Fact Sheet: Testimony of IRS Employees Reveals Biden IRS, DOJ Leadership Obstructed, Interfered, and Prevented Full Tax Investigation into Hunter Biden and Biden Family

Shows Two-Tiered Judicial System with Preferential Treatment for Wealthy and Politically Connected

The Ways and Means Committee recently voted to release the testimony of multiple IRS employees blowing the whistle on misconduct and unprecedented inappropriate action at the IRS and the Department of Justice as it relates to the investigations into Hunter Biden. The American people deserve to know that when it comes to criminal enforcement, they are not on the same playing field as the wealthy and politically connected and would never be granted the kind of preferential treatment given to Hunter Biden.

Key Facts:

- IRS Whistleblowers who were part of the Hunter Biden Investigatory team explained how the Biden Justice Department intervened and overstepped in a campaign to protect the son of Joe Biden by delaying them from taking needed steps in their investigation, divulging key information about the investigation to Hunter Biden’s attorneys, and denying approval to bring charges – multiple times.

- The testimony shows tactics used by the Justice Department to delay the investigation long enough to reach the statute of limitations on some of the most critical tax years in question – those when Hunter Biden’s father was Vice President, reveals evidence that DOJ divulged to Biden’s attorneys sensitive actions ahead of time like a potential search of a storage unit where Hunter Biden stored files, and details a key October 7, 2022 meeting where U.S. Attorney Weiss discussed how he was denied multiple requests to bring charges against Biden.

- IRS employees who blew the whistle on this abuse say they were retaliated against, despite a commitment IRS Commissioner Werfel made before the Ways and Means Committee to uphold their legal protections. They were removed from this investigation after they responsibly worked through the chain of command to raise concerns.

- Both Democrats and Republicans participated in interviews with the IRS whistleblowers.
• If the federal government is not treating all taxpayers equally, or if it is changing the rules to engineer a preferred outcome, Congress has a duty to ask why, to hold agencies accountable, and to consider appropriate legislative action. The scales of justice must not be skewed in favor of the wealthy and the politically connected.

IN DETAIL:

The federal government is not treating all taxpayers the same – and is providing preferential treatment to the wealthy and well-connected, including the son of the President of the United States.
• Despite the fact that IRS officials recommended that Hunter Biden be charged with criminal activity that includes attempts to evade or defeat taxes, fraud and false statements, and willful failures to file returns, supply information, or pay taxes for over $8.3 million in income, Mr. Biden received preferential treatment in the course of the investigation and has struck a plea deal that will likely keep him out from behind bars.

The Department of Justice interfered in the investigation into Hunter Biden's clear tax issues with a “Delay, Divulge, and Deny” campaign – that ultimately shielded him by allowing the statute of limitations to expire on his tax crimes.
• DELAY: Recurring unjustified delays pervaded the investigation, according to whistleblower testimony, including in authenticating details of messages sent between Hunter Biden and Chinese officials. Investigators were told by U.S. Attorney Lesley Wolf that “there is no way” a search warrant for evidence would get approved because the evidence of interest would be found in the guest house of former Vice President Biden. Investigators were ready to proceed with overt actions in the summer of 2020, but DOJ officials slow walked requests for action seemingly to get into the 60- to 90-day pre-election window when DOJ policy doesn’t allow overt action on politically sensitive cases. These delays helped run down the clock on potential criminal charges on Hunter Biden’s under-reported income and tax avoidance that occurred while his father was Vice President.

• DIVULGE: IRS Investigators say they found out that attorneys for Hunter Biden were tipped off by prosecutors about actions relating to the investigation in advance, providing them key information about the investigation ahead of time. For example, even as investigators had probable cause to search a Northern Virginia storage unit in which Hunter Biden had stored files, prosecutors tipped off attorneys for Biden, thus giving Biden and his legal team the opportunity to gain access to the documents and potentially remove, destroy, or alter relevant evidence. Additionally, prosecutors tipped off various interview subjects in advance of the day of action, which resulted in investigators only being able to interview one out of twelve subjects they sought to meet with that day.

• DENY: Prosecutors instructed investigators not to ask witnesses questions about Joe Biden or references to the “big guy.” Whistleblowers also testified that U.S. Attorney for the District of Delaware David Weiss told them that he “is not the deciding person on whether charges are filed.” At a meeting on October 7, 2022, that he tried to bring charges in the District of
Columbia around March 2022 and was denied. Weiss told them he sought special counsel status from DOJ in the Spring of 2022 and was denied. Investigators later learned that Weiss sought to bring charges in the Central District of California and had that request denied in January 2023 as well.

KEY FACT: Attorney General Merrick Garland and U.S. Attorney David Weiss are telling different stories about who was in charge of the investigation – and only one story can be true. Whistleblower testimony contradicts U.S. Attorney General Merrick Garland’s sworn testimony before Congress on April 26, 2022, that David Weiss “is in charge of that investigation” and that “there will not be interference of any political or improper kind” as well as on March 1, 2023, regarding U.S. Attorney Weiss’s ability to bring charges in other jurisdictions. When asked about Weiss’s ability to bring charges in another jurisdiction, Attorney General Garland testified that “if [he] needs to bring it in another jurisdiction he will have full authority to do that.” Weiss reaffirmed that he had that authority in a letter dated June 7, 2023.

IRS employees worked through the chain of command to blow the whistle on this misconduct – only to be met with hostility and retaliation, leading them to come to the Ways and Means Committee.

- Actions were taken to cut the IRS investigative team out of the process after they raised concerns up their chain of command. One whistleblower was not selected for a position, when he was more qualified than the candidate who was selected. Limits and pauses have been placed on other, unrelated investigations that the whistleblowers are working on – which hamper the investigators’ ability to do their work or advance. The whistleblowers and their entire team were removed from the investigation on May 15, 2023, after they came to Congress.

The Committees on Ways and Means, Oversight and Government Accountability, and Judiciary are moving in coordination to conduct interviews with every person present or likely to have knowledge of the key October 7, 2022, meeting where Weiss – the U.S. Attorney in charge of the investigation – revealed how he had been denied the opportunity to bring charges in the District of Columbia as well as being denied special counsel status. The Committees will continue to uncover facts in this case exposing not only the obstruction and suppression of the legitimate investigation into Hunter Biden, but also seeking the answers as to why such lengths were taken to suppress the truth from coming out.

- Ways and Means Chairman Smith, Oversight and Accountability Chairman Comer, and Judiciary Chairman Jordan, have called on senior leaders at the DOJ, the IRS, and the U.S. Secret Service (USSS) to make over a dozen employees available for transcribed interviews who possess information concerning allegations of politicization and misconduct at their agencies.
  - Letter to Attorney General Merrick Garland
  - Letter to IRS Commissioner Daniel Werfel
  - Letter to USSS Director Kimberly Cheatle