
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 provide this statement to supplement the testimony I provided to both the majority and minority staff of the United States House of Representatives Committee on Ways & Means on Friday, May 26, 2023.
2. Since April 2018, I have been 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 for IRS-CI as that investigation related to potential criminal violations of Title 26 of the United States Code beginning in approximately January 2020.
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. In and around August 2021, discussions were ongoing within the prosecution team on the Hunter Biden investigation concerning witnesses who needed to be interviewed in furtherance of the investigation. During a recurring prosecution team conference call in or around late August 2021, Assistant United States Attorney (AUSA) Lesley Wolf told

the team that she and DOJ Tax Attorney Jack Morgan had recently returned from the Central Intelligence Agency headquarters in Langley, Virginia, where they had been summoned to discuss Kevin Morris.

5. AUSA Wolf stated that they were provided a classified briefing in relation to Mr. Morris and as a result we could no longer pursue him as a witness. Investigators probed AUSA Wolf, but since her briefing was classified and she was apparently sanitizing it to an unclassified form to share over an open phone line, she did not elaborate with more information. She reiterated more than once that they were summoned to the CIA in Langley concerning Mr. Morris, and that because of the information provided there, he could not be a witness for the investigation.
6. AUSA Wolf proudly referenced a CIA mug and stated that she purchased some CIA “swag” at the gift shop while she was there.
7. It is unclear how the CIA became aware that Mr. Morris was a potential witness in the Hunter Biden investigation and why agents were not told about the meeting in advance or invited to participate. It is a deviation of normal investigative processes for prosecutors to exclude investigators from substantive meetings such as this.
8. On August 20, 2021, I emailed AUSA Wolf to request a classified briefing on the information that the CIA had provided concerning Mr. Morris (Exhibit 1, Page 3). The email stated, “Can you give me a call when you have a minute? I am looking to set up a time to talk with you in a secure location to get an update on one of the witnesses. My clear[redacted] is T[redacted] S[redacted]. I’m sure you understand that I have to, at a minimum, understand the issue at hand. I can come to Delaware. I can go to Baltimore and call to Delaware. Joe Gorden offered to facilitate whatever is most convenient.”

9. AUSA Wolf initially solicited DOJ National Security Division (NSD) Attorney Matthew McKenzie to assist with setting up the meeting. I do not recall whether it was on a telephone call or through another means, but NSD Attorney McKenzie referenced a clearance level of T S - HCS-O as a compartmentalized section required to receive the briefing. It is believed that the HCS-O compartment is a CIA-specific sensitive compartment that was unlikely to have been obtained by DOJ Tax Attorney Morgan or AUSA Wolf. It is possible that this was simply another roadblock placed in front of investigators to continue to deny investigators access to all relevant information.
10. Although AUSA Wolf initially appeared to be receptive to facilitating a briefing for me on the information, she ignored multiple attempts by me to arrange the briefing. Since obtaining this briefing was outside of my control, eventually I was forced to accept it would not happen. However, it served as yet another example of deviations from normal investigative processes in this matter.
11. AUSA Wolf did not provide this information in a secure facility or over a secure telephone line, and AUSA Wolf made no reference to what she had shared over the open phone line being classified information (which would have been an improper disclosure of classified information). As such, I share this information under the belief that it does not contain any classified information.

Dated: 05/14/2024



Gary Shapley