

IN THE MATTER OF:

AFFIDAVIT 2

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #2 – August 2, 2023

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.
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 these U.S. House Committees, 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. **EXHIBIT 200 & 201:** These were emails that I received from Delaware U.S. Attorney David Weiss and the assigned Delaware AUSA Lesley Wolf citing praise of the team, specifically the primary IRS Case Agent, Joseph Ziegler. From AUSA Lesley Wolf, “We’ve been able to accomplish so much only because of our efforts as a group (with extra credit to Joe Z, of course) and look forward to seeing where 2022 takes us. Your professionalism, dedication, and at times much needed senses of humor are greatly appreciated.” U.S. Attorney David Weiss, “I am always appreciative and mindful of the extraordinary effort the team, and specifically SA Ziegler, have put into the case.”
5. **EXHIBIT 202 & 203:** I have included this email I received as a “one off example” of the constant concern with including anything related to former Vice-President Joe Biden. Prior to this email, FBI had provided a draft of an email search warrant related to the FARA investigation relating to Burisma. I have included the page of the draft of the search warrant which identified Political Figure

I as Former Vice President Joseph Biden. AUSA Lesley Wolf was asking to remove him from this document. It was noted that this email was sent around the same time that we received and started reviewing the WhatsApp messages disclosed to the committee by Gary Shapley. As I recall, it was a constant struggle to follow investigative leads and to follow the evidence as roadblocks were constantly being put up.

6. **EXHIBIT 204:** This email was discussed in my previous testimony and wanted to include as reference. This email related to the investigators effort in getting a search warrant for RHB's storage unit, in which the prosecutors frustrated the investigators presented plan and told RHB's counsel about the Storage Unit. We ultimately were not able to proceed on this search warrant.
7. **EXHIBIT 205:** During my review of my computer backup folders found on the IRS server, I have found notes that I had drafted on or about December 19, 2020, relating to conversations I had with AUSA Lesley Wolf regarding RHB's Storage Unit Search Warrant during that period of time. In my original testimony in front of the U.S. House Ways and Means Committee, I had stated that I did not recall making any contemporaneous notes regarding the situation. It makes sense that I would have drafted notes since this was such a defining moment for me in the investigation and where I truly thought that the Delaware U.S. Attorney's Office was providing preferential treatment to RHB and his counsel. Again, I had pointed out to AUSA Lesley Wolf that we were not following the normal investigative process.
8. **EXHIBIT 206:** This is an email that I sent to Jessica Moran, an attorney with Department of Justice Tax Division summarizing the timeline of my initiation of the RHB tax investigation. I recall that this email related to her review of the case initiation package at the time. Rosemary and Jason mentioned in the beginning of the email is believed to be two DOJ-Tax Division attorneys (Rosemary Paguni was believed to be an area Chief at DOJ-Tax at the time). In the IRS system, RHB and the case related to him was referred to as Robert Doe.
9. **EXHIBIT 207:** This is an email I was copied on from my supervisor at the time, Matthew Kutz, regarding the decision to combine the investigations in the District of Delaware and that this was "advised after inter-department discussions well above his level". This email was sent to my Special Agent in Charge at the time, Kelly Jackson. Jason Poole was a DOJ-Tax Division attorney at the time.
10. **EXHIBIT 208:** This email was discussed in my previous testimony and wanted to include as reference. Again, this email shows that there were constant approvals put in place and roadblocks preventing us from timely investigating the case. This email also shows my continued frustrations with the prosecutors and that the Delaware U.S. Attorney David Weiss wasn't really in charge.

Lesley's reference to Stuart is believed to be Stuart Goldberg, Acting Assistant Attorney General of Department of Justice-Tax Division.

11. **EXHIBIT 209:** This email was discussed in my previous testimony, and I wanted to include as reference. This email with DOJ-Tax attorney Mark Daly shows my continued frustration at the time and me telling him that "I'm sick of fighting to do what's right." At this time, this was related to a request to interview and provide a records request to alleged escorts in California and I didn't understand why DOJ-Tax management was needing to approve this (as shown also in EXHIBIT 208). This was not normal process and I have never had a case where DOJ-Tax management weighed in on low level, general interviews and records requests. Looking back, again this showed that the Delaware U.S. Attorney David Weiss wasn't really in charge.
12. **EXHIBIT 210:** This email was discussed in my previous testimony, and I wanted to include as reference. **From what I recall, the Mann act violations (Human Trafficking charges and evidence) were referred by the assigned prosecutors to another investigative team outside of Delaware but I was not a part of that process and do not know what ultimately happened. I know that the evidence related to the potential Mann Act violations came up by the assigned prosecutors at multiple times during the course of the investigation. If U.S. Attorney Weiss was in charge of all charging decisions, I would think that he would be the one to bring forward these alleged Mann Act charges related to RHB.**
13. **EXHIBIT 211:** This email was discussed in my previous testimony, and I wanted to include as reference. This email occurred after we were notified in Early August 2022 by the assigned prosecutors, which included AUSA Lesley Wolf, AUSA Carly Hudson, DOJ-Tax Attorney Mark Daly and DOJ-Tax Attorney Mark Daly that they were finished with their draft of the 99-Page Tax prosecution memo and that they were recommending for approval the misdemeanor tax charges related to 2017, 2018 and 2019 and the felony tax charges related to 2018. This email from DOJ-Tax Attorney Mark Daly showed the prosecutors intent to proceed with bringing the case out to California to ultimately charge RHB.
14. **EXHIBIT 212:** This email was discussed in my previous testimony, and I wanted to include for reference. This email shows internal disclosures I was making to my field office leadership prior to being removed from the investigative team in May of 2023.
15. **EXHIBIT 213:** This email may have been previously turned over to the committee and I wanted to include as reference. This exhibit relates to the internal disclosures I made to my IRS leadership.
16. 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: August 1, 2023

Joseph A. Nigler