

United States Senate
WASHINGTON, DC 20510

February 6, 2025

VIA ELECTRONIC TRANSMISSION

The Honorable Donald J. Trump
President of the United States
The White House
Washington, DC

Dear Mr. President:

We've recently learned that the Office of Special Counsel has confirmed that IRS Supervisory Special Agent ("SSA") Gary Shapley and IRS Special Agent ("SA") Joseph Ziegler were illegally issued gag orders and retaliated against by the IRS under the Biden administration.

These IRS whistleblowers made lawful protected disclosures about the IRS and the Justice Department playing politics by improperly pulling punches in the Hunter Biden tax case. Their whistleblowing exposed to the public that Attorney General Merrick Garland and his Justice Department misled Congress and the public about the role that Biden administration attorneys played in blocking charges against President Biden's son.

After blowing the whistle, and at the Justice Department's direction, the IRS removed the whistleblowers and their entire team from the Biden investigation they had worked diligently for years. It's been 20 months since the whistleblowers sought relief through the normal administrative and legal processes. While there is now an official finding that the IRS could not support its removal of the whistleblowers, the whistleblowers still face other types of ongoing retaliation every day.

This is unacceptable, and you have the power to put a stop to it today.

We've been informed that the senior IRS management who refused to do their job, rolled over for political corruption at DOJ, and targeted the whistleblowers are still in charge. We've been informed that these officials have not stopped the retaliation against Shapley and Ziegler and the bureaucratic processes that are supposed to protect them are too slow and ineffective.

You must hold IRS leadership and the retaliators' feet to the fire. You must ensure that these brave whistleblowers no longer face retaliation which would serve as a great step in restoring the public's trust in the fair and equal treatment of taxpayers that was so damaged by the blatant corruption and special treatment that provided protection and benefits to the Biden family.

These brave public servants are ready to help reform and modernize the IRS. Your actions to protect them, to support them, and to hold the retaliators accountable will send a message to the entrenched bureaucratic interests that bravery, courage, expertise and integrity will be rewarded and bad conduct will be punished.

Sincerely,



Charles E. Grassley
Chairman
Committee on the Judiciary



Ron Johnson
Chairman
Permanent Subcommittee on Investigations