

# [***Hunter Biden's lawyers push California judge to toss out tax charges***](https://advance.lexis.com/api/document?collection=news&id=urn:contentItem:6BNB-0H31-JC5B-G1PJ-00000-00&context=1516831)

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**Body**

LOS ANGELES — Attorneys for [*Hunter Biden*](https://apnews.com/hub/hunter-biden) asked a judge Wednesday to toss out the tax case accusing him of a four-year scheme to avoid paying $1.4 million in taxes while living an extravagant lifestyle.

President Joe Biden's son has pleaded not guilty to the [*nine felony and misdemeanor tax offenses*](https://apnews.com/article/hunter-biden-tax-charges-special-counsel-75b2aa05f247535677454ff2dfa7c71f). His attorneys argued the prosecution is politically motivated, was tainted by leaks from IRS agents who claimed publicly the case was mishandled and includes some allegations from before he moved to California.

Prosecutors framed the claims as far-fetched during the three-hour hearing. Prosecutor Leo Wise scoffed at the idea that the case was tainted by the IRS agents “who I couldn’t have picked out of a lineup."

Defense attorney Abbe Lowell, on the other hand, maintained the case was hopelessly contaminated by partisan ***politics***, calling it “the least ordinary prosecution a person could imagine.”

U.S. District Judge Mark C. Scarsi appeared to be skeptical, telling Lowell the hard evidence for some of his claims was lacking. “You cite to a lot of things on the internet," he said.

Scarsi said he would likely rule on motions to dismiss by April 17.

[*Hunter Biden has also been charged in Delaware*](https://apnews.com/article/hunter-biden-court-gun-charges-indictment-investigation-68b186294bb36071c02428834ec5f470) with lying on a federal form to buy a gun in 2018 by saying he wasn’t using or addicted to illegal drugs, even though he has acknowledged being addicted to crack cocaine at the time. He has pleaded not guilty in that case, which also accuses him of possessing the gun illegally.

Both cases are overseen by [*special counsel David Weiss*](https://apnews.com/article/hunter-biden-david-weiss-congress-republicans-aed25541b709a57371cdfe1582be0c5a) and now have tentative trials scheduled for June, though defense attorneys are also trying to get the Delaware gun charges tossed out.

The two sets of charges come from a yearslong federal investigation that had been expected to wrap up over the summer with a plea deal in which Hunter Biden would have gotten two years of probation after pleading guilty to misdemeanor tax charges. The president's son, who has since repaid the back taxes with a loan, also would have [*avoided prosecution on the gun charge*](https://apnews.com/article/hunter-biden-gun-charges-e9b902d7cd7061101d616bdececfc078) if he stayed out of trouble.

Defense attorneys argue that immunity provisions in the deal were signed by a prosecutor and are still in effect, though prosecutors disagree.

But the deal that could have spared Hunter Biden the spectacle of a criminal trial during the 2024 presidential campaign [*unraveled after a federal judge*](https://apnews.com/article/hunter-biden-plea-deal-taxes-gun-drugs-690d38f1ffae4dfce2c171d21e7d3594) in Delaware began to question it. Now, the tax and gun cases are moving ahead as part of an unprecedented confluence of political and legal drama: As the November election draws closer, the Justice Department is actively prosecuting both the Democratic president’s son and the presumptive Republican nominee, Donald Trump.

Hunter Biden’s original proposed plea deal with prosecutors had been pilloried as a “sweetheart deal” by Republicans, including Trump. The former president is facing his own criminal problems — 91 charges across four cases, including that [*he plotted to overturn*](https://apnews.com/article/trump-capitol-riot-immunity-9528a29b2dbebb6ee4a4ebd26780f98c) the results of the 2020 election, which he lost to Joe Biden.

Hunter Biden’s criminal proceedings are also happening in parallel to so-far unsuccessful efforts by congressional Republicans to link his business dealings to his father. Republicans are pursuing an [*impeachment inquiry into President Biden*](https://apnews.com/article/hunter-joe-biden-impeachment-congress-subpoena-37fe9652539c2c501d8b8bd8c3cc8901), claiming he was engaged in an influence-peddling scheme with his son. No evidence has emerged to prove that Joe Biden, as president or previously as vice president, abused his role or accepted bribes, though questions have arisen about the ethics surrounding [*the Biden family’s international business dealings*](https://apnews.com/article/hunter-biden-congress-oversight-republicans-devon-archer-4b706443a04e0c40a80c65e24d7d69dc).

In launching their Biden impeachment inquiry last year, the House Republicans relied in large part on unverified claims from an FBI informant released by Senate Republicans suggesting that payments totaling $10 million from [*Ukrainian energy company Burisma*](https://apnews.com/united-states-presidential-election-9d4595ba4f3140c6bb6a3473a91f4a4c) to the Bidens were discussed. The now-former FBI informant, Alexander Smirnov, was arrested last month in a case also overseen by Weiss. He has pleaded not guilty to charges that he fabricated the bribery allegations. His attorney attended Wednesday’s hearing, though he did not speak in the courtroom.

If convicted of the tax charges, Hunter Biden, 53, could receive a maximum of 17 years in prison.

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