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United States Senate

COMMITTEE ON THE JUDICIARY

WASHINGTON, DC 20510-6275

February 25, 2025

VIA ELECTRONIC TRANSMISSION

The Honorable Scott Bessent
Secretary
Department of the Treasury

Dear Secretary Bessent:

On February 6, 2025, I wrote to President Trump concerning two brave whistleblowers, IRS Supervisory Special Agent ("SSA") Gary Shapley and IRS Special Agent ("SA") Joseph Ziegler. My letter noted that they 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.

Their bravery, courage, expertise and integrity are all leadership qualities that should be exemplified within the ranks of the IRS. Shapley and Ziegler's continued push for the truth despite facing unlawful retaliation at the hands of government bureaucrats shows that they have earned to be put into leadership positions within the IRS Criminal Investigation unit, and I urge you to do so. Their advancement will send a clear, strong message to the entrenched bureaucratic interests that doing the right thing will be rewarded.

PS: If we reinstate
whistleblowers then have
retaliation, it will
send a clear signal
pointing out wrong doing
is an honorable thing to do
It will change the
culture of our bureaucracy

Sincerely,

Chuck

Charles E. Grassley
Chairman

Committee on the Judiciary