

September 27, 2023



**Report on Materials Presented to the Committee on
Ways and Means under 26 U.S.C. § 6103**

United States House of Representatives
Committee on Ways and Means
Chairman Jason Smith
September 27, 2023

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I. Background

A. Committee on Ways and Means Jurisdiction and Statutory Authority

The Committee on Ways and Means (“the Committee”) has sole jurisdiction in the United States to originate federal tax legislation and has oversight authority over tax administration by the Internal Revenue Service (IRS) and the Department of the Treasury.¹ The Committee’s jurisdiction also includes trade and tariff legislation, national Social Security programs, Medicare, and social services programs, as well as oversight over the agencies that administer those programs.²

Under 26 U.S.C. § 6103 (“Section 6103”), there is a “general rule that [tax] returns and return information are confidential.”³ Therefore, “[r]eturns and return information cannot be disclosed unless a specific exception for such disclosure is provided for in the Code.”⁴ There are “a number of specific exceptions to the general rule of confidentiality” in Section 6103, including “authorizations to furnish information to Congress, the Department of Justice, and certain designees of the taxpayer pursuant to taxpayer consent.”⁵

Section 6103 also authorizes the Chairmen of the House Committee on Ways and Means, the Senate Committee on Finance, and the Joint Committee on Taxation to receive returns and return information; and the Chairmen of those Committees, along with the Chief of Staff of the Joint Committee on Taxation, may “designate examiners and agents to inspect returns and return information.”⁶ Section 6103 also contains a whistleblower provision:

Any person who otherwise has or had access to any return or return information under this section may disclose such return or return information to a committee referred to in paragraph (1) or any individual authorized to receive or inspect information under paragraph (4)(A) if such person believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse.⁷

Moreover, any return or return information obtained by or on behalf of the aforementioned Committees “may be submitted by the committee to either the Senate or the House of Representatives, or to both. Such submission does not require the Senate or House of Representatives to be sitting in closed executive session.”⁸

¹ Article I, Section 7, U.S. Constitution; H. Comm. on Ways and Means, About, <https://waysandmeans.house.gov/about/>.

² H. Comm. on Ways and Means, Committee Jurisdiction, <https://waysandmeans.house.gov/committee-jurisdiction/>.

³ Joint Committee on Taxation, Background Regarding the Confidentiality and Disclosure of Federal Tax Returns (JCX-3-19) (Feb. 4, 2019), <https://www.jct.gov/getattachment/4c176272-a1d4-468e-ba68-1c1c51a11d61/x-3-19-5159.pdf>.

⁴ *Id.*

⁵ *Id.*

⁶ *Id.*; 26 U.S.C. § 6103(f)(4)(A).

⁷ 26 U.S.C. § 6103(f)(5).

⁸ 26 U.S.C. § 6103(f)(4)(A); Joint Committee on Taxation, Background Regarding the Confidentiality and Disclosure of Federal Tax Returns (JCX-3-19) (Feb. 4, 2019), <https://www.jct.gov/getattachment/4c176272-a1d4-468e-ba68-1c1c51a11d61/x-3-19-5159.pdf>.

B. History of the Committee on Ways and Means Releasing 6103 Materials

Section 6103 also allows for a process by which the Committee can receive information, consider it, and submit it to the House of Representatives. That process has been used several times in the Committee’s history, including three instances in the past five years.

In 2019, the Committee considered and voted to submit historical materials from the Joint Committee on Taxation that contained tax information related to President Nixon.⁹ On December 20, 2022, the Committee voted to release former President Donald Trump’s full tax returns for multiple tax years, along with a package of other documents that included IRS audit files related to those tax returns.¹⁰ On June 22, 2023, the Committee voted to release the transcribed interview transcripts of two IRS whistleblowers—Joseph Ziegler and Gary Shapley.¹¹

II. The Materials Under Consideration in the September 27, 2023, Committee on Ways and Means Executive Session

A. Background of the Committee’s Investigation

Chairman Jason Smith, Ranking Member Richard Neal, and the Chairs and Ranking Members of other House and Senate Committees received a letter on April 19, 2023, from counsel for an IRS Criminal Supervisory Special Agent (Whistleblower 1). The agent later identified himself as Gary Shapley.¹² That letter outlined, in very general terms, the nature of information the individual wished to share with the Committee. The letter indicated that Whistleblower 1 wanted to share information that would:

- 1) Contradict sworn testimony provided to Congress by a senior political official;
- 2) Identify unmitigated conflicts of interest; and,
- 3) Provide examples of preferential treatment based on political considerations.

Counsel for Whistleblower 1 offered to provide a proffer to the Committee to outline the nature of the testimony his client could provide.

⁹ H. Comm. on Ways and Means, *Ways and Means Committee Votes to Release Historical Documents Related to The Use of Section 6103 of the Internal Revenue Code* (July 25, 2019), <https://democrats-waysandmeans.house.gov/media-center/press-releases/ways-and-means-committee-votes-release-historical-documents-related>.

¹⁰ H. Comm. on Ways and Means, *Consideration of Documents Under 6103* (Dec. 20, 2022), <https://democrats-waysandmeans.house.gov/legislation/markups/consideration-documents-under-6103>.

¹¹ H. Comm. on Ways and Means, *Smith: Testimony of IRS Employees Reveals Biden IRS, DOJ Interfered in Tax Investigation of Hunter Biden, Revealing Preferential Treatment for Wealthy and Politically Connected* (June 22, 2023), <https://gop-waysandmeans.house.gov/smith-testimony-of-irs-employees-reveals-biden-irs-doj-interfered-in-tax-investigation-of-hunter-biden-revealing-preferential-treatment-for-wealthy-and-politically-connected/>.

¹² *Statement from Chairman Smith on IRS Whistleblower Outreach*, H. Comm. on Ways and Means (Apr. 19, 2023), <https://waysandmeans.house.gov/statement-from-chairman-smith-on-irs-whistleblower-outreach/>.

On May 5, 2023, Committee staff received that attorney proffer, which disclosed that the subject of the investigation was R. Hunter Biden. Majority and minority staff were designated by Chairman Smith under Section 6103 to receive the information; both majority and minority staff were present at the attorney proffer and were afforded equal opportunity to ask questions. After receiving the proffer, a voluntary interview of Whistleblower 1 was scheduled for later in May.

On May 15, 2023, the Committee received a letter from Whistleblower 1's legal counsel notifying the Committee that he and his entire IRS investigative team had been removed from the ongoing and sensitive investigation about which Whistleblower 1 sought to make a disclosure to Congress.¹³ The letter noted that Whistleblower 1 was informed that the removal occurred at the request of the Department of Justice (DOJ).¹⁴ Following that removal, the Committee learned that another IRS employee had retained counsel and had interest in providing additional relevant information to the Committee.

On May 22, 2023, the Committee received a letter from Whistleblower 1's legal counsel alleging that the IRS had taken further actions against Whistleblower 1.¹⁵

On May 24, 2023, the Committee received a letter from an IRS Criminal Investigator's legal counsel noting that Whistleblower 2, who later identified himself as Special Agent Joseph Ziegler, shared the concerns about the management of the high-profile case raised by Whistleblower 1.¹⁶ The letter also notes that despite Whistleblower 2's good faith efforts to engage in a dialogue with supervisors at the IRS about this case and the management of the case, to date, this has resulted in no constructive engagement.¹⁷ Rather, IRS management responded in a manner that raised significant alarm for Whistleblower 2 of possible retaliation.

On May 26, 2023, and June 1, 2023, Committee staff conducted voluntary transcribed interviews of Mr. Shapley and Mr. Ziegler. Each interview lasted for approximately seven hours. Majority and minority staff had equal opportunity to ask questions of the whistleblowers and were able to ask questions until none remained.

On June 22, 2023, the Committee held an executive session to consider materials protected by Section 6103, including the transcripts of the transcribed interviews of the two whistleblowers and two supplemental documents submitted by the whistleblowers.¹⁸ The minority also requested that the Committee include and consider a June 7, 2023, letter from IRS Commissioner Daniel Werfel to Chairman Smith.¹⁹ The Committee voted to submit those

¹³ Letter from Mark D. Lytle and Tristan Leavitt, to The Hon. Jason Smith, Chairman, H. Comm. on Ways and Means, The Hon. Jim Jordan, Chairman, H. Comm. on the Judiciary, et al. (May 15, 2023).

¹⁴ *Id.*

¹⁵ Letter from Tristan Leavitt and Mark D. Lytle to The Hon. Jason Smith, Chairman, H. Comm on Ways and Means, et al., (May 22, 2023).

¹⁶ Letter from Dean Zerbe to The Hon. Jason Smith, Chairman, and The Hon. Richard Neal, Ranking Member, H. Comm on Ways and Means, et al., (May 22, 2023).

¹⁷ *Id.*

¹⁸ H. Comm. on Ways and Means, *Smith: Testimony of IRS Employees Reveals Biden IRS, DOJ Interfered in Tax Investigation of Hunter Biden, Revealing Preferential Treatment for Wealthy and Politically Connected* (June 22, 2023), <https://gop-waysandmeans.house.gov/smith-testimony-of-irs-employees-reveals-biden-irs-doj-interfered-in-tax-investigation-of-hunter-biden-revealing-preferential-treatment-for-wealthy-and-politically-connected/>.

¹⁹ *Id.*

materials to the U.S. House of Representatives and thereby make public all five documents. The Committee also voted to make a transcript of the closed executive session public.

On June 29, 2023, the Chairmen of the Committee on Ways and Means, the Committee on the Judiciary, and the Committee on Oversight and Accountability sent letters requesting interviews with 13 federal government employees—including two IRS officials²⁰—likely to have information relevant to Mr. Shapley’s and Mr. Ziegler’s allegations.

The DOJ and IRS did not initially make any of those individuals available for interviews on a voluntary basis. Chairman Smith therefore issued deposition subpoenas to the two IRS employees.²¹ After the subpoenas were issued, the IRS agreed to make the employees available for voluntary transcribed interviews on a limited set of topics. Specifically, in advance of their interviews with the Committee, these witnesses were directed by the IRS not to answer certain questions relevant to the Committee’s investigation. During the interviews, IRS lawyers intervened on numerous occasions to instruct the witnesses not to answer certain question.²²

The Committee has also requested documents and information from the DOJ, but very few responsive documents have been provided. The Committee has also sought information from the Treasury Inspector General for Tax Administration, the DOJ Inspector General, and the Office of Special Counsel, which is an independent agency that protects federal employees from prohibited personnel practices.

On July 19, 2023, Mr. Shapley and Mr. Ziegler testified before the Oversight and Accountability Committee, where they stated that they could not answer certain questions in an open setting but would provide the Committee with additional information under Section 6103. As described below, the whistleblowers submitted additional documents to the Committee to support their statements made under oath. The details of those submissions are outlined below in Section II.B of this report.

B. 6103 Documents Produced to the Committee

Subsequent to the Oversight and Accountability Committee hearing on July 19, 2023, the two whistleblowers began providing additional Section 6103 materials to the Committee. Every production of documents provided by the whistleblowers to Committee majority staff designated under Section 6103 was also provided to Committee minority staff designated under 6103. The

²⁰ Letter from Chairmen Jim Jordan, Jason Smith, and James Comer, to Daniel Werfel, Commissioner, Internal Revenue Service (June 29, 2023).

²¹ H. Comm. on Ways and Means, *Ways and Means, Judiciary Committees Issue Subpoenas Compelling Witness Testimony on Political Interference and Preferential Treatment in Hunter Biden Investigation* (Aug. 21, 2023), <https://waysandmeans.house.gov/ways-and-means-judiciary-committees-issue-subpoenas-compelling-witness-testimony-on-political-interference-and-preferential-treatment-in-hunter-biden-investigation/>.

²² See e.g., Memorandum for Darrell Waldon, Director, Advanced Analytics & Innovation, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 7, 2023); Memorandum for Michael Batdorf, Director of Field Operations, Southern Area, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 11, 2023); Transcribed Interview of Darrell Waldon, Director, Advanced Analytics & Innovation, Internal Revenue Service Criminal Investigation at 9 (Sept. 8, 2023); Transcribed Interview of Michael Batdorf, Director of Field Operations, Internal Revenue Service Criminal Investigation at 8 (Sept. 12, 2023).

materials provided in these productions are the materials being considered by the Committee today.

Below are additional details about the production of documents to the Committee. Many of the documents provided to the Committee contained redactions. Committee majority and minority staff reviewed the materials and minority staff had the opportunity to propose redactions. Consistent with the Committee's practice to redact personally identifiable information (PII), the Committee only made minimal additional redactions to protect email addresses, phone numbers, addresses, and any identifiers specific to the investigation, case, or account. Attached to this report as Appendix A is a description of the redactions made by the Committee.

III. Section 6103 Materials Submitted by Joseph Ziegler

Mr. Ziegler provided five separate productions of documents to the Committee after his testimony before the Committee on Oversight and Accountability on July 19, 2023. Each of these productions ("affidavits") included an affidavit created by Mr. Ziegler, and each affidavit was accompanied by exhibits.

The first affidavit was provided to the Committee on August 30, 2023.²³ This production included a document titled "Affidavit 1" and 20 accompanying exhibits. This affidavit and the related exhibits included specific details about the nature of the tax charges the IRS recommended to be filed against Hunter Biden. The exhibits included worksheets on his unreported income and taxes due and owing, details about allegedly improper business deductions, formation documents for Hudson West III (an entity in which Hunter Biden holds a 50 percent stake), tax returns for Hudson West III, memoranda of interviews with Hunter Biden associates, including of Hunter Biden's uncle, James Biden, relevant Hunter Biden email messages, and a WhatsApp message from Hunter Biden.

The second affidavit was provided to the Committee on August 22, 2023. This production included a document titled "Affidavit 2" and 14 accompanying exhibits. This affidavit and related exhibits included email messages and related documents exchanged among the investigators, prosecutors, and DOJ tax attorneys. These communications relate to investigative activities into the Hunter Biden case, many of which had been discussed in Mr. Ziegler's prior testimony before the Ways and Means Committee.

The third affidavit was provided to the Committee on September 7, 2023. This production included a document titled "Affidavit 3" and 23 accompanying exhibits. This affidavit and related exhibits included an expansive set of WhatsApp messages between Hunter Biden and his associates that included messages that had been discussed in Mr. Shapley's prior testimony before the Ways and Means Committee. Also included is a timeline regarding Burisma (a Ukrainian company from which Hunter Biden received payments) and contact with U.S. government officials. Additionally, this production included emails and attachments related to the

²³ To avoid confusion, the affidavits are discussed in the order in which Mr. Ziegler numbered them even though Affidavit 2 was received by the Committee first on August 22, 2023, and Affidavit 1 was received on August 30, 2022.

timeline, an excerpt of a presentation for a “tax summit” meeting in June 2022, and filter memos related to the Hunter Biden laptop.

The fourth affidavit was provided to the Committee on September 7, 2023. This production included a document titled “Affidavit 4” and four accompanying exhibits. This affidavit and related exhibits included an FBI FD-302 interview memorandum regarding an interview with Hunter Biden associate Tony Bobulinski, a full transcript of a December 8, 2020, interview with John Robinson (Rob) Walker, and an FBI FD-302 memorandum of an interview with Rob Walker.

The fifth production was provided to the Committee on September 19, 2023. This production included a document titled “Affidavit 5” and nine accompanying exhibits. On September 20, 2023, the Committee received an updated affidavit from Mr. Ziegler’s counsel. That is the version presented to the Committee for consideration. This affidavit and related exhibits included email messages and related documents exchanged among the investigators, prosecutors, and DOJ tax attorneys, regarding investigative activities into the Hunter Biden case.

IV. Section 6103 Materials Submitted by Gary Shapley

Mr. Shapley provided three productions of documents to the Committee, subsequent to his testimony before the Committee on Oversight and Accountability on July 19, 2023.

The first production was provided to the Committee on September 11, 2023. This production included a cover letter addressed to Chairman Smith and Ranking Member Neal, and Senate Finance Committee Chairman Wyden and Ranking Member Crapo. The production also included nine attachments. The nine attachments contain email chains related to the scheduling of an October 7, 2022, meeting referenced in the whistleblowers’ testimonies previously provided to the Committee—including emails related to concerns Mr. Shapley raised during the investigation into Hunter Biden, as well as Mr. Shapley’s notes regarding interactions he had with a supervisor about his decision to make protected disclosures to Congress.

The second production was provided to the Committee on September 13, 2023. This production included two cover letters. One cover letter was addressed to Chairman Smith and Ranking Member Neal, and Senate Finance Committee Chairman Wyden and Ranking Member Crapo. The attachment to this letter included Mr. Shapley’s unredacted, handwritten notes from the October 7, 2022, meeting. The other cover letter was addressed to House Judiciary Committee Chairman Jim Jordan and Ranking Member Jerrold Nadler and contained a redacted version of the same notes.

The third production was provided to the Committee on September 20, 2023. This production included a written statement from Mr. Shapley along with numerous attachments. The attachments included email chains, case reports, and memorandum of conversations regarding the investigation of Hunter Biden. Many of these materials relate to Mr. Shapley’s prior testimony before the Ways and Means Committee.

V. Conclusion

The materials produced to the Committee under Section 6103(f)(5) and described above are presented to the Committee for its consideration in closed Executive Session.

VI. Appendix A

Redactions Made by Ways and Means Majority Staff

Mr. Joseph Ziegler provided documents to the Committee with numerous redactions. Committee staff made additional redactions of personal identifiable information from the documents. Any redactions not on the list were already redacted in the version of the document provided to the Committee.

1. Joseph Ziegler Affidavit #1 Exhibit 3A
 - Page 12: Data locator number
 - Page 16: Data locator number
2. Joseph Ziegler Affidavit #1 Exhibit 3B
 - Page 2: Data locator number
 - Page 12: Data locator number
 - Page 16: Data locator number
 - Page 20: Data locator number
3. Joseph Ziegler Affidavit #1 Exhibit 4A
 - Devon Archer email address
 - Hunter Biden email address and phone number
 - Identifying document number
4. Joseph Ziegler Affidavit #4 Exhibit 402
 - John Robinson Walker street address
5. Joseph Ziegler Affidavit #5 Exhibit 506
 - Page 3: IRS CI phone number
 - Page 3: Michael Batdorf phone number
 - Page 4: IRS email addresses and phone numbers
 - Page 5: IRS CI phone number and email

Mr. Gary Shapley provided documents with minimal redactions to the Committee. Committee staff redacted personal identifiable information from the documents. Any redactions not on the list below were already redacted in the version of the document provided to the Committee. If a specific attachment is not listed below, the Committee did not make any additional redactions.

6. Gary Shapley September 11, 2023, Supplemental Submission
 - Attachment 1: Phone numbers, email addresses
 - Attachment 2: Phone numbers, email addresses
 - Attachment 3: Phone numbers, email addresses
 - Attachment 4: Phone numbers, email addresses
 - Attachment 6: Phone numbers, email addresses
 - Attachment 7: Phone number
 - Attachment 8: Phone numbers, email addresses

- Attachment 9: Email addresses
7. Gary Shapley September 20, 2023, Supplemental Submission
- Attachment 2: Email addresses, phone numbers
 - Attachment 3: Investigation number
 - Attachment 4: Email addresses, phone numbers
 - Attachment 5: Phone numbers
 - Attachment 6: Investigation number, signature
 - Attachment 7: Email addresses, phone numbers
 - Attachment 8: Phone numbers
 - Attachment 10: Case number
 - Attachment 11: Email addresses, phone numbers
 - Attachment 12: Case number
 - Attachment 13: Email addresses, phone numbers
 - Attachment 14: Case number
 - Attachment 15: Email addresses, phone numbers
 - Attachment 18: Email addresses
 - Attachment 20: Email addresses
 - Attachment 21: Email addresses, phone numbers
 - Attachment 25: Email addresses, phone numbers
 - Attachment 26: Email addresses, phone numbers
 - Attachment 28: Email addresses, phone numbers
 - Attachment 29: Email addresses
 - Attachment 30: Email addresses, phone numbers

VII. Appendix B

Table of Contents

Tab Number	Document
Ziegler Affidavit 1	
A1	Joseph Ziegler's Affidavit 1
1	Exhibit 1A: Summary of Evasion and False Return Allegations for 2014 and 2018.
2	Exhibit 1B: Summary of Failure to Timely File/Pay (Misdemeanor Charges) - Allegations for 2015-2019.
3	Exhibit 1C: Summary of 2014 Tax Year Recommended Charges - Allegations.
4	Exhibit 1D: Summary of 2018 Tax Year Recommended Charges - Allegations.
5	Exhibit 1E: Transcript of Recorded IRS CI Interview with Jeffrey Gelfound, re: Hunter Biden Representation Letter and Discussion of Hunter Biden 2014 Tax Return.
6	Exhibit 1F: Transcript of Recorded IRS CI Interview with Jeffrey Gelfound, re: Alleged Gulnora Deduction.
7	Exhibit 1G: Interview excerpt of Gulnora.
8	Exhibit 1H: IRS CI Memorandum of Interview with Jeffrey Gelfound on November 16, 2021.
9	Exhibit 1I: August 2, 2017, Emails Between Hunter Biden, Gongwen Dong, and Mervyn Yan, re: Hudson West III Income.
10	Exhibit 1J: Transcript of Recorded IRS CI Interview with Jeffrey Gelfound, re: Hunter Biden's Tax Payments.
11	Exhibit 1K: June 30, 2022, Email from Matthew Salerno to Mark Daly, Lesley Wolf, Carly Hudson, Jack Morgan, cc'ing Chris Clark, Brian McManus, and Timothy McCarten, re: 2018 Tax Defenses Proffered, which Mark Daly Forwarded to Joseph Ziegler, Michelle Ann Hoffman, Christine Puglisi, and Michael Dzielak.
12	Exhibit 2A: Amended and Restated LLC Agreement of Hudson West III LLC.
13	Exhibit 2B: November 1, 2017, Email from Mandy, Subject: RE: Hudson West III LLC.
14	Exhibit 2C: Second Amended and Restated LLC Agreement of Hudson West III LLC.
15	Exhibit 3A: Hudson West III 2017 Tax Return.
16	Exhibit 3B: Hudson West III 2018 Tax Return.
17	Exhibit 4A: May 7, 2014, Email from Devon Archer to Hunter Biden, Subject: Notes from the 13 hr plane ride; and IRS CI Notes re: 2014/2015 Burisma Income – The Plan.
18	Exhibit 400: April 26, 2019, FBI FD 302, re: March 28, 2019, Interview with Gal Luft.
19	Exhibit 401: IRS CI Memorandum of Interview with James Biden on September 29, 2022.

20	Exhibit 402: Example of WhatsApp Message between Hunter Biden and James Biden.
Ziegler Affidavit 2	
A2	Joseph Ziegler's Affidavit 2
21	Exhibit 200: December 20, 2021, Email from Lesley Wolf to Mark Daly, Jack Morgan, Carly Hudson, Matthew McKenzie, Joseph Ziegler, Christine Puglisi, Antonino Lo Piccolo, Susan Roepcke, Michelle Ann Hoffman, Michael Dzielak, Stefania Roca, Joseph Gordon, and Joshua Wilson, Subject: Thank you!
22	Exhibit 201: June 21-28, 2022, Emails Between David Weiss, Joseph Ziegler, and Gary Shapley, cc'ing Lesley Wolf, Carly Hudson, Jack Morgan, and Mark Daly, Subject: Sportsman Request.
23	Exhibit 202: August 5-7, 2020, Emails Between Joshua Wilson, Lesley Wolf, Carly Hudson, cc'ing Susan Roepcke, Michelle Hoffman, Joseph Ziegler, and Joseph Gordon, Subject: BS SW Draft.
24	Exhibit 203: Draft of BS Warrant.
25	Exhibit 204: December 8-9, 2020, Emails Between Joseph Ziegler, Lesley Wolf, Mark Daly, Carly Hudson, Jack Morgan, cc'ing Christine Puglisi and Gary Shapley, Subject: Storage Location Warrant.
26	Exhibit 205: Joseph Ziegler's Notes re: Phone Call with Lesley Wolf About the Storage Unit Warrant.
27	Exhibit 206: April 15, 2019, Email from Joseph Ziegler to Jessica Moran, Subject: Approx. Timeline.
28	Exhibit 207: April 29, 2019, Email from Matthew Kutz to Kelly Jackson, cc'ing Joseph Ziegler and Christopher Wajda, Subject: Robert Doe – FYI Venue issue.
29	Exhibit 208: September 9, 2021, Email Between Joseph Ziegler, Lesley Wolf, Stefania Roca, cc'ing Carly Hudson, Jack Morgan, Mark Daly, Christine Puglisi, Michelle Ann Hoffman, Susan Roepcke, and Joshua J. Wilson, re: Frustrations with Interview Delays.
30	Exhibit 209: September 20, 2021, Emails Between Mark Daly and Joseph Ziegler, Subject: Re: email sent to mgmt with list of 10 [redacted].
31	Exhibit 210: October 21, 2020, Emails Between Jack Morgan, Lesley Wolf, cc'ing Mark Daly and Carly Hudson, Subject: Mann Act.
32	Exhibit 211: August 18, 2022, Email from Mark Daly to Joseph Ziegler, Michael Dzielak, Michelle Ann Hoffman, Christine Puglisi, Lesley Wolf, and Carly Hudson, cc'ing: Jack Morgan, Jason Poole, and John Kane, Subject: Going forward.
33	Exhibit 212: April 13, 2023, Email from Joseph Ziegler to Lola Watson, cc'ing Gary Shapley, Subject: Sportsman.
34	Exhibit 213: May 18, 2023, Email from Joseph Ziegler to Douglas O'Donnell, Daniel Werfel, James Lee, Guy Ficco, Michael Batdorf, Kareem Carter, and Lola Watson, Subject: Sportsman Investigation-Removal of Case Agent.
Ziegler Affidavit 3	
A3	Joseph Ziegler's Affidavit 3
35	Exhibit 300: Relevant Backup Messages.

36	Exhibit 301: Relevant Office of Vice President and Administration Email Timeline.
37	Exhibit 302: April 17, 2014, Email from Vadym Pozharskyi to Devon Archer, Subject: follow up ideas, which Devon Archer Forwarded to Hunter Biden.
38	Exhibit 303: December 17, 2014, Email from Eric Schwerin to Hunter Biden, Subject: Tony Blinken Email.
39	Exhibit 304: April 17, 2015, Email from Vadym Pozharskyi to Hunter Biden, Subject: Meeting for coffee?
40	Exhibit 305A: October 30, 2015, Email from Jesica Lindgren to Devon Archer, cc'ing Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice, which Devon Archer Forwarded to Vadym Pozharskyi, cc'ing Hunter Biden and Eric Schwerin.
41	Exhibit 305B: October 30, 2015, Memorandum from Blue Star Strategies, LLC, to Burisma Holding Ltd., Re: Crisis Communications and a Long-term Government Relations Strategy as it Relates to the Companies Growth and Expansion.
42	Exhibit 306: October 30-November 2, 2015, Emails Between Devon Archer, Eric Schwerin, Hunter Biden, Vadym Pozharskyi, Jesica Lindgren, and Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice.
43	Exhibit 307: October 30-November 3, 2015, Emails Between Devon Archer, Eric Schwerin, Hunter Biden, Vadym Pozharskyi, Jesica Lindgren, and Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice.
44	Exhibit 308: November 2, 2015, Email from John Sandweg to Eric Schwerin, Subject: Visa Denial, which Eric Schwerin Forwarded to Vadym Pozharskyi, cc'ing Devon Archer and Hunter Biden.
45	Exhibit 309: October 30-November 5, 2015, Emails Between Hunter Biden, Vadym Pozharskyi, Devon Archer, Eric Schwerin, Jesica Lindgren, and Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice.
46	Exhibit 310A: December 2, 2015, Email from Sean Keeley to Hunter Biden, Devon Archer, Vadym Pozharskyi, Eric Schwerin, Sebastian Momtazi, cc'ing Sally Painter, Karen Tramontano, Pero Jolevski, and Jesica Lindgren, Subject: BSS Memo Burisma VP Biden Trip Briefing.
47	Exhibit 310B: December 2, 2015, Memorandum from Blue Star Strategies to Burisma Holdings, Ltd., Re: U.S. Vice President Biden's Trip to Ukraine Next Week.
48	Exhibit 311A: March 30, 2016, Email from Sean Keeley to Devon Archer, cc'ing Karen Tramontano and Sally Painter, Subject: Briefing book for Washington visit, which Devon Archer Forwarded to Eric Schwerin.
49	Exhibit 311B: Burisma Holdings, Ltd. Washington, D.C. Meetings, Devon Archer, March 29-April 1, 2016.
50	Exhibit 312A: July 10, 2016, Email from Karen Tramontano to Eric Schwerin, cc'ing Sally Painter, Subject: Burisma Board of Director's Letter to GP.
51	Exhibit 312B: July 9, 2016, Burisma Board of Directors Letter to General Prosecutor Yuriy Lutsenko.

52	Exhibit 313: October 11, 2016, Email from Pero Jolevski to Karen Tramontano and Sally Painter, Subject: Zlochevsky article in UKR press, which Sally Painter Forwarded to Eric Schwerin.
53	Exhibit 314: IRS CI Presentation re: Sportsman Investigation “Robert Doe,” Tax Summit, June 14-15, 2022.
54	Exhibit 315A: January 26, 2021, Emails Between Joseph Ziegler, Stefania [redacted], and Carly Hudson, Subject: Can you send me the filter terms that have been used for Relativity?
55	Exhibit 315B: Appendix A, Filter Keywords for Google Email.
56	Exhibit 315C: Appendix A - Laptop, Filter Keywords for Laptop Filter.
57	Exhibit 315D: Appendix A, Filter Keywords for Laptop FARA Filter.
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58	Exhibit 400A: Tony Bobulinski FBI FD-302 Interview Memorandum.
59	Exhibit 400B: Attachment Tony Bobulinski FBI FD-302 Interview Memorandum.
60	Exhibit 401: December 8, 2020, Transcribed Interview of John Robinson Walker.
61	Exhibit 402: John Robinson Walker FBI FD-302.
Ziegler Affidavit 5	
A5	Joseph Ziegler’s Affidavit 5
62	Exhibit 501: August 11, 2022, Emails Between Mark Daly, Joseph Ziegler, Christine Puglisi, Michael Dzielak, Michelle Ann Hoffman, Susan Roepcke, cc’ing Jack Morgan, Carly Hudson, and Lesley Wolf, Subject: Meeting.
63	Exhibit 502: Calendar Invitation, Subject: Sportsman – Call re Charging, Organized by Mark Daly, Required Attendees: Michael Dzielak, Michelle Ann Hoffman, Susan Roepcke, Jack Morgan, Carly Hudson, Joseph Ziegler, and Christine Puglisi, Scheduled for August 12, 2022.
64	Exhibit 503: August 5-8, 2022, Emails Between Joseph Ziegler and Lesley Wolf, Subject: Meeting with David.
65	Exhibit 504: September 29, 2022, Emails Between Joseph Ziegler, Darrell Waldon, and Gary Shapley, cc’ing Lola Watson and Michael Batdorf, Subject: Sportsman.
66	Exhibit 505: October 6, 2022, Emails Between Joseph Ziegler and Carly Hudson, Subject: Sportsman Uncle question.
67	Exhibit 506: September 22, 2021, Emails Between Justin Cole, James Lee, James Robnett, Michael Batdorf, Darrell Waldon, and Joseph Ziegler, Subject: Sensitive Case Heads Up.
68	Exhibit 507: September 20-23, 2021, Emails Between Joseph Ziegler, David Denning, Christine Puglisi, Michael Batdorf, and Gary Shapley, Subject: Travel.
69	Exhibit 508A: Organizational Chart of 2014 Summary of RHB and Relevant Tax Return Filings.
70	Exhibit 508B: Organizational Chart of 2018 Summary of RHB and Relevant Tax Return Filings.
Shapley Supplemental Disclosure #1	
S1	Gary Shapley 6103 Disclosure of Supplemental Documents.

71	Attachment 1: September 21-October 6, 2021, Emails Between Shawn Weede, Ryeshia Holley, Gary Shapley, cc'ing Garret Kerley and Lesley Wolf, Subject: Call on Charging Timeline.
72	Attachment 2: September 20, 2021, Emails Between Joseph Ziegler, David Denning, Christine Puglisi, Darrell Waldon, and Gary Shapley, Subject: Travel.
73	Attachment 3: September 20, 2021, Emails Between Joseph Ziegler, David Denning, Christine Puglisi, Michael Batdorf, and Gary Shapley, Subject: Travel.
74	Attachment 4: August 15-18, 2022, Email Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman Update.
75	Attachment 5: September 22, 2022, Email from Gary Shapley to Darrell Waldon, Lola Watson, and Michael Batdorf, Subject: SM Update.
76	Attachment 6: October 7-11, 2022, Email Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman Meeting Update.
77	Attachment 7: January 6, 2023, Notes, re: Call between Gary Shapley and Michael Batdorf on Whistleblowing.
78	Attachment 8: January 20, 2023, Emails Between Gary Shapley, Michael Batdorf, Darrell Waldon, and Lola Watson, Subject: Discussion - Sportsman.
79	Attachment 9: January 25-February 10, 2023, Email Between Gary Shapley and Michael Batdorf, Subject: For Review/Approval: Administrative Leave Request for Protected Whistleblower Activities - Shapley.
Shapley Supplemental Disclosure #2	
80	September 13, 2023, Letter and Attachment, from Tristan Leavitt and Mark Lytle, to the Chairmen and Ranking Members of the House Ways and Means Committee and Senate Finance Committee.
81	September 13, 2023, Letter and Attachment, from Tristan Leavitt and Mark Lytle, to the Chairman and Ranking Member of the House Judiciary Committee.
Shapley Supplemental Disclosure #3	
S3	Gary Shapley 6103 Disclosure of Supplemental Documents.
82	Attachment 1: Statement of Gary Shapley, Section 6103 Supplemental Document Production, September 20, 2023.
83	Attachment 2: September 3-4, 2023, Emails Between Joseph Ziegler, Lesley Wolf, cc'ing Carly Hudson, Jack Morgan, Mark Daly, Joshua Wilson, Susan Roepcke, Alyssa Ruisard, Antonino Lo Piccolo, Christine Puglisi, Stefania Roca, Michael Dzielak, Gary Shapley, and Joseph Gordon, Subject: Today's Agenda.
84	Attachment 3: September 21, 2020, IRS CI Memorandum of Conversation Between Gary Shapley and Mark Daly, Authored by Gary Shapley.
85	Attachment 4: October 2, 2020, Emails Between Lesley Wolf, Joseph Ziegler, Gary Shapley, and George Murphy, Subject: Dates.
86	Attachment 5: October 19, 2020, Email from Gary Shapley to Lesley Wolf, Subject: Computer.
87	Attachment 6: October 22, 2020, IRS CI Memorandum of Conversation between Prosecution Team, Authored by Gary Shapley.
88	Attachment 7: November 8-9, 2020, Emails Between James Robnett and Kelly Jackson, cc'ing Michael DePalma, George Murphy, and Gary Shapley, Subject: 1 page brief needed.

89	Attachment 8: November 9, 2020, Email from Kelly Jackson to Gary Shapley, cc'ing George Murphy, Subject: Recipient of the 1 pager.
90	Attachment 9: Sportsman Investigation, IRS CI One-Pager.
91	Attachment 10: IRS CI Monthly Significant Case Report, Subject Name: Robert Hunter Biden, December 2020.
92	Attachment 11: December 14, 2020, Emails Between Kelly Jackson, George Murphy, and Gary Shapley, Subject: SM – call with DFO today.
93	Attachment 12: December 15, 2020, FBI Electronic Communication, Title: Attempted Interview: Hunter Biden 12/08/2020.
94	Attachment 13: February 5, 2021, Emails Between Joseph Ziegler, Lesley Wolf, Carly Hudson, Joshua Wilson, Susan Roepcke, Michelle Hoffman, Antonino Lo Piccolo, Christine Puglisi, Stefania Roca, Michael Dzielak, Matthew McKenzie, cc'ing Joseph Gordon and Gary Shapley, Subject: Agenda 2/5 Meeting @ 12:30PM.
95	Attachment 14: IRS CI Monthly Significant Case Report, Subject Name: Robert Hunter Biden, Month/Year of Report: May 2021.
96	Attachment 15: September 10-24, 2021, Emails Between Gary Shapley and Jason Poole, Subject: Quick Call.
97	Attachment 16: Notes from January 12, 2022, Sportsman Call.
98	Attachment 17: February 15, 2022, Email from Gary Shapley to Darrell Waldon, cc'ing Lola Watson, Subject: For Review/Approval: Sensitive T26 Prosecution Recommendation – SPORTSMAN – SA Ziegler.
99	Attachment 18: May 13, 2022, Email from Gary Shapley to Michael Batdorf and Darrell Waldon, which Gary Shapley Forwarded to Joseph Ziegler and Christine Puglisi, Subject: Sportsman – 3 rd DOJ Tax - Taxpayer Conference Delayed.
100	Attachment 19: Notes from July 29, 2022, Sportsman Call.
101	Attachment 20: August 15-18, 2022, Emails Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman Update.
102	Attachment 21: August 25, 2022, Emails Between Garret Kerley and Lesley Wolf, cc'ing Joseph Ziegler and Mark Daly, Subject: Case Coordination.
103	Attachment 22: Notes from September 22, 2022, Conversation, at which Lesley Wolf and Mark Daly are Present.
104	Attachment 23: September 22, 2022, Email from Gary Shapley to Michael Batdorf, Subject: Conversation with Batdorf Michael T.
105	Attachment 24: September 22, 2022, Email from Gary Shapley to Michael Batdorf, Darrell Waldon, and Lola Watson, Subject: SM Update.
106	Attachment 25: September 21-October 6, 2022, Emails Between Shawn Weede, Ryeshia Holley, and Gary Shapley, cc'ing Garret Kerley and Lesley Wolf, Subject: Call on Charging Timeline.
107	Attachment 26: October 6, 2022, Emails Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman.
108	Attachment 27: November 7, 2022, Notes, Subject: Telephone Call from FBI Special Agent Mike Dzielak and IRS-CI Case Agent Joe Ziegler.
109	Attachment 28: November 8-10, 2022, Emails Between Gary Shapley and Ryeshia Holley, Subject: Next Meeting in Delaware.

110	Attachment 29: September 20, 2022, Emails Between Gary Shapley, David Weiss, and Darrell Waldon, Subject: SM Meeting - Management.
111	Attachment 30: December 13-16, 2022, Emails Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Meeting at Del USAO Today.
112	Attachment 31: May 15, 2023, Notes from Conference Call with Kareem Carter, Lola Watson, Gary Shapley, and Joe Ziegler, Re: Sportsman.