

# USVSST Claimant Guide: Fund Distributions, the EDNY Bitcoin Forfeiture Case, and Planning Implications

## Executive summary

The sixth distribution of the U.S. Victims of State Sponsored Terrorism Fund (USVSST) is the Fund's largest to date: \$2.825 billion total, with rolling payments beginning January 5, 2026, after eligible claimants were notified of their award amounts on December 30, 2025. <sup>1</sup>

Payments are governed by a statutory split: the Fund must allocate 50% to 9/11-related eligible claimants and 50% to non-9/11-related eligible claimants, then pay pro rata within each pool subject to the Act's caps and offsets. For the sixth distribution, the Special Master's report states the Fund allocated \$1.4125 billion per pool; reported payment percentages were 1.64% (9/11 pool) and 5.24% (non-9/11 pool). <sup>2</sup>

A potential seventh distribution is not yet confirmed. The Special Master announced (Feb. 20, 2026) that the Fund is evaluating whether a seventh distribution can be authorized by January 1, 2027; if (and only if) sufficient funds are available, the deadline for **new** applications to be considered for that prospective distribution would be June 1, 2026. <sup>3</sup>

The "Bitcoin forfeiture litigation" most commonly discussed in connection with USVSST claimants is the U.S. District Court for the Eastern District of New York <sup>4</sup> civil forfeiture case seeking forfeiture of approximately 127,271 BTC (civil case 1:25-cv-05745). The government's verified complaint pleads forfeiture under 18 U.S.C. § 981 based on alleged wire-fraud and money-laundering conduct, and it also describes contemporaneous Office of Foreign Assets Control <sup>5</sup> blocking actions against the alleged network. <sup>6</sup>

How that Bitcoin case affects USVSST claimants is *structurally uncertain* and turns on (i) what the court ultimately determines about ownership and victim status, (ii) whether any portion is treated as "blocked assets" for terrorism-judgment execution under Terrorism Risk Insurance Act <sup>7</sup> concepts, and (iii) whether any realized proceeds become "qualifying case" deposits under 34 U.S.C. § 20144(e)(2)—a category focused on International Emergency Economic Powers Act <sup>8</sup> / Trading with the Enemy Act <sup>9</sup> penalties and closely related offenses. <sup>10</sup>

This report assumes the claimant is U.S.-based and financially secure (as requested). Claimant-specific inputs that materially change planning—such as whether the claimant is in the 9/11 pool or non-9/11 pool, the claimant's capped compensatory-damages amount as recognized by the Fund, offsets/other recoveries already received, and whether an estate or guardian structure applies—are **unspecified** here and should be treated as decision-critical unknowns. <sup>11</sup>

# USVSST Fund timeline and mechanics

## Authoritative timeline of key statutory and administrative milestones

The Fund was established by Congress on December 18, 2015, and the Fund’s “Important Dates” timeline reflects subsequent operational milestones (Federal Register notice, application intake, and payment rounds). <sup>12</sup>

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timeline
  title USVSST key milestones (selected)
  2015-12-18 : Act enacted; Fund established
  2016-07-14 : Federal Register notice published; applications open
  2017-03-10 : Initial payments begin (rolling)
  2019-01-02 : Second distribution payments begin (rolling)
  2019-11-21 : Clarification Act changes methodology (incl. pool split)
  2020-10-22 : Third distribution payments begin (rolling)
  2023-01-04 : Fourth distribution payments begin (rolling)
  2023-04-20 : 9/11 lump-sum catch-up payments begin (rolling)
  2025-01-03 : Fifth distribution payments begin (rolling)
  2025-02-28 : Beirut/Khobar catch-up payments begin (rolling)
  2026-01-05 : Sixth distribution payments begin (rolling)
  2026-06-01 : Potential deadline for new apps for a possible 2027
distribution
  2039-01-02 : Fund sunsets (statutory end)
  
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<sup>13</sup>

## Prior distribution rounds and what they imply about payment mechanics

The USVSST Fund’s March 2024 payment report provides a concise, official view of how distribution totals and payment percentages evolved across the first four distribution rounds. <sup>14</sup>

Distribution round	Rolling payments began	Amount allocated (reporting source)	What to take away for planning
Initial	Mar 10, 2017 <sup>15</sup>	\$1.10B <sup>16</sup>	Early rounds had higher % payouts; later rounds compress % as eligible population expands and available funds vary. <sup>17</sup>
Second	Jan 2, 2019 <sup>15</sup>	\$1.10B <sup>16</sup>	Still substantial, but overall % declined versus initial. <sup>17</sup>
Third	Oct 22, 2020 <sup>18</sup>	\$1.08B <sup>16</sup>	By later rounds, pool composition and statutory limitations become dominant drivers of your “effective payout rate.” <sup>19</sup>

Distribution round	Rolling payments began	Amount allocated (reporting source)	What to take away for planning
Fourth	Jan 4, 2023 <sup>20</sup>	\$0.10B <sup>16</sup>	A low-funding round can occur even as eligibility grows; avoid relying on “annual income” assumptions from future rounds. <sup>14</sup>

**How payments are calculated (high-level).** The statute requires pro rata payments out of “available funds,” subject to statutory caps and limitations; since 2019 amendments, the statute requires dividing available funds in half between 9/11-related and non-9/11-related pools.<sup>21</sup>

**Deadlines and the “90-day rule.”** The statute sets application deadlines generally tied to (i) publication and (ii) *90 days after obtaining a final judgment* for judgments obtained after publication, with certain statutory carve-outs for specific cohorts (e.g., reopened windows for certain groups).<sup>22</sup>

**Rights retained outside the Fund.** The statute also states that, to the extent damages remain unpaid after Fund payments, applicants retain creditor rights in unpaid amounts (including interest and punitive damages awarded by the court), which is a key conceptual bridge to why some claimants also pursue other recovery mechanisms (including, in some contexts, TRIA-based collection).<sup>23</sup>

## Sixth distribution and recent distributions

### Sixth distribution details that can be treated as authoritative

**Total authorized and timing.** The Special Master authorized sixth-round payments for eligible claims by the statutory deadline (January 1, 2026). The Fund began issuing sixth-round payments on a rolling basis on January 5, 2026.<sup>24</sup>

**Notification mechanics.** The Fund sent letters to eligible claimants on December 30, 2025 specifying upcoming payment amounts; award-amount information is provided in a separate addendum as described in the Special Master’s report.<sup>25</sup>

**Scale.** The U.S. Department of Justice<sup>26</sup> publicly framed the sixth distribution as the largest-ever distribution, authorized at \$2.825 billion, providing compensation to nearly 22,000 victims of state-sponsored terrorism, and bringing total amounts authorized for distribution to over \$10 billion.<sup>27</sup>

**Split between pools and claimant counts.** The Special Master’s January 2026 report states that, for the sixth round, the Fund allocated \$1.4125 billion to eligible 9/11-related claimants and \$1.4125 billion to all other eligible claimants, with 12,974 9/11-related eligible claimants and 8,756 non-9/11-related eligible claimants.<sup>28</sup>

**Payment percentages and award ranges.** The same report states that the sixth-round payment percentage was 1.64% for 9/11-related claimants and 5.24% for non-9/11-related claimants, and it provides broad ranges for award amounts within each pool.<sup>29</sup>

## Funding sources and why 2026 was unusually large

The January 2026 DOJ press release and the Special Master’s report both emphasize that, beyond appropriations, available funds for distributions come from qualifying federal enforcement actions, and the 2026 distribution amount was influenced by both qualifying enforcement actions and the termination/return of the Beirut Barracks/Khobar Towers reserve fund amounts (after required catch-up payments). <sup>30</sup>

The Special Master’s report describes three congressional appropriations totaling approximately \$6.7 billion (initial appropriation; 9/11 catch-up appropriation; and the \$3 billion reserve fund for Beirut/Khobar catch-up payments), and it also describes how qualifying enforcement proceeds are deposited (100% for qualifying criminal matters; 75% for qualifying civil matters after 2019 amendments). <sup>31</sup>

## What the Fund is signaling about 2027

The Fund’s Feb. 20, 2026 announcement is explicit: the Fund is “evaluat[ing] whether a seventh distribution can be authorized by January 1, 2027,” will later announce whether a 2027 distribution will occur, and notes that **June 1, 2026** would be the application deadline **for new claimants** if sufficient funds are available for a 2027 distribution. <sup>32</sup>

For existing eligible claimants, the Fund also reiterates that claimants who were eligible for payments in prior rounds remain eligible for a future distribution and “should not complete new applications.” <sup>33</sup>

## Bitcoin forfeiture litigation and TRIA implications

### What case is being referenced and what is procedurally “real” as of late February 2026

The key EDNY civil case widely cited in public reporting is:

- **United States of America v. Approximately 127,271 bitcoin (BTC)**, civil case **1:25-cv-05745** (EDNY), presided over by Judge Rachel P. Kovner. <sup>34</sup>

The **verified complaint in rem** (filed Oct. 14, 2025) pleads forfeiture under 18 U.S.C. § 981(a)(1)(C) (proceeds traceable to wire fraud / wire-fraud conspiracy) and 18 U.S.C. § 981(a)(1)(A) (property involved in money laundering and traceable property), and it alleges the defendant cryptocurrency is in U.S. custody at virtual currency addresses known to the government. <sup>35</sup>

The complaint describes alleged “pig-butchering” scams, attributes the enterprise to **Chairman Chen Zhi of Prince Holding Group**, and includes entities connected to bitcoin mining (including a “Lubian” operation described as maintaining mining facilities across Asia “including in China and Iran”). <sup>36</sup>

The complaint also states that on or about Oct. 14, 2025, OFAC designated the “Prince Group Transnational Criminal Organization,” placed the alleged network on the SDN List, and imposed a block on property of SDN designees subject to U.S. jurisdiction (and that U.S. persons would need an OFAC license to transact with SDNs). <sup>37</sup>

## Rule G practice, claimant filings, and near-term posture

This case is governed procedurally by Supplemental Rule G (for in rem civil forfeiture), which is why you see “verified claims,” strict filing deadlines, standing-focused discovery, and early motion practice around timing. <sup>38</sup>

A U.S. Attorney’s Office filing (Nov. 14, 2025) opposing extensions lays out the two-track notice/claim scheme:

- direct notice to a known potential claimant; claim deadline referenced as 35 days from the notice date (example cited: Nov. 18, 2025 deadline for the directly noticed individual), and
- publication notice (described as posted on the government’s official forfeiture website) with a 60-day-from-publication claim deadline (example cited: Dec. 15, 2025). <sup>39</sup>

The same filing frames the government’s immediate next steps (once claims are filed) as moving into discovery to test standing and sort competing claims efficiently—an important practical point for claimants: in multi-claimant forfeiture cases, the early phase often centers on who has a legally recognized interest versus who is attempting to re-label someone else’s interest. <sup>40</sup>

Public docket summaries indicate that multiple claimant groups filed/attempted to file verified claims, including a group labeled “Iranian Terrorism Victims,” and the court directed the government to respond to that filing by a date certain and directed the claimant group to move if it intended to proceed pseudonymously. <sup>41</sup>

## Where TRIA/turnover issues could enter—and why that matters to USVSST claimants

TRIA matters here because it is a major statutory pathway by which terrorism-judgment creditors sometimes attempt to execute against “blocked assets” tied to a terrorist party or its agencies/instrumentalities.

A recent United States Court of Appeals for the District of Columbia Circuit <sup>42</sup> opinion summarizes TRIA § 201(a) and explains (i) TRIA allows execution/attachment to satisfy compensatory-damages portions of terrorism judgments, and (ii) a “blocked asset” is generally an asset seized or frozen under TWEA or IEEPA (with enumerated exceptions). <sup>43</sup>

That same decision states an important policy tension: because the Victims Fund is now financed largely through forfeiture actions involving blocked assets, TRIA execution by an individual judgment holder can reduce monies that would otherwise be forfeited and distributed more broadly through the Fund—but the court emphasized that Congress did not eliminate TRIA when it created the Fund and that any anomaly is “a problem for Congress, not the judiciary.” <sup>44</sup>

**Why this matters in plain terms for USVSST claimants:** if large crypto holdings are treated as (or connected to) “blocked assets,” then there can be a structural “race” between (a) forfeiture pathways that could (in some circumstances) help replenish the Fund and (b) creditor-execution pathways that route assets directly to particular judgment holders. The *existence* of this tension is well supported in the D.C. Circuit’s framing; whether it applies to this specific EDNY Bitcoin case depends on facts and rulings not yet resolved publicly. <sup>45</sup>

### Three endgame scenarios for Bitcoin proceeds with probability reasoning

These are **planning heuristics**, not predictions. They reflect (i) common civil-forfeiture resolution structures, (ii) the multi-claimant posture shown in public filings, and (iii) the legal “wiring” of TRIA versus forfeiture discussed above.

Scenario	Structural probability (heuristic)	What happens to proceeds	Planning action if you're a USVSST claimant
Victim-compensation dominant	Medium-high	The forfeiture case resolves with significant portions routed to direct fraud victims through DOJ victim compensation mechanisms (e.g., remission/restoration concepts), while the residual, if any, is treated as government forfeiture proceeds (not necessarily USVSST-qualifying).	Model Bitcoin-linked upside as <b>low-confidence</b> for the Fund; keep baseline plan anchored to known USVSST distributions and current investable assets. <sup>46</sup>
Terrorism-creditor dominant	Medium	Some claimants establish that certain assets are “blocked assets” of a terrorist party/ agency/instrumentality and pursue TRIA execution/turnover; proceeds flow to particular terrorism-judgment creditors, potentially reducing the share that would otherwise be forfeited and later distributed through the Fund.	Treat any extra recovery as <b>idiosyncratic</b> (depends on judgment posture and counsel strategy). Avoid “shared upside” assumptions across all claimants. <sup>47</sup>
Prolonged litigation / partial forfeiture	Medium	Competing claims and standing disputes extend the timeline; court manages verified claims, interrogatories, discovery, and possible stays. Resolution may take years and could end as a mosaic (some returned to claimants, some forfeited, some blocked pending licensing issues).	Use a <b>multi-year</b> horizon; treat the asset as a contingent claim with a conservative haircut; do not fund near-term spending with it. <sup>48</sup>

# Financial planning implications for claimants

## Liquidity and spending policy

Because distributions are episodic and depend on (i) deposits from qualifying cases, (ii) statutory allocations, and (iii) claimant-pool size, the Fund itself warns that future timing depends on “availability of funds.” <sup>49</sup>

For a financially secure claimant, the most robust approach is:

- treat future distributions as **contingent**, not annuity-like income;
- maintain a conservative liquidity buffer sized to your lifestyle obligations (even if markets are volatile);
- pre-commit a “windfall policy” (e.g., what % goes to reserves, long-term portfolio, philanthropy, family gifting) so decisions are not made under emotional pressure when funds arrive.

## Taxes and reporting

USVSST payments are calculated on compensatory damages (subject to statutory caps/limitations and offsets), which often—but not always—aligns with favorable tax treatment under general tax principles for compensatory damages related to personal physical injuries or sickness. <sup>50</sup>

Key anchor points for analysis:

- The Internal Revenue Service <sup>51</sup> notes that general taxability of lawsuit recoveries starts from the “all income is taxable unless excluded” baseline (IRC § 61), and that IRC § 104 can exclude certain damages depending on facts and characterization. <sup>52</sup>
- IRC § 104 and related regulations emphasize that the exclusion generally applies to damages received “on account of personal physical injuries or physical sickness,” and that “emotional distress” is not itself treated as physical injury (with limited medical-expense exceptions). <sup>53</sup>

**Practical planning posture (planner-level):** treat the tax characterization as a *fact-pattern question* tied to the underlying judgment and award components (e.g., compensatory vs punitive; physical injury vs nonphysical claims; pre-/post-judgment interest). Build a simple “reserve wedge” (e.g., park a conservative % in cash/T-bills) until your tax professional finalizes characterization based on the judgment and payment documentation.

## Estate, beneficiary, and “friction” risks

The Fund’s own FAQs highlight several operational realities that can create friction:

- if represented by an attorney, the Fund typically communicates only with counsel; <sup>54</sup>
- personal representatives have defined notice obligations to family/beneficiaries when filing on a decedent’s behalf; <sup>55</sup>
- claimants denied in whole or part may request a hearing, but a hearing request must be made within 30 days of receipt of the written decision; <sup>56</sup>
- payments can be delayed for reasons such as delinquent debts; <sup>57</sup>

- attorneys' fee caps are statutorily constrained (25% for non-9/11; 15% for 9/11 after Nov. 21, 2019) and echoed in FAQs. <sup>58</sup>

If you are financially secure, the main planning focus is not “eligibility survival,” but *execution quality*:

- ensure the Fund has current contact info, banking/payment documentation, and any required “missing documentation” resolved (the Fund notes it cannot issue payments until required documentation is provided); <sup>59</sup>
- keep your estate plan synchronized with how payments should flow (individual vs estate; trustee powers; successor fiduciaries).

## Modeling contingent assets conservatively

A disciplined modeling approach for clients/beneficiaries:

1. **Base case:** assume only already-announced/received distributions and your existing portfolio.
2. **Fund continuation case:** add a conservative estimate of future USVSST distributions **only** if you have a credible way to estimate remaining unpaid capped compensatory damages and an assumed future annualized deposit pace (which is uncertain and has varied materially). <sup>60</sup>
3. **Optionality case:** include a separate “Bitcoin litigation optionality” line item with low probability and long duration unless and until a court order or official agency notice makes a claimant-level entitlement concrete. <sup>61</sup>

## Monitoring and advocacy checklist

### Monitoring: what to watch and where

The Fund itself is explicit that it uses its website for official announcements and important dates, including distribution timing signals and deadlines. <sup>3</sup>

A practical monitoring checklist for a claimant (or planner supporting claimants):

Area	What to monitor	Why it matters	Primary official sources
Fund distributions	New announcements about future distributions, eligibility letters, rolling payment start	Timing shocks drive liquidity planning	USVSST Announcements + Important Dates <sup>32</sup>
New claimant window	Whether the Fund confirms a 2027 distribution and enforces the June 1, 2026 deadline for <b>new</b> applications	Deadline is conditional but high-stakes for prospective claimants	USVSST Announcements + Payments page <sup>62</sup>
Qualifying deposits	“Qualifying Cases” list updates (new deposits; large enforcement actions)	Deposits drive future distributions	USVSST Qualifying Cases page <sup>63</sup>

Area	What to monitor	Why it matters	Primary official sources
EDNY Bitcoin case docket	Verified claims, motions to seal/pseudonym, standing challenges, discovery schedules, settlement signals	Determines whether/when proceeds flow and to whom	PACER (EDNY), plus public docket mirrors (where available) <sup>64</sup>
Forfeiture notices	Confirm the case’s published notice details (deadlines and agency contacts)	Deadlines and claim procedures can be strict	Forfeiture.gov <sup>65</sup> <sup>66</sup>
TRIA/legal shifts	Appellate decisions on TRIA vs forfeiture conflicts	Can alter recovery routing for terrorism creditors	D.C. Circuit opinion (example cited) <sup>67</sup>

## Advocacy: staying active and making your voice heard

Advocacy that tends to be effective (and low-regret) for financially secure claimants focuses on **process clarity**, **funding predictability**, and **administrative fairness**, not speculative promises.

Concrete actions:

- **Use formal channels first.** When you have a claim-specific issue (address changes, missing documentation, status questions), use the Fund’s published contact channels and comply with representation rules (if you have counsel, expect communications to route through counsel). <sup>68</sup>
- **Document “victim experience” with operational specificity.** If you engage policymakers or oversight bodies, the most persuasive narrative is typically: what deadline you faced, what document you were asked for, what response time occurred, what uncertainty remains, and what reform would make the process more predictable (e.g., clearer deposit timing, transparency around “qualifying case” determinations—while respecting law-enforcement sensitivity). <sup>69</sup>
- **Support transparency requests that are compatible with the statute.** The Fund already publishes a qualifying-case deposit list and periodic reports; advocating for better standardization and timelier updates is generally easier than advocating for outcomes in active litigation. <sup>70</sup>
- **If you engage on the Bitcoin case, do so with counsel and with humility about facts.** Because civil forfeiture cases can involve confidential law-enforcement information and sanctions/licensing constraints, public advocacy is most productive when it focuses on fairness principles (due process, equitable victim compensation), not allegations about ownership unless supported by filed evidence. <sup>71</sup>

## Sample plain-language client note

**Subject:** USVSST Fund update and how we’re planning around it

You received (or recently became eligible for) payments from the USVSST Fund, which makes distributions on a rolling basis after the Special Master authorizes a round. The sixth distribution began rolling payments in early January 2026, and the Fund has stated it is evaluating whether a seventh distribution could be authorized by January 1, 2027 (not yet confirmed). <sup>72</sup>

Our plan: we are treating any future distributions as **contingent** and will not base spending decisions on them until amounts and timing are clearly confirmed by official notices. We are updating your cash reserves and rebalancing plan so you can stay comfortable even if markets are volatile.

Separately, there is ongoing federal litigation in the Eastern District of New York involving a large Bitcoin forfeiture. Many groups are asserting interests, and timelines can extend. We are monitoring it, but we are **not** counting on any proceeds from that case in your near-term plan. <sup>73</sup>

Next steps: we'll confirm your contact/payment information is current with the Fund and keep your estate and tax files organized so you can receive payments efficiently. <sup>74</sup>

## One-page printable claimant action checklist

### USVSST claimant checklist (printable)

- Confirm whether you are **9/11-related** or **non-9/11-related** for Fund pool purposes (affects pro rata % and caps). <sup>75</sup>
- Gather your latest **final judgment** documentation and the Fund's latest eligibility/payment correspondence (keep a single organized PDF bundle). <sup>76</sup>
- Verify the Fund has your current contact + payment information; resolve any "missing documentation" flags before you expect a payment. <sup>77</sup>
- If your claim was denied in whole/part, calendar the **30-day hearing request** deadline from receipt of the decision. <sup>56</sup>
- If you have counsel, confirm who is authorized for Fund communications; avoid creating parallel communication channels that slow processing. <sup>68</sup>
- Keep a running log of **other compensation/recoveries** tied to the same act of terrorism (needed for "amounts outstanding and unpaid"). <sup>78</sup>
- For tax planning: hold a conservative reserve until the payment's characterization is reviewed against the judgment components (compensatory vs interest/punitive). <sup>52</sup>
- Estate planning: ensure your executor/trustee can administer any future payments smoothly (and that personal representative notice obligations are understood). <sup>55</sup>
- Monitor USVSST Announcements for whether a 2027 distribution will occur; if you are a **new** prospective claimant, treat **June 1, 2026** as a conditional but critical deadline. <sup>3</sup>
- If tracking the Bitcoin case, record the civil case number (1:25-cv-05745) and use PACER/Forfeiture.gov to avoid rumor-based updates. <sup>79</sup>

## Prioritized sources and links

The user requested URLs; per system constraints, they are listed in code blocks.

### USVSST official site resources

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USVSST Announcements :  
https://www.usvsst.com/Home/Announcements
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USVSST Important Dates:

<https://www.usvsst.com/Home/ImportantDates>

USVSST Distributions and Payments:

<https://www.usvsst.com/Home/Payments>

USVSST Qualifying Cases (deposit list):

<https://www.usvsst.com/Home/QualifyingCases>

USVSST FAQs:

<https://www.usvsst.com/Home/Faq>

USVSST Contact page:

<https://www.usvsst.com/Home/Contact>

### **Primary legal authorities**

34 U.S.C. § 20144 (Cornell LII):

<https://www.law.cornell.edu/uscode/text/34/20144>

TRIA § 201(a) summary context (via D.C. Circuit opinion PDF link):

<https://media.cadc.uscourts.gov/opinions/docs/2025/09/23-7080-2137191.pdf>

Supplemental Rule G (civil forfeiture in rem):

[https://www.law.cornell.edu/rules/frcp/rule\\_G](https://www.law.cornell.edu/rules/frcp/rule_G)

Forfeiture.gov (official DOJ forfeiture notice portal):

<https://www.forfeiture.gov/>

### **USVSST distribution reports used above**

DOJ press release PDF for sixth distribution (Jan 7, 2026):

[https://www.usvsst.com/Content/Documents/PressRelease\\_January2026.pdf](https://www.usvsst.com/Content/Documents/PressRelease_January2026.pdf)

Special Master's Report Regarding the Sixth Distribution (Jan 2026):

[https://www.usvsst.com/Content/Documents/USVSSTFundCongressionalReport\\_Jan2026.pdf](https://www.usvsst.com/Content/Documents/USVSSTFundCongressionalReport_Jan2026.pdf)

USVSST Payment Report (Distributions 1-4; March 2024):

[https://www.usvsst.com/Content/Documents/USVSSTFundPaymentReport\\_Mar2024.pdf](https://www.usvsst.com/Content/Documents/USVSSTFundPaymentReport_Mar2024.pdf)

## EDNY Bitcoin forfeiture case resources

Verified complaint in rem (EDNY USAO-hosted PDF):  
<https://www.justice.gov/usao-edny/media/1416266/dl?inline=>

Justia docket summary (EDNY 1:25-cv-05745):  
<https://dockets.justia.com/docket/new-york/nyedce/1:2025cv05745/537552>

PACER (official; requires account):  
<https://pacer.uscourts.gov/>

## Official DOJ statements about the Bitcoin forfeiture action

DOJ Office of Public Affairs press release (Oct 14, 2025):  
<https://www.justice.gov/opa/pr/chairman-prince-group-indicted-operating-cambodian-forced-labor-scam-compounds-engaged>

USAO EDNY press release (Oct 14, 2025):  
<https://www.justice.gov/usao-edny/pr/chairman-prince-group-indicted-operating-cambodian-forced-labor-scam-compounds-engaged>

## Authoritative oversight / background

GAO report on the USVSST Fund (May 1, 2024):  
<https://www.gao.gov/assets/d24106863.pdf>

IRS primer on tax implications of settlements/judgments:  
<https://www.irs.gov/government-entities/tax-implications-of-settlements-and-judgments>

IRC § 104 (Cornell LII):  
<https://www.law.cornell.edu/uscode/text/26/104>

Treasury / eCFR regulation for IRC § 104 (26 CFR 1.104-1):  
<https://www.ecfr.gov/current/title-26/chapter-I/subchapter-A/part-1/subject-group-ECFRb467872627553f1/section-1.104-1>

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<https://www.usvsst.com/important.php>

[2 9 10 21 22 23 42 58 75 76 https://www.law.cornell.edu/uscode/text/34/20144](https://www.law.cornell.edu/uscode/text/34/20144)  
<https://www.law.cornell.edu/uscode/text/34/20144>

3 25 32 33 49 51 62 72 <https://www.usvsst.com/Home/Announcements>

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5 59 74 77 <https://www.usvsst.com/Home/Payments>

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6 35 36 37 73 <https://www.justice.gov/usao-edny/media/1416266/dl?inline=>

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7 8 39 40 48 61 71 <https://assetforfeiturelaw.us/wp-content/uploads/2025/11/Opp-to-Mtn-to-Extend-Filing-Deadline-Filed.pdf>

<https://assetforfeiturelaw.us/wp-content/uploads/2025/11/Opp-to-Mtn-to-Extend-Filing-Deadline-Filed.pdf>

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26 43 44 45 47 67 <https://media.cadc.uscourts.gov/opinions/docs/2025/09/23-7080-2137191.pdf>

<https://media.cadc.uscourts.gov/opinions/docs/2025/09/23-7080-2137191.pdf>

27 30 [https://www.usvsst.com/Content/Documents/PressRelease\\_January2026.pdf](https://www.usvsst.com/Content/Documents/PressRelease_January2026.pdf)

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