

IN THE MATTER OF:

AFFIDAVIT 9

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #9 – March 12, 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 allegations alleged against me and fellow Whistleblower Gary Shapley, I would like to disclose further information and documents which are 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 and provide these documents knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. The following exhibits are in response to admissions and claims by RHB and his counsel during RHB’s most recent congressional testimony on February 28, 2024.
5. An allegation was made about the “accuracy and completeness” of the records the IRS Whistleblowers provided to the relevant committees under Title 26 U.S.C. 6103(f)(5)

provision. The records provided to the committees were in support of our whistleblower claims. I will continue to make limited redactions to the following referenced exhibits with guidance and advice from my counsel to provide information that's allowable.

6. **Exhibit 901:** I would point members of the Committee to Page 24, 25 and 26 of RHB's recent congressional testimony on February 28, 2024. In this examination, RHB references the entity Rosemont Seneca Bohai and the bank account associated with Rosemont Seneca Bohai. Exhibit 901 is an email received by the investigative team via an Electronic Search Warrant. This email communication was between RHB, Devon Archer ("Archer"), Sebastian Momtazi ("Momtazi") (an employee of Devon Archer) and Vadim Pozharskyi ("Pozharskyi"). The email and attachment references that RHB was the beneficial owner of the bank account in the name of Rosemont Seneca Bohai and that the bank account would receive RHB's Burisma monthly fees.
7. **Exhibit 902:** I would point members of the Committee to Page 27 of RHB's recent congressional testimony on February 28, 2024. In this examination, there is a reference to RHB being corporate secretary of Rosemont Seneca Bohai. Exhibit 902 is an email received by the investigative team via an Electronic Search Warrant and are believed to be related to the Porsche transaction with Novatus / Rosemont Seneca Bohai. This email communication was between Catherine Dodge (an employee of RHB at the time) and an employee with Grand Prix Motors, which is believed to be the car dealership RHB received his Porsche from (which was referenced in his testimony). The attached document to the email references RHB being acting Secretary of Rosemont Seneca Bohai and appears to contain RHB's signature. This document was believed to be sent to Grand Prix Motors because the funds originated from Rosemont Seneca Bohai and due to RHB attempting to have the vehicle titled in the name of Rosemont Seneca Bohai.
8. **Exhibit 903:** I would point members of the Committee to Page 38, 39, and 40 of RHB's recent congressional testimony on February 28, 2024. In this examination, there is a reference to a Porsche being purchased for RHB which was believed to be given to RHB from a Kazakhstani individual by the name of Kenes Rakishev ("Rakishev"). Exhibit 903 is the memorandum of interview of RHB's ex-wife, Kathleen Buhle ("Buhle"). On page 3 and 4 of the memo, Buhle discussed the cars that RHB had owned. She also mentioned a birthday party / dinner held for RHB in which some Kazakhstani individuals were at the

dinner. This was believed to be the birthday dinner held for RHB at Café Milano that was referenced in RHB's transcript. Buhle discussed a framed photo of a car that she understood the Kazakstani individuals were going to give to RHB. This was believed to be in February of 2014, approximately 3 months prior to the Novatus / Rosemont Seneca Bohai / Porsche purchase transaction.

9. **Exhibit 904 & 905:** I would point members of the Committee to Page 38, 39, and 40 of RHB's recent congressional testimony on February 28, 2024. In this examination, there is a reference to a Porsche being purchased for RHB which was believed to be given to RHB from a Kazakhstani individual by the name of Rakishev. Exhibit 904 and 905 are emails received by the investigative team via an Electronic Search Warrant and are believed to be related to the Porsche transaction with Novatus / Rosemont Seneca Bohai. In email communication shown at Exhibit 904, it appears that RHB is attempting to purchase and trade in some of his vehicles. In an email on July 15, 2014, RHB stated that "thru (sp) a business transaction too complicated to explain I ended up with a 2014 Porsche Panamera Executive 4S fully loaded". In email communication shown at Exhibit 905, there is communication between Joan Mayer ("Mayer") (an employee of RHB at the time), Eric Schwerin ("Schwerin") and Lourdes Dominguez (prior tax return preparer for RHB). In the email from Mayer, she stated that "The Panamera was a gift (which Eric has discussed with Bill previously)". This statement from Eric (believed to be Eric Schwerin) references that the Porsche was a gift and Bill was believed to be RHB's former tax accountant. This statement from Mayer and Schwerin is different than the statements made by RHB regarding the Porsche. For tax purposes, if the Porsche was given as a gift to RHB, it could be non-taxable but if it was given related to a business transaction, it should have been included as income on RHB's tax return. The income related to the Porsche transaction with Rosemont Seneca Bohai does not appear to be included as income on RHB's 2014 tax return.

10. **Exhibit 906, 907 & 908:** I would point members of the Committee to Page 45 & 46 of RHB's recent congressional testimony on February 28, 2024. In this examination, RHB discusses his origination and involvement with the Chinese entity CEFC. Exhibits 906, 907 and 908 were emails received by the investigative team via an Electronic Search Warrant and are believed to be related to CEFC. Exhibit 906 is email communication between RHB,

Archer and Schwerin discussing CEFC. CEFC was believed to be first introduced to RHB from a fellow parent at Sidwell School. Exhibit 907 is forwarded communication from RHB (from the Sidwell parent) to Schwerin with information relating to CEFC at the time. Exhibit 908 is email communication between Schwerin and Mayer in which Mayer drafts a “letter” to Chairman Ye. In this letter to Chairman Ye, there is a reference to meeting the week before and for a wonderful gift.

There is believed to be a second diamond given to RHB and his associates from CEFC. This diamond was referenced by RHB’s ex-wife in her Memo of interview at Exhibit 903, Page 10. In addition to this reference, in Buhle’s divorce filings with RHB filed on or about February 23, 2017, Buhle stated that RHB “was in possession of a large diamond, on information and belief worth approximately \$80,000.” For tax purposes, if the diamonds were given as a gift to RHB, it could be non-taxable but if it was given related to a business transaction or “retainer” of work to be performed, it should have been included as income on RHB’s relevant tax return in the year the diamond was received. The income related to the Diamonds received from CEFC do not appear to be included as income on RHB’s relevant personal tax returns.

I would point members of the Committee to Pages 46, 67, 68, 69, and 149 of RHB’s recent congressional testimony on February 28, 2024 as references to the diamond received. Throughout the investigation and through multiple interviews, it was determined by the investigative team that RHB and his associates received from representatives of CEFC two diamonds, one considered a diamond chip and one larger diamond accompanied with diamond certification documents which was referenced by RHB’s ex-wife.

11. **Exhibit 909, 910, 911 and 912**: I would point members of the Committee to page 79 of RHB’s recent congressional testimony on February 28, 2024. The question was asked if Burisma wanted RHB on the board of directors because his dad was the Vice President. Exhibits 909, 910, 911, and 912 were received by the investigative team via an Electronic Search Warrant. In Exhibit 909, #18 RHB writes in the email to Archer:

“The announcement of my guys upcoming travels should be characterized as part of our advice and thinking- but what he will say and do is out of our hands. In other words it could be a really good thing or it could end up creating too great an expectation. We need to temper expectations regarding that visit.”. In Exhibit 910, Pozharskyi stated “As to the HB I do believe that we have to reach reasonable balance here. I realize fully that his role as well as role of AK is of long term perspective and taking into account the political weight of our Directors we have to "use' their personality carefully and strategically wise, I do realize their vulnerability in this respect.

Therefore I kindly suggest to indeed now or after his father left our country just put him on our website without going for public camping. And then after we meet in May we agree on joint plan and move forward accordingly, with media campaign or without it, just concentrating on informal talks with relevant interested parties etc. In some sense we cannot "hide" our directors.”

HB is believed to be an abbreviation for RHB and AK is believed to be Alex Kotlarsky, believed to be the individual who referred RHB and/or Archer to the CEO and associates with Burisma.

For reference, at the time RHB and Archer join the Burisma Board of directors in and around April 16<sup>th</sup>, 2014, Archer and RHB are believed to have visited the White House as shown in the calendar invite and email communication shown on Exhibits 911 and 912.

12. **Exhibit 913:** I would point members of the Committee to page 87 of RHB’s recent congressional testimony on February 28, 2024. Questions were asked regarding if RHB knew about the investigations from the Ukrainian government into Burisma and its CEO. Exhibit 913 is an email received by the investigative team via an Electronic Search Warrant. The email is communication between RHB, Archer and Pozharskyi on May 12, 2014. The emails discuss the accusations being made against Burisma and includes a draft of the Kroll report.
13. **Exhibit 914 and 915:** I would point members of the Committee to page 93 of RHB’s recent Congressional testimony on February 28, 2024. RHB made a comment regarding visas.

Exhibit 914 and 915 are emails received by the investigative team via an Electronic Search Warrant. Exhibit 914 is email communication between Archer, Pozharskyi, RHB and Kotlarsky. In the email from Archer on February 5, 2015, Archer stated that “Hunter is checking with Miguel Aleman to see if he can provide cover to Kola on the Visa”. Pozharskyi also indicated in the email that Nikolay’s (believed to be the CEO of Burisma Nikolay Zlochevsky) U.S. Visa was revoked and that they are concerned about Nikolay’s foreign travel.

Exhibit 915 is an email dated February 3, 2015 from Schwerin to RHB two days before the email referenced in Exhibit 914. Schwerin referenced talking to “Sandweg”, believed to be John Sandweg. As provided in Affidavit 3, John Sandweg referenced in the emails was believed to be the former Acting Director of U.S. Immigration and Customs Enforcement (In Office August 1, 2013 through February 21, 2014). In Exhibit 308, Nikolay’s visa issue came up again on or about November 3, 2015. Sandweg referenced that he had someone search government databases (DHS / Customs / and Department of State Databases) for information relating to Nikolay Zlochevsky.

14. **Exhibit 916:** I would point members of the Committee to page 43 of RHB’s recent Congressional testimony on February 28, 2024. RHB was asked about a letter “H to Zang Draft” dated March 22, 2016 - Exhibit 9 in the transcript. The testimony references James Gilliar. I would like to note an email between Walker, Gilliar and Schwerin that was sent a few months after this document. Exhibit 916 is an email received by the investigative team via an Electronic Search Warrant. In the email dated May 5, 2016, Schwerin appears to send contacts from the Vice Presidents office.
15. 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: **March 12, 2024**

  
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