

1 Angela M. Machala (SBN: 224496)
AMachala@winston.com
2 WINSTON & STRAWN LLP
333 S. Grand Avenue, 38th Fl.
3 Los Angeles, CA 90071
4 Telephone: (213) 615-1700
Facsimile: (213) 615-1750

5 Abbe David Lowell (*admitted pro hac vice*)
AbbeLowellPublicOutreach@winston.com
6 Christopher D. Man
CMan@winston.com
7 WINSTON & STRAWN LLP
1901 L Street NW
8 Washington, DC 20036
9 Telephone: (202) 282-5000
Facsimile: (202) 282-5100

10 Attorneys for Robert Hunter Biden

11
12 **UNITED STATES DISTRICT COURT**
13 **CENTRAL DISTRICT OF CALIFORNIA**
14

15 UNITED STATES OF AMERICA,
16 Plaintiff,
17 vs.
18 ROBERT HUNTER BIDEN,
19 Defendant.

Case No. 2:23-cr-00599-MCS-1

Hon. Mark C. Scarsi

**DECLARATION OF ANGELA M.
MACHALA IN SUPPORT OF
DEFENDANT’S MOTION TO DISMISS
COUNT 9 OF THE INDICTMENT FOR
SPECIFIC SELECTIVE
PROSECUTION**

Hearing Date: March 27, 2024
Time: 1:00 PM
Place: Courtroom 7C

DECLARATION OF ANGELA M. MACHALA

I, Angela Machala, declare as follows:

1. I am an attorney at law licensed to practice before all courts in the State of California and am the attorney of record for Mr. Robert Hunter Biden. I have personal knowledge of the matters contained in this declaration and, if called as a witness to testify, I could and would competently testify to them.

2. I am a partner at Winston & Strawn LLP, located at 333 South Grand Avenue, Los Angeles CA 90071.

3. Attached as **Exhibit A** is a true and correct copy of the November 2, 2020 IRS News Release, titled “IRS makes it easier to set up payment agreements; Offers other relief to taxpayers struggling with tax debts.”

4. Attached as **Exhibit B** is a true and correct copy of the December 19, 2023 IRS News Release, titled “IRS helps taxpayers by providing penalty relief on nearly 5 million 2020 and 2021 tax returns; restart of collection notices in 2024 marks ends of pandemic-related pause.”

5. Attached as **Exhibit C** is a true and correct copy of the August 24, 2022 IRS News Release, titled “COVID tax relief: IRS provides broad-based penalty relief for certain 2019 and 2020 returns due to the pandemic; \$1.2 billion in penalties being refunded to 1.6 million taxpayers.”

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on this 20th day of February, 2024 in Los Angeles, California.

/s/ Angela M. Machala
ANGELA M. MACHALA