

July 3, 2023

Via Electronic Transmission

The Honorable Jason Smith
Chairman, Committee on Ways & Means
United States House of Representatives

The Honorable Richard Neal
Ranking Member, Committee on Ways & Means
United States House of Representatives

Dear Chairman Smith and Ranking Member Neal:

Attached please find an affidavit from our client, Internal Revenue Service Supervisory Special Agent Gary Shapley.

Cordially,

/Tristan Leavitt/
Tristan Leavitt
President
Empower Oversight

/Mark D. Lytle/
Mark D. Lytle
Partner
Nixon Peabody LLP

/Jason Foster/
Jason Foster
Founder and Chair
Empower Oversight

ATTACHMENT

cc: Chairman Jim Jordan
Ranking Member Jerrold Nadler
House Committee on the Judiciary

Chairman James Comer
Ranking Member Jamie Raskin
House Committee on Oversight and Accountability

Chairman Ron Wyden
Ranking Member Mike Crapo
Senate Committee on Finance

Chairman Richard Durbin
Ranking Member Lindsey Graham
Senate Committee on the Judiciary

Ranking Member Charles Grassley
Chair, Senate Whistleblower Protection Caucus

Inspector General for Tax Administration Russell George
U.S. Department of the Treasury

Inspector General Michael Horowitz
U.S. Department of Justice

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

STATEMENT OF GARY SHAPLEY

I, Gary Shapley, hereby provide the following statement:

1. I provide this statement to supplement the testimony I provided to both the majority and minority staff of the United States Committee on Ways & Means on Friday, May 26, 2023.
2. Since January 2020, I have been a Supervisory Special Agent for IRS-Criminal Investigation (“IRS-CI”), U.S. Department of the Treasury. In that role, I supervised line agents in carrying out the investigation of Hunter Biden for IRS-CI as that investigation related to potential criminal violations of Title 26 of the United States Code.
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. As I indicated in my testimony of May 26, 2023, over the course of the investigation of Hunter Biden, there appear to have been multiple leaks to the media.
5. The meeting at the Delaware U.S. Attorney’s Office on October 7, 2022 among senior leadership of the Delaware U.S. Attorney’s Office, Baltimore FBI, and IRS-CI was scheduled prior to the October 6, 2022 publicized leak to *Washington Post* reporters

Devlin Barrett and Perry Stein (“Federal agents see chargeable tax, gun-purchase case against Hunter Biden”).

6. I was not the source for the October 6, 2022 *Washington Post* article, nor have I ever had any contact with Barrett or Stein. Because I am so confident of this fact, I hereby authorize the *Washington Post* and/or journalists Devlin Barrett, Perry Stein, or any other *Washington Post* reporter to release any communications directly or indirectly to or from me. In this regard, I am willing to waive any purported journalistic privilege and/or confidentiality that would have arisen had I been a source for the *Washington Post*.
7. I have never leaked confidential taxpayer information. I take 26 U.S.C. § 6103 seriously, which is why I scrupulously followed my lawyers’ advice and followed the statutory process under § 6103(f)(5) to make my disclosure to the Committee.
8. Additionally, to my knowledge I have never improperly released any materials protected by Federal Rule of Criminal Procedure 6(e) (grand jury information). Any suggestion otherwise is another attack in retaliation for me coming forward to make my protected disclosures.

Dated: 7/3/23


Gary A. Shapley, Jr.