

Attachment 10



IRS Criminal Investigation

MONTHLY SIGNIFICANT CASE REPORT
Level of Report: Chief

Washington DC Field Office
Month/Year of Report: December 2020

Subject Name: Robert Hunter Biden
Initiation Date: 12/10/2018
Violations: 26:7201

Case Number: [REDACTED]
[REDACTED] Yes
Periods Involved: 2014-2018

Context: *(Brief Summary of Allegations)*

The investigation concerning Robert H. Biden (herein after "DOE") started as a result of an investigation involving a United Kingdom (U.K.) online amateur internet pornography company currently under investigation by IRS-CI for failing to report and withhold tax on payments made to U.S. contractors. Research on the company yielded bank reports indicating that Biden made payments to an alleged escort, who also had received payments from the U.K. amateur pornography company. A review of Biden's tax filings was performed which indicated that Biden had failed to file his 2016, 2017 and 2018 U.S. Individual Income Tax Returns (herein after Form 1040), and a 2017 U.S. Corporate Income Tax Return (herein after Form 1120) with whom he appears to be the responsible party. Further, consulting / board of director payments were observed made to an intermediary for the financial benefit of Biden in 2014, which do not appear to be reported on his 2014 Form 1040.

Actions: *(Significant activities and recent steps taken)*

On December 8, 2020, the team conducted approximately 11 interviews in Washington DC, Delaware, Arkansas and California as well as served an additional 15 [REDACTED] to individuals / entities associated with the investigation. Only one individual agreed to be interviewed on the above date. The team is currently working with counsel for most of the individuals who were approached on the above date. The plan is to work with their counsel to obtain their statements and/or call them in front of the [REDACTED] to testify. We are continuing to receive and review production provided through the [REDACTED] Leading into the day of action the team was aware of a storage unit that held personal and business financial and tax records. The one person interviewed on the day of action confirmed this storage unit and provided more than enough probable cause to obtain a search warrant to seize the records related to this investigation from the storage unit. Without including the IRS, the Delaware USAO unilaterally decided not to conduct a search warrant on this location instead deciding to inform defense counsel for Sportsman about the storage unit and requesting they hand over the documents in good faith and as a result of the [REDACTED] already served. The results of the Dropbox warrant were received and are in the process of being reviewed by the team. The anticipation would be to review these records at some point in January.

Results & Challenges: *(empirical results - for example, SCIs initiated, indictments, seizures, and significant challenges/obstacles)*

At this point in time, evidence obtained to date supports a prosecution recommendation for BIDEN that he willfully evaded the assessment and payment of Federal income taxes due and owing. This investigation has been hampered and artificially slowed by various claims of potential election meddling. Even after the election, our day of action to go overt was delayed more than two weeks. The FBI is a participating agency that is forcing decisions upon IRS-CI even though the only viable charges are currently tax charges. The assigned AUSA does not allow dissenting opinion without verbal admonishment. The USAO and FBI received congressional inquiries concerning this investigation and have repeatedly ignored their requests, openly mocking the members of congress who made the requests. It appears that someone at DOJ leaked information to the media after our day of action.

Next Steps: *(address known challenges, upcoming strategy and potential completion date)*

We are continuing to work on our plan for additional witness interviews, to include interviews in California, New York City and St Louis which are planned for the month of January. Throughout January, we will continue to receive and review records, and will plan for and conduct scheduled interviews after reviewing the provided records. We are still waiting for Sportsman's 2016 tax return to be processed by our IRS processing centers (All other relevant tax returns have been received).