

# Attachment 1

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IN THE MATTER OF: )  
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**Whistle Blower Disclosure Pursuant** )  
**To 26 U.S.C. § 6103(f)(5)** )  
**Supplemental Document Production** )  
**September 20, 2023** )  
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**STATEMENT OF GARY SHAPLEY**

I, Gary Shapley, hereby provide the following statement:

1. I provide this statement to supplement the testimony I provided to both the majority and minority staff of the U.S. House of Representatives Committee on Ways & Means on May 26, 2023, as well as my testimony provided to the full committee of the House Committee on Oversight and Accountability on July 19, 2023.
2. Since January 2020, I have been a Supervisory Special Agent for IRS-Criminal Investigation, U.S. Department of the Treasury (“IRS-CI”). In that role, I supervised line agents in carrying out the investigation of Hunter Biden for IRS-CI as that investigation related to potential criminal violations of Title 26 of the United States Code.
3. As requested by these U.S. House Committees, I would like to make protected disclosures under 26 U.S.C. § 6103(f)(5) of further information and documents. I provide this information knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. On or around June 12, 2023, I submitted a supplemental affidavit to the House Committee on Ways & Means. The topic was former Attorney General William P. Barr’s public statements about an FD-1023 and the failure of the Delaware U.S.

Attorney's Office ("USAO") to share the information contained in the FD-1023 with the case agents on the Hunter Biden investigation. I am providing additional facts to help place this issue in context. The prosecution team discussed the Hunter Biden-related work of the Pittsburgh USAO on several occasions, as it was a line item on the recurring prosecution team call agenda for a long period of time. (For example, Attachment 2.) Assistant U.S. Attorney (AUSA) Lesley Wolf told us the Pittsburgh USAO and U.S. Attorney Scott Brady requested to brief the Delaware USAO's Hunter Biden investigative team on multiple occasions, but they were turned down by AUSA Wolf and the Delaware USAO. AUSA Wolf's comments made clear she did not want to cooperate with the Pittsburgh USAO and that she had already concluded no information from that office could be credible, stating her belief that it all came from Rudy Giuliani. On the October 22, 2020 prosecution team call, AUSA Wolf informed us that because the Delaware USAO had been ordered by the Principal Deputy Attorney General at Justice Department headquarters to receive the briefing from the Pittsburgh USAO, it would be happening the next day, October 23, 2020. See Attachment 6. As I indicated in my previous affidavit, we were never informed what information the Pittsburgh USAO provided in the October 23, 2020 briefing. We were also not informed whether AUSA Wolf briefed U.S. Attorney Weiss on the information received.

5. In October 2020, I attempted to provide an update to the Chief of IRS-CI through (Special Agent in Charge) SAC Kelly Jackson. SAC Kelly Jackson told me that the Chief did not need to know any details. I then attempted to update SAC Jackson. She interrupted and stated, "I do not want to know anything I don't need to know..." I interpreted this as an indication that SAC Jackson believed that the less information she

knew about problems with a high-profile matter like this one, the less there was a chance that such problems could negatively affect her career. SAC Jackson told me that I was to communicate with U.S. Attorney David Weiss and prosecutors on the case. I believed this to be an instruction that was inconsistent with typical protocol that required the SAC to have regular communications with the U.S. Attorney. IRS-CI SA James Havrilla witnessed this telephone call.

6. On December 14, 2020, IRS SAC Jackson indicated via email her “frustration” about “the USAO not allowing us to go forth with the [search warrant]” on the storage unit. Attachment 11. I am unaware of any follow-up from the Director of Field Operations (DFO) or Deputy Chief (DC) as a result of any conversation SAC Jackson had with them on this topic.
7. Based on a review of calendar records, the week of March 28, 2022 is when Department of Justice (DOJ) Tax attorney Mark Daly called to say the career First Assistant U.S. Attorney in the Washington, D.C. USAO was optimistic about the Hunter Biden case and would assign an AUSA to help prosecute it. I believe the call from Mr. Daly saying U.S. Attorney for the District of Columbia Matthew Graves had declined the case was on approximately March 31 or April 1, 2022. I now understand this was right around the time White House Communications Director Kate Bedingfield stated in a press briefing that President Biden still believed his son had done nothing unethical or wrong. While I do not recall whether I was aware of this statement at that time, it was clear to me at the time that U.S. Attorney Graves—a political appointee of President Biden—had a clear conflict of interest. I believe he should have recused himself from any decisions on whether to charge the President’s son.

8. During the June 15, 2022 meeting with prosecutors at DOJ headquarters, FBI SAC Sobocinski interjected on several occasions by commenting on how the evidence was clearly enough to charge tax violations. During multiple breaks during that same meeting, SAC Sobocinski commented to SA Ziegler and I about how the criminal violations should be charged as soon as possible, that the delays were unacceptable, and that if these were FBI-related charges the evidence would have been ample to charge immediately.
9. On August 24, 2022, Acting FBI SSA Garret Kerley called me and stated that AUSA Wolf had provided him with inaccurate information concerning a case update. As a result, two reporting functions within the FBI reported up to senior leadership updates that were materially different. The next day, on August 25, 2022, he sent an email to AUSA Wolf and others raising a concern that he was not receiving accurate information from prosecutors. Attachment 21. To mitigate inaccurate updates from occurring in the future, SSA Kerley recommended a weekly email where everything that was to occur that week was communicated to the team. Less than an hour later, AUSA Wolf responded: “Please stand down on this until we have had a chance to connect next week.” On a recurring and ongoing basis USA Weiss, AUSA Wolf and the prosecutors routinely took actions that they did not communicate to the investigators, concealing material actions.
10. On September 18, 2022, I saw that President Biden said on 60 Minutes that Hunter Biden’s troubles had not caused any conflicts for the United States government. The next day, on September 19, 2022, I read news reports that 33 Republican U.S. Senators had written Attorney General Merrick Garland a letter asking that U.S. Attorney Weiss be extended special counsel protections, writing: “Given that the investigation involves the

President's son, we believe it is important to provide U.S. Attorney Weiss with special counsel authorities and protections to allow him to investigate an appropriate scope of potentially criminal conduct, avoid the appearance of impropriety, and provide additional assurances to the American people that the Hunter Biden investigation is free from political influence.”

11. On September 20, 2022, I emailed U.S. Attorney Weiss to ask if he had time for a quick phone call for him to share “updates from your perspective, current charging strategy and timelines.” Attachment 28. He responded the next day, September 21, 2022, that he would set up a meeting or call in the near term to provide updates to the IRS and FBI. Attachment 29. Delaware USAO Criminal Chief Shawn Weede reached out that afternoon of September 21, 2022 to initiate scheduling of that meeting. Attachment 25.
12. Meanwhile, on our regular prosecution team call on September 22, 2022, AUSA Lesley Wolf confirmed President Biden's new appointee as U.S. Attorney for the Central District of California, Martin Estrada, would be reviewing the recommendation on the President's son. Attachment 22. In light of the concerns expressed by United States Senators I found this troubling, as it was clear Estrada should have recused himself on decisions involving the President's son. This was the same prosecution team call I referenced in my transcribed interview in which AUSA Wolf revealed prosecutors had decided not to charge the case until after the midterm election so as not to shoot themselves in the foot—even though they were not being directed by Justice Department headquarters to pause overt activity. Immediately after this call, I instant messaged DFO Michael Batdorf that there were “[c]ontinued inappropriate decisions affecting timing.” Attachment 23. I followed this with an email to my Assistant Special Agent in Charge

(SAC) Lola Watson, SAC Darrell Waldon, and DFO Batdorf stating of AUSA Wolf's comment: "In itself, the statement is inappropriate[,] let alone the actual action of delaying as a result of the election. There are other items that should be discussed that are equally inappropriate." Attachment 24. One of those items I wanted to brief my leadership on was that not only was the case being assigned to another appointee of President Biden, U.S. Attorney Martin Estrada, who was not recusing himself, but prosecutors were telling us Estrada's consideration of the case would significantly delay it.

13. On September 29, 2022, a meeting with U.S. Attorney Weiss was scheduled for October 7. Attachment 25. It had been communicated to me by FBI SAC Tom Sobocinski and FBI ASAC Ryeshia Holley on several occasions that they had major concerns about the delays, decision making and lack of resolution in this case. Thus, I met with FBI ASAC Ryeshia Holley in her office leading up to this meeting to discuss the issues we wanted to raise in the October 7 meeting. Our correspondence by email reflects this understanding. Attachment 25.

Dated: 09/20/2023



Gary Shapley