested.<sup>45</sup>

From: jeffrey E. [mailto:jeevacation@gmail.com <mailto:jeevacation@gmail.com> ]  
Sent: Sunday, August 16, 2015 09:47 PM  
To: Karp, Brad S  
Subject: Re:

can you tell me for certain that if leon decides enough is enough, ( she has not responded to an email from him that says i am checking on you). that you and lorin can have her arrested.!! fed extortion, , high bail. . maybe deportation? , if she does not respond to his email and shops for attnys telling each one a horror story, he will be a target for a long time. in many of the cases that i have read, two things pop out, , some survive a MTD . bad for leon. and some if not most all claim she has filed suit beacuse i refused to be extorted. i think the extortion claim AFTER a filing is fairly weak. and would be seen to be an intimidattion tactic from a powerful man, if you think you are being extorted ( like the two Jills in miami ) , they went right to the police. . and the dynamic and energy is on the side of teh good guys.

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<sup>45</sup> <https://www.justice.gov/epstein/files/DataSet%2011/EFTA02493136.pdf>

A month later, Epstein writes to Brad Karp, “is she still being surveilled? Is she still in London? Leon wants to nail down the fact that she is a pro. Have Nardello use Russian contact.”<sup>46</sup>

From: jeffrey E. [mailto:jeevacation@gmail.com <mailto:jeevacation@gail.com> ]  
Sent: Sunday, September 20, 2015 12:20 PM  
To: Karp, Brad S  
Subject:

is she still being surveilled. is she still in london? / leon wants to nail down the fact that she is a pro.  
have nardello use russian contacts or .

On Sun, Sep 20, 2015 at 3:30 PM, Karp, Brad S <[REDACTED]> <mailto:[REDACTED]> > wrote:

Sorry for the delay. We stopped the surveillance on Friday. She was in London then, and we're not aware that she's left. We can follow up on the prostitution front, but we haven't found any evidence yet.

### **VIII. Conclusion and questions about your dealings with Epstein**

You were among Jeffrey Epstein’s primary sources of income, flooding him with cash at a time when he was already a registered sex offender. It’s been nearly four years since I first inquired as to your relationship with Epstein and still believe the explanations you provided my office for the payments to Epstein have been inadequate. Files released by the DOJ continue to undermine your assertion that Epstein provided uniquely valuable tax and estate planning advice – and the files raise significant new questions about your compliance with our nation’s tax laws. Furthermore, the files remove any lingering doubt as to whether you were connected to women in Epstein’s network, and the evidence that Epstein and powerful associates in the U.S. and abroad were surveilling and paying off women on your behalf is highly disturbing.

In order to better understand the full extent of your personal and financial dealings with Jeffrey Epstein, please provide answers to the following questions no later than April 13, 2026:

#### **Compensation of other professional advisors**

1. For each year from 2012 through 2017, please provide how much you paid Paul Weiss and McDermott Will and Emery for tax, estate planning and family office services.

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<sup>46</sup> <https://www.justice.gov/epstein/files/DataSet%2011/EFTA02486513.pdf>

2. For each year from 2013 through 2017, please provide the annual compensation of Ada Clapp during her time as the general counsel of your family office, Elysium Management.

### **Epstein's compensation**

3. Why did you agree to pay Epstein \$170 million over the course of five years? In what ways was the advice Epstein provided you significantly more valuable than other professional advisors involved in your estate planning?
4. Please provide copies of any compensation agreements you signed with Epstein. Please also describe any "unsigned agreements" between you and Epstein where Epstein was compensated for work related to trust and estate planning, tax issues, issues relating to artwork, your airplane, your yacht, and other similar matters.
5. Please provide a copy of all "written service agreements" you signed with Jeffrey Epstein or any companies affiliated with Jeffrey Epstein. Please also provide all documents related to payments made to Epstein as a result of these agreements. These documents should include any statements of work or descriptions of the services rendered by Epstein related to payments made under the agreement.
6. A report commissioned by the board of directors of Apollo Global Management claims that starting in 2014, you began to pay Epstein for his ongoing services on an ad hoc basis, without negotiating written service agreements. As part of this, Epstein was paid \$70 million in 2014 and \$30 million in 2015. Please provide all documents related to payments made to Epstein in 2014 and 2015, including any statements of work or descriptions of services rendered by Epstein related to his work on the step-up-basis transaction and estate, tax planning, tax audits and filings, or any other advice provided to you and your family office.

### **Potential abuse of tax-exempt organizations**

7. How much did you pay Jeffrey Epstein through non-profit, 501(c) foundations, including the J Epstein Virgin Islands Foundation and Gratitude America Ltd.? Did these transactions have any charitable purpose or donative intent? If yes, please explain what philanthropic or charitable purpose were behind these payments to Epstein.

8. When you agreed to pay Epstein through various 501(c)(3) organizations, did you do so with the impression that you could claim deductions on those payments to Epstein's foundations on your federal tax filings?
9. Did you ever deduct any payments to foundations established by Jeffrey Epstein on your federal tax filings? If yes, please specify the tax year(s) the deductions were claimed and the amount of each deduction.

### **\$141 million in overpayments by the 2006 Black Family Trust**

10. Under subsection (1) of article II(A) of the trust agreement for the 2006 Black Family Trust, the "trust accounting income" was defined as "any distribution received by the trust with respect to an interest in any of the relevant companies held in the trust to the extent such distribution is derived from the operating profits of any such relevant company." How did the "trust accounting income" paid to Black between 2006 and 2012 come to include \$141 million in distributions from companies not held in the 2006 Black Family Trust?
11. Please describe how John Hannan and Richard Ressler, as trustees of the remainder trust, were able to distribute more than \$141 million in income between 2006 and 2012 from companies not defined as "relevant companies" by the trust agreement for the 2006 Black Family Trust.
12. Did John Hannan and Richard Ressler in their capacity as trustees coordinate with other Apollo executives to arrange for you to be paid by Apollo entities not held in the remainder trust? If yes, please explain what legal authority they used to distribute income from Apollo companies not held in the remainder trust.
13. For the \$141 million in "excess distributions" you received from the 2006 Black Family Trust from 2006 to 2012, please provide a list of companies that were the source of these distributions, as well as the amount that you received for each company from the trustees during this period.

### **Payments to women using Epstein as a middleman**

14. According to emails recently unsealed by the DOJ, [REDACTED] [REDACTED] indicated to Epstein that “now he does it through you” in reference to \$100,000 in monthly payments. Is it accurate that you were making payments to [REDACTED] through Epstein?
15. Records reviewed by my investigators indicate that prior to 2017 you paid hundreds of thousands of dollars directly to [REDACTED]. What were these payments for? Why did you begin payments to [REDACTED] indirectly through Epstein?
16. Were there any arrangements with Epstein to pay any other women on your behalf? If yes, how much money did you pay women indirectly using Epstein as a middleman?
17. Why were you working with Epstein to arrange to pay women on your behalf?

#### **Tax treatment of gifts to potential victims of sex trafficking or prostitution**

18. According to records unsealed by the DOJ, \$650,000 in payments you made to [REDACTED] [REDACTED] in 2013 were categorized as gifts. Did you file federal gift tax returns in relation to those payments? If yes, please provide copies of any federal gift tax returns describing payments you made to [REDACTED] in 2013.
19. Public reports indicate that you paid [REDACTED] more than \$2 million between 2011 and 2015. Is this accurate? If yes, how were these payments treated for tax purposes? Were federal gift tax returns filed for these payments?
20. Government records reviewed by investigators indicate that you paid [REDACTED] [REDACTED] at least \$650,000. Were these payments treated as gifts for tax purposes? If yes, were federal gift tax returns filed in relation to these payments?
21. According to public reports, you paid Guzel Ganieva at least \$9 million. How were these payments treated for tax purposes? Were federal gift tax returns filed for these payments?

#### **Settlement with the U.S. Virgin Islands**

22. As you know, in 2023 you paid \$62.5 million as part of a settlement agreement you signed with the government of the U.S. Virgin Island in order to avoid prosecution for

any matters related to Jeffrey Epstein. This settlement also provided immunity to your attorneys and other agents. Why did you seek to secure immunity for your attorneys from criminal prosecution in the U.S. Virgin Islands regarding Jeffrey Epstein?

23. The settlement you signed with the U.S. Virgin Islands indicates that “Epstein used the money Black paid him to partially fund his operations in the U.S. Virgin Islands.” Why did you agree to an admission that the money you paid Epstein was used to fund sex trafficking in the U.S. Virgin Islands? When did you first become aware Epstein was using the money you paid him to fund sex trafficking operations?

24. When did you first become aware you were under criminal investigation by the government of the U.S. Virgin Islands for matters involving Jeffrey Epstein?

#### **Surveillance of women on your behalf**

25. Were you aware of efforts by Epstein, Brad Karp and other Paul Weiss partners to surveil women on your behalf? If yes, when did you first become aware of these efforts? Did you direct these surveillance efforts?

26. Did Epstein, Brad Karp or any employee of Paul Weiss inform you of the movements of Guzel Ganieva or any other women they were surveilling on your behalf?

27. Were you aware that Epstein and Brad Karp were working with private investigations firm Nardello & Co on your behalf to monitor the movements of women?

Thank you for your attention to this important matter. Should you have any questions please do not hesitate to contact me or Patricio Gonzalez from my staff.

Sincerely,



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Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance