

# HUNTER BIDEN SUES THE IRS

I can't help but wonder whether the lawsuits Abbe Lowell is filing on behalf of Hunter Biden are preparation for an assault on the criminal charges against the President's son.

Last week, for example, Lowell alleged that Garrett Ziegler had criminally hacked an iPhone encrypted on "the laptop" and had altered information on it. Whatever else the lawsuit will do, it will establish that DOJ chose to charge a non-violent recovering addict for owning a gun for 11 days in 2018, but has yet to do anything about the people who've serially compromised the digital life of the President's son.

Lowell already has a bunch of other information to substantiate a selective prosecution case. But if he can demonstrate that DOJ ignored more serious felonies while still pursuing Hunter, it would only add to the evidence.

Today, Lowell sued the IRS for the media tour that Gary Shapley and Joseph Ziegler have conducted since April, enumerated as follows (note, this only includes live appearances; Tristan Leavitt has made obviously problematic claims to print journalists as well):

Attorney A's public statements in a letter to the Committee on Ways and Means on April 19, 2023.

Attorney A's public statements to Mr. Solomon of John Solomon Reports on April 19, 2023.

Attorney A's public statements to Mr. Axelrod of CBS News on April 19, 2023.

Attorney A's public statements to Mr. Baier of Fox News on April 20, 2023.

Mr. Shapley's public statements to Mr. Axelrod of CBS News on May 24, 2023.

Mr. Shapley's public statements to Mr. Baier of Fox News on June 28, 2023.

Mr. Shapley's public statements to Mr. Axelrod of CBS News on June 28, 2023.

Mr. Shapley's public statements to Mr. Solomon of John Solomon Reports on June 29, 2023.

Mr. Ziegler's public statements to Jake Tapper of CNN on July 20, 2023.

Mr. Shapley and Mr. Ziegler's public statements to Megyn Kelly of the Megyn Kelly Show on July 20, 2023.

Attorney B's public statements to Mr. Solomon of John Solomon Reports on July 21, 2023.

Mr. Ziegler's public statements to John Solomon of John Solomon Reports on July 24, 2023.

Attorney A's public statements to Martha MacCallum of Fox News on July 26, 2023.

Attorney A's public statements on Fox News on July 31, 2023.

Mr. Shapley's public statements to Kaitlan Collins of CNN on August 11, 2023.

While statute permits and Hunter Biden did ask for punitive damages, ultimately he only asked for attorneys fees and \$1,000 per disclosure – just \$15,000 for this listed disclosures, as well as a program to ensure that IRS uphold the Privacy Act.

He's not going to get rich with this lawsuit.

But Lowell also asked for all information in the IRS' possession relating to these disclosures.

Ordering Defendant to produce to Mr. Biden all documents in its possession, custody, or control regarding the

inspection, transmittal, and/or disclosure of Mr. Biden's confidential tax return information;

If successful, this request would generate a good deal of information about the IRS tracking of these leaks (and any earlier ones). It might provide proof, in the form of metadata, showing when the IRS agents accessed this information and under what circumstances, including Ziegler's overt promise to go back and find more data in response to demands from members of Congress. It might obtain information on the IRS' own investigation of this leaking.

If DOJ is going to charge Hunter with tax charges, they're going to need to present the investigation as conducted by Shapley and Ziegler – a point Abbe Lowell made in a letter to David Weiss last month.

Among other ways, these agents, still employed by the Government, would likely be witnesses should any tax charge you file ever be tried. It is unprecedented for Government officials who are the investigators or prosecutors in the case and would be witnesses and trial counsel to conduct themselves in this manner which seeks to try the issues in the court of public opinion rather than properly in a court of law. That conduct itself (in addition to the various other infirmities with the Government attempting to bring charges against Mr. Biden<sup>26</sup>) would support dismissal of any charges you have filed or would try to so file in the future.<sup>27</sup>

<sup>26</sup> To be clear, we do not believe the Government could validly bring charges against our client concerning these issues given the express language of the agreed-upon Diversion Agreement.

<sup>27</sup> Courts recognize that the crime of leaking or disclosing such information

by Government agents sworn to uphold the law is often more egregious than the crimes those agents are charged with investigating. See, e.g., *United States v. Walters*, No. 17. 2373 (2d Cir. Dec. 4, 2018) Jacobs, J. concurring) ([T]he leak of grand jury testimony in some respects more egregious than anything [Defendant] did (insider wading) – the FB supervisor took an oath to uphold the law and was acting in a supervisory capacity to discharge an important public function.” (emphasis ddd).

Again, on top of all the other things Lowell could point to to substantiate a claim that Hunter was being selectively prosecuted, Lowell might ask why Hunter is being prosecuted but not Shapley and Ziegler.

For five years, the government has (apparently) chosen to relentlessly pursue pickayune charges against Hunter Biden while ignoring the crimes committed to try to set up those charges.

And Abbe Lowell may be preparing to make that case in the case of any trial.