

## PRESS RELEASE

# Grand Jury Returns Indictment Charging Robert Hunter Biden with Three Felony Tax Offenses and Six Misdemeanor Tax Offenses

Thursday, December 7, 2023

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## For Immediate Release

Special Counsel David C. Weiss

A federal grand jury returned a nine-count indictment today charging Robert Hunter Biden (Hunter Biden) with three felony tax offenses and six misdemeanor tax offenses.

According to the indictment, Hunter Biden engaged in a four-year scheme in which he chose not to pay at least \$1.4 million in self-assessed federal taxes he owed for tax years 2016 through 2019 and to evade the assessment of taxes for tax year 2018 when he filed false returns. As alleged in the indictment, to further this scheme, Hunter Biden:

- subverted the payroll and tax withholding process of his own company by withdrawing millions outside of the payroll and tax withholding process;
- spent millions of dollars on an extravagant lifestyle rather than paying his tax bills;
- in 2018, stopped paying his outstanding and overdue taxes for tax year 2015;
- willfully failed to pay his 2016, 2017, 2018 and 2019 taxes on time, despite having access to funds to pay some or all of these taxes;
- willfully failed to file his 2017 and 2018 tax returns, on time; and
- when he did finally file his 2018 returns, included false business deductions in order to reduce the very substantial tax liability he faced as of February 2020.

The indictment charges Hunter Biden with the following offenses:

COUNT	STATUTE	OFFENSE	TAX YEAR AND FILING
1	26 U.S.C. § 7203	failure to pay	2016 Form 1040 for Hunter Biden
2	26 U.S.C. § 7203	failure to pay	2017 Form 1040 for Hunter Biden
3	26 U.S.C. § 7203	failure to file	2017 Form 1040 for Hunter Biden

4	26 U.S.C. § 7203	failure to pay	2018 Form 1040 for Hunter Biden
5	26 U.S.C. § 7203	failure to file	2018 Form 1040 for Hunter Biden
6	26 U.S.C. § 7201	tax evasion (felony)	2018 Form 1040 for Hunter Biden
7	26 U.S.C. § 7206	filing a false return (felony)	2018 Form 1040 for Hunter Biden
8	26 U.S.C. § 7206	filing a false return (felony)	2018 Form 1120 for Hunter Biden's company, Owasco, PC
9	26 U.S.C. § 7203	failure to pay	2019 Form 1040 for Hunter Biden

If convicted, he faces a maximum penalty of 17 years in prison. Actual sentences for federal crimes are typically less than the maximum penalties. A federal district court judge will determine any sentence after taking into account the U.S. Sentencing Guidelines and other statutory factors.

The investigation is ongoing.

David C. Weiss, Special Counsel, made the announcement.

Court documents and information for this case is located on the website of the District Court for the Central District of California or on [PACER](#) by searching for Case No. 2:23-cr-00599.

*An indictment contains allegations that a defendant has committed a crime. Every defendant is presumed to be innocent until and unless proven guilty in court.*

## [Indictment](#)

Updated December 7, 2023

## Attachments

[rhb\\_indictment.pdf](#) [PDF, 287 KB]

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## Topic

TAX

## Component

[Office of Special Counsel](#)

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