

Attachment 14



IRS Criminal Investigation

MONTHLY SIGNIFICANT CASE REPORT
Level of Report: Chief

Washington DC Field Office
Month/Year of Report: May 2021

Subject Name: Robert Hunter Biden
Initiation Date: 12/10/2018
Violations: 26:7201

Case Number: [REDACTED]
[REDACTED] Yes
Periods Involved: 2014-2018

Context: *(Brief Summary of Allegations)*

The investigation concerning Robert H. Biden (herein after "DOE") started as a result of an investigation involving a [REDACTED] online amateur internet pornography company currently under [REDACTED]. Research on the company yielded bank reports indicating that Biden made payments to an alleged escort, who also had received payments from the [REDACTED] amateur pornography company. A review of Biden's tax filings was performed which indicated that Biden had failed to file his 2016, 2017 and 2018 U.S. Individual Income Tax Returns (herein after Form 1040), and a 2017 U.S. Corporate Income Tax Return (herein after Form 1120) with whom he appears to be the responsible party. Further, consulting / board of director payments were observed made to an intermediary for the financial benefit of Biden in 2014, which do not appear to be reported on his 2014 Form 1040.

Actions: *(Significant activities and recent steps taken)*

We continue to be in the next stage of the Investigation after going Overt in December of 2020. We are continuing to receive and review productions provided through the [REDACTED] that had been served thus far. We have conducted multiple interviews of witnesses in the month of April to include a business partner of Sportsman (James B.), and Sportsman's California Accountants (Ed White). The interviews were extremely successful and provided further insight into the investigation, although due to a legal issue, we will need to follow up on the interviews of the California accountants in the next few months. NOTE: The statute for the 2014 tax year which is under investigation expires in October of 2021. We are continuing to work on our plan for additional witness interviews, proffers and [REDACTED], to include individuals located in California, New York, Delaware and Washington DC which are planned for the month of May and June.

Results & Challenges: *(empirical results - for example, SCIs initiated, indictments, seizures, and significant challenges/obstacles)*

At this point in time, evidence obtained to date supports a prosecution recommendation for DOE that he willfully evaded the assessment and payment of Federal income taxes due and owing. This investigation has been hampered and slowed by claims of potential election meddling. Even after the election, the day of action was delayed more than two weeks. The FBI is a participating agency and they have provided conflicting opinions on investigative decisions. FBI is actively investigating potential [REDACTED] violations. Through interviews and review of evidence obtained via [REDACTED] and search warrant, it appears there may be campaign finance criminal violations. AUSA Wolf stated on the last prosecution team meeting that she did not want any of the agents to look into the allegation. She cited a need to focus on the 2014 tax year, that we cannot yet prove the allegation beyond a reasonable doubt and that she does not want to include their Public Integrity unit because they would take authority away from her. We do not agree with her obstruction on this matter. The assigned AUSA does not like dissenting opinions. The USAO and FBI received congressional inquiries concerning this investigation and it's believed they have ignored their requests. We continue to offer resources to complete outstanding investigative tasks but the AUSA prefers to continue to delay tasks to a later date.

Next Steps: *(address known challenges, upcoming strategy and potential completion date)*

Throughout May, we will continue to conduct interviews, and prepare for each of these interviews in the upcoming months. We are still waiting for Sportsman's 2016 tax return to be processed by our IRS processing centers (even with attempting to locate this return twice in Fresno). We are also serving additional financial [REDACTED] as well as awaiting results of international requests to the Cayman Islands and Hong Kong.