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U.S.

Hunter Biden to Plead Guilty to Federal Tax Charges, Resolve Gun Violation

Deal with prosecutors marks culmination of yearslong investigation by Trump-appointed U.S. attorney

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WASHINGTON—Hunter Biden, President Biden’s son, has reached an agreement to plead guilty to misdemeanor tax charges, likely heading off prison time and what would have been a politically explosive prosecution while his father campaigns for re-election.

The deal with federal prosecutors marks the culmination of a yearslong investigation by the U.S. attorney in Delaware, David Weiss, who was appointed by former President Trump and has remained in office under the Biden administration to see through the criminal inquiry into the president’s son.

In a letter filed in Delaware federal court, Weiss’s office said Hunter Biden, 53 years old, is entering a so-called pretrial diversion agreement on a separate firearms charge. Under such agreements, prosecutors generally forgo pursuit of a charge if defendants submit to other training or treatment programs.

Weiss’s office has agreed to recommend a sentence of probation as part of the plea agreement, a person familiar with the deal said. A judge will ultimately decide the sentence, which is likely to include a fine.

Weiss said the investigation was continuing, while Biden’s defense lawyer, Chris Clark, said it was his “understanding that the five-year investigation into Hunter is resolved.”

“I know Hunter believes it is important to take responsibility for these mistakes he made during a period of turmoil and addiction in his life,” Clark said. “He looks forward to continuing his recovery and moving forward.”

Most federal tax prosecutions involve felony charges, such as tax fraud and evasion, not the misdemeanor offenses to which Hunter Biden intends to plead guilty: two counts of willful failure to pay federal income tax. Biden faces a maximum sentence of a year in

prison on each of the misdemeanor tax charges. But tax prosecutions for misdemeanor offenses, without other charges, rarely lead to prison time.

“In my experience, misdemeanor tax prosecutions frequently result in noncustodial sentences. So this is not unusual,” said Caroline Ciruolo, a former acting head of the Justice Department’s tax division.



Hunter Biden owed more than \$100,000 in taxes for both 2017 and 2018 that he didn’t pay, according to a prosecutor’s statement. PHOTO: ANDREW HARNIK/ASSOCIATED PRESS

Weiss and Chris asked the court to schedule an initial appearance on the charges.

In a statement, Weiss said Hunter Biden received more than \$1.5 million in annual income in both 2017 and 2018 and didn’t pay taxes on it, despite owing more than \$100,000 each year. The Wall Street Journal previously reported he paid back about \$1 million, while the charges say he failed to pay at least \$200,000 on time. The reason for that apparent discrepancy wasn’t clear in advance of further details expected from the prosecution.

According to a court document filed Tuesday related to the firearms charge, Biden had a Colt Cobra 38SPL revolver in October 2018, even though he was addicted to drugs and barred from owning a gun.

“I’m very proud of my son,” President Biden told reporters in San Francisco, responding to shouted questions about his son’s plea agreement.

White House spokesman Ian Sams said in a statement that the president and first lady “love their son and support him as he continues to rebuild his life. We will have no further comment.”

Begun in 2018, the investigation first examined the younger Biden’s foreign business dealings but has come in more recent years to focus on his taxes and his false claim, on a

form to purchase a gun, that he wasn't using or addicted to drugs. In his 2021 memoir, "Beautiful Things," Hunter Biden detailed his long addiction to drugs and wrote that he smoked crack "every 15 minutes" for stretches in 2018.

The meandering inquiry lasted five years over two administrations and was beset with many challenges, including disagreements among investigators over how to proceed. By mid-2022, investigators thought there was enough evidence to charge Hunter Biden but prosecutors held off for months while they reviewed defense evidence. Among other issues, prosecutors struggled with whether his drug addiction would present an effective defense against a potential criminal tax case.



U.S. Attorney David Weiss oversaw the investigation into the president's son. PHOTO: U.S. ATTORNEY'S OFFICE

In a charged meeting in October, federal prosecutors were informed of investigators' "longstanding concerns" about what they described as irregularities in the handling of the Justice Department's investigation, according to a lawyer for an Internal Revenue Service supervisor who in April expressed concern to lawmakers about political interference in the probe.

The agent's lawyer said that after his client aired his concerns, he and his investigative team were "no longer invited to any further prosecutorial team calls and meetings on the case, effectively excluding them from the case." He has spoken to congressional investigators under whistleblower protections.

In the weeks leading up to the plea deal, Biden's legal team met with Justice Department officials about the investigation and argued against criminal charges. Ahead of the meeting, Attorney General Merrick Garland testified before the Senate that he had given Weiss broad independence to pursue charges. Weiss told the House Judiciary Committee in a letter earlier this month that "I have indeed been granted ultimate authority over this matter, including responsibility for deciding when, where and whether to file charges and for making necessary decisions to preserve the integrity of the prosecution."

Biden's agreement comes after special counsel Jack Smith brought charges against former President Donald Trump, in a 37-count indictment, unsealed June 9, alleging that the former president unlawfully retained and concealed sensitive government documents. That indictment has rocked the 2024 presidential race, prompting other Republican candidates to address the allegations and face questions about whether they would pardon Trump if elected to the White House.

The case against Hunter Biden, like the one against Trump, posed a test for Garland, whom the president nominated in part because he thought the former federal judge would establish confidence in the Justice Department's independence after years of turmoil during the Trump administration.

In much the same way Garland handled the Trump indictment, he deliberately sought to distance himself from the investigation into Hunter Biden, saying in congressional testimony he had never discussed the matter with the president.

Garland's office had no immediate comment Tuesday. When Weiss filed notice that the plea deal had been reached, the attorney general was hundreds of miles away, traveling to The Hague and Stockholm for meetings with international law-enforcement officials.

Trump immediately seized on Biden's plea agreement, saying in his Truth Social platform that the Justice Department had handed the president's son "a mere traffic ticket."

The criminal inquiry into Hunter Biden unfolded against the backdrop of congressional investigations into President Biden and his family. A Republican-led House inquiry has so far highlighted unflattering but previously known details about Hunter Biden's business dealings abroad, including one episode in which he accepted a 2.8-carat diamond—estimated to be worth up to \$80,000—from a Chinese businessman.

Rep. James Comer (R., Ky.), chairman of the House Oversight Committee, said Hunter Biden's plea deal revealed a "two-tiered system of justice."

“Hunter Biden is getting away with a slap on the wrist when growing evidence uncovered by the House Oversight Committee reveals the Bidens engaged in a pattern of corruption, influence peddling, and possibly bribery. These charges against Hunter Biden and sweetheart plea deal have no impact on the Oversight Committee’s investigation,” Comer said. “We will not rest until the full extent of President Biden’s involvement in the family’s schemes are revealed.”

In May, House Republicans released financial records detailing how Hunter Biden and other relatives of the president received more than \$10 million from foreign sources between 2015 and 2017. House Republicans have pointed to a web of shell companies used for the transactions as evidence of money-laundering and influence-peddling, in which members of the president’s family traded on the Biden name.

The House Republicans haven’t identified any direct payment to President Biden, who has long denied playing any role in his family’s business dealings.

Hunter Biden is still fighting a civil suit in Arkansas in an effort to reduce the child-support payments owed to the mother of his 4-year-old daughter, in a case that could open a window into his finances and other information House Republicans have sought about the president’s son.

While misdemeanor counts require prosecutors to only prove that a person willfully failed to pay their taxes, a felony conviction requires proof that a person specifically tried to evade paying their taxes. Prosecutors rarely bring cases that involve only misdemeanor counts.

“They don’t usually waste their time on misdemeanors. They reserve criminal tax prosecutions for willfully egregious violations of the tax laws,” said Jeffrey Neiman, a former tax prosecutor who is now a defense lawyer. “That’s what makes this case so unusual,” he said.

The way Hunter Biden’s case was resolved is likely to provide fodder across the political spectrum. Some tax experts said misdemeanor cases were so rare that they didn’t think a similar case would be brought against people engaged in similar conduct. Others said that by allowing Hunter Biden to plead guilty to a misdemeanor rather than a felony, they thought prosecutors gave Biden a better deal than other defendants might receive if they had failed to report more than \$3 million in income.

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