
IN THE MATTER OF:)
)
Whistleblower Disclosure Pursuant)
To 26 U.S.C. § 6103(f)(5))
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STATEMENT OF GARY SHAPLEY

I, Gary Shapley, hereby provide the following statement:

1. I make this statement to supplement the testimony I previously provided to both the majority and minority staff of the United States Committee on Ways & Means on Friday, May 26, 2023.
2. Beginning in January 2020, I was assigned to work on the Hunter Biden investigation as a Supervisory Special Agent for IRS-Criminal Investigation, U.S. Department of the Treasury (“IRS-CI”). In that role, I supervised line agents in carrying out the investigation of Hunter Biden as that investigation related to potential criminal violations of the United States Code typically investigated by IRS-CI.
3. I continued in that role until I was removed from the investigation by the U.S. Department of Justice in May 2023, after providing protected disclosures concerning prosecutors’ mishandling of the investigation of Hunter Biden, to include conflicts of interest, preferential treatment, deviations from normal investigative procedures and conflicting information provided by Attorney General Merrick Garland to Congress related to the independence of the U.S. Attorney for the District of Delaware.
4. Most recently, former Attorney General Bill Barr provided an interview in which he stated that information provided by a Confidential Human Source (“CHS”) concerning an alleged bribery scheme by President Joe Biden was received through the Pittsburgh USAO and was determined it was not likely to have been disinformation. According to

Attorney General Barr: "...it was provided to the ongoing investigation in Delaware to follow up on and to check out."

5. Neither I nor the line IRS-CI agents acting under my supervision, nor the FBI agents working with IRS-CI, were ever provided the CHS information that Attorney General Barr recently referenced was sent to Delaware to have it "checked out." Prosecutors never provided such information to IRS-CI. As such, neither IRS-CI nor the FBI agents working with them were provided the opportunity to conduct a proper investigation into the allegations presented by this CHS. I, along with other IRS-CI investigators, requested to be a part of briefings that the Delaware USAO and DOJ were having with the Pittsburgh USAO during the investigation, but our requests were denied.
6. If IRS-CI investigators had participated in those briefings, we would have ensured that proper investigative steps were conducted to determine the veracity of the information provided by the CHS as it would have likely been material to the ongoing criminal investigation of Hunter Biden.
7. During a criminal investigation, it is pivotal that all investigative leads are shared with investigators so the appropriate investigative steps can be executed. This appears to be another example of prosecutors obstructing the investigative process. It is more likely than not that there are more examples of information that prosecutors concealed from investigators in addition to examples already provided to the committee during my previous testimony.
8. As a result of the CHS information being concealed by prosecutors from the IRS-CI and FBI investigators assigned to this investigation, we were unable to follow alleged criminal activity as would normally be completed during an investigation. Agents from

both IRS-CI and the FBI confirmed that, to the best of their knowledge, this information was never provided to the investigators and no known investigative steps were taken by IRS-CI or the FBI agents assigned to the Hunter Biden matter in order to determine if the allegations could be substantiated.

Dated: 6/12/2023



Gary Shapley