

IN THE MATTER OF:

AFFIDAVIT 10

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #10 – May 14, 2024

To 26 U.S.C. § 6103(f)(5)

STATEMENT OF JOSEPH ZIEGLER (WHISTLEBLOWER X)

1. I provide this statement to supplement my testimony I provided to both the majority and minority staff of the United States House Committee on Ways & Means on June 1, 2023 as well as my testimony I provided to the full committee of the United States House Committee on Oversight and Accountability on July 19, 2023. This is also a supplement and in response to the United States House Committee on Ways & Means executive session and the release of additional whistleblower documents held on September 27, 2023 as well as testimony I provided to the full committee of the United States House Committee on Ways & Means on December 5, 2023.
2. Since November of 2018, I have been a Special Agent for the Internal Revenue Service – Criminal Investigation (“IRS-CI”), United States Department of Treasury. Since that date, I have been the case agent who initiated and was assigned from IRS-CI to the Robert Hunter Biden (“RHB”) investigation to investigate related potential criminal violations of Title 26 of the United States Code.
3. As requested by the U.S. House Committees and in further supporting my Whistleblower claims and allegation alleged against me and fellow Whistleblower Gary Shapley, I would like to disclose further information which is a follow up to my testimony and which would be pursuant to the Whistleblower protections defined by Title 26 U.S.C. § 6103(f)(5). I make these disclosures knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. At some point during 2021, while we were conducting investigative steps and interviews related to the RHB investigation, I can recall during one of our prosecution team calls (which would include investigators with the FBI and the assigned prosecutors) that we were told that DOJ-Tax Attorney Jack Morgan (“DOJ-Tax Morgan”) and AUSA Lesley Wolf (“AUSA Wolf”) were called to go to “The Agency” located in “Langley” to review and

hear information regarding one of the individuals associated with the RHB investigation. I had come to later learn after discussions with the assigned prosecutors and FBI investigators that the reference to “the Agency” was actually the Central Intelligence Agency (CIA). AUSA Wolf had indicated that after reviewing that information, Kevin Patrick Morris (“Morris”) could not be used as a potential witness in our investigation related to RHB and that we would be further unable to conduct an interview of him. I can recall trying to schedule a meeting with AUSA Wolf to hear the information related to Morris in a secure area, but that it was never scheduled and continually pushed down the road. I can also recall my Supervisor Gary Shapley attempting to do the same thing with AUSA Wolf regarding the information. I can recall AUSA Wolf on a later prosecution team conference call referencing a coffee mug that she picked up from the CIA gift shop when she traveled to the CIA referenced above.

5. I can recall at the time thinking that it was unusual that DOJ-Tax Morgan and AUSA Wolf didn’t bring an assigned case agent from the IRS or FBI (with the appropriate clearances) with them to the CIA to review and hear information regarding this individual. Further, looking back on this now, this appears to be another deviation from the normal investigative process when conducting this investigation.
6. If the committee has any follow up questions for me, or if they need my assistance in any way, please let myself or my Attorney Dean Zerbe know.

Dated: May 14, 2024

Joseph A. Byrnes