



Director of Field Operations (DFO) IRS CI's Washington, D.C. Field Office (DCFO) Michael "Mike" Thomas Batdorf

Shapley, 21: "In a briefing that I requested to make to Director of Field Operations Batdorf and SAC Waldon on March 2nd, 2021, investigators mentioned the possibility of blowing the whistle on how DOJ was handling this case. My special agent in charge disengaged and was minimally involved moving forward."

Ziegler, 31: "[Not only was I having issues with the prosecutors on the case, but then I had issues internally within the IRS. And I had to go around my senior leadership to my director of field operations. So that's the fourth person above me. He [Batdorf] told me that I can come to him any time with any issues that I'm having."

Ziegler, 51: "It would be the special agent in charge, Kareem Carter ... I think it's important that, on that phone call [with Kareem Carter], we [Shapley et al.] asked for a reason why [we were removed] and weren't given that."



Deputy Division Counsel (Strategic Litigation) IRS Paul Timothy Butler

Butler represented the IRS at the transcript testimony of DFO Mike Batdorf on 09/12/2023 to Congress.

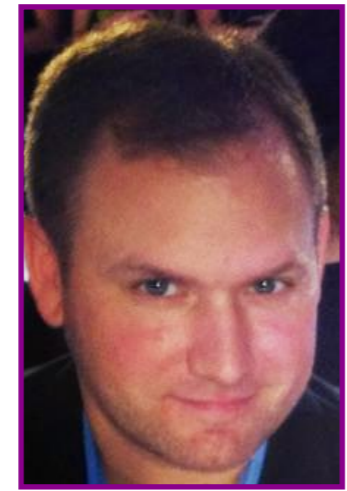


Special Agent in Charge (SAC) IRS CI's Washington DCFO Kareem Carter

Shapley, 169-170: Kareem Carter informed Shapley that Shapley and his IRS investigative team had been abruptly removed—per DOJ/Delaware USAO's request—from the Hunter Biden aka "Sportsman" investigation.

Ziegler, 172: "It was like 2 minutes later, Kareem Carter, the SAC [Special Agent in Charge], sends an email to all the managers in the D.C. field office saying that you are to follow the chain of command."

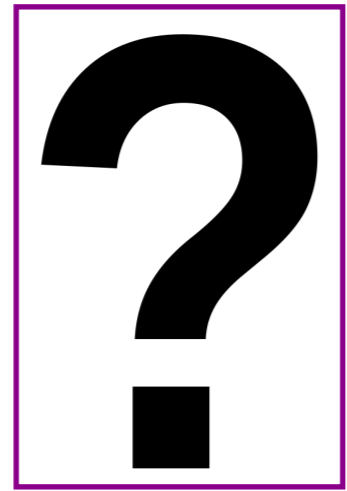
Ziegler, 51: "It would be the special agent in charge, Kareem Carter ... I think it's important that, on that phone call [with Kareem Carter], we [Shapley et al.] asked for a reason why [we were removed] and weren't given that."



Director IRS CI's Office of Communications Justin Thomas Cole

Cole sent an email on 09/22/2021 to Jim Lee & Jim Robnett, the Chief and Deputy Chief of CI, respectively: "I took a call from a CNN producer yesterday ... but because we are not approving it as is for Los Angeles[!]"

Ziegler, 51: "It would be the special agent in charge, Kareem Carter ... I think it's important that, on that phone call [with Kareem Carter], we [Shapley et al.] asked for a reason why [we were removed] and weren't given that."



Acting Assistant Special Agent in Charge (ASAC) IRS CI's Washington DCFO David M. Denning

Denning sent an email to SA Ziegler, with SA Puglisi, cc'd, on 09/20/2021 explaining some of the bureaucratic roadblocks which Denning—and other IRS bigwigs—were constructing for Ziegler: "[T]hese witnesses may be hard to find. We want more assistance your efforts will be productive ... what ideas do you have because we are not approving it as is for Los Angeles[!]"

Ziegler, 51: "It would be the special agent in charge, Kareem Carter ... I think it's important that, on that phone call [with Kareem Carter], we [Shapley et al.] asked for a reason why [we were removed] and weren't given that."



Acting DFO (Retired) IRS CI Michael Joseph DePalma

DePalma was copied on an email from the IRS CI Deputy Chief when the latter directed one of his subordinates, the SAC of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



Deputy Chief IRS CI Guy Anthony Ficco

Ficco was the SAC of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



Chief (Retired) IRS CI John Donald "Don" Fort

Fort was the Chief of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

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Special Agent (SA) IRS CI Robert Ellis Gearhart, Jr.

Gearhart was present with his colleague, Ziegler, when the latter made an inventory for Hunter's opik cloud [sic] Backups" on 07/11/2020.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



Deputy Division Counsel IRS CT (Criminal Tax) Elizabeth Hadden

Hadden was the Deputy Division Counsel of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



SA IRS CI James David Havrilla

Havrilla was the SA of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



SAC (Retired) IRS CI's Washington DCFO Kelly Rae Jackson

Jackson was the SAC of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



Supervisory Special Agent (SSA) IRS CI's Washington DCFO Matthew "Matt" John Kutz

Kutz was the SSA of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



SAC IRS CI's New York Field Office Jonathan Dominic Larsen

Larsen was the SAC of the New York Field Office, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



Chief IRS CI James "Jim" Charles Lee

Lee was the Chief of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



SSA IRS CI's Washington DCFO Gary Lynn Shapley, Jr.

Shapley was the SSA of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 15: "[A]n amazing co-case agent [Puglisi] who was there for me every step of the way ... when I felt like I couldn't go with the investigation anymore because of what was being done[.]"



SA IRS CI Antonio "Anthony" Barrett LoPiccolo

LoPiccolo was the SA of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 7: LoPiccolo was present for a meeting between the IRS & the U.S. Attorney's Office in Delaware on 09/03/2020 during which AUSA Lesley Wolf evidently questioned whether the U.S. pResident Joe Biden's guest house was "juice" that was "worth the squeeze."



Division Counsel IRS CT Richard "Rick" Thomas Lunger

Lunger was the Division Counsel of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 23: "It [the Special Agent Report] then went to CT senior leadership Rick Lunger and Elizabeth Hadden, and direction was given to the line attorney, Ms. Steinbrunner, to change it to a nonconcur for all charges."



Supervisory Trial Attorney IRS CT Veena Kumari Luthra

Luthra was the Supervisory Trial Attorney of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 20-21: "Around the same time in 2019, I had emails being sent to me ... and the prosecutors on the case, the Hunter Biden prosecutors, from my IRS supervisor. So this was Matt Kutz still. From what I was told by various people in my agency, my IRS supervisor, Matt Kutz, created memos which he put in the investigations regarding the investigation potentially violating the subject's Sixth Amendment rights. He also referred to Donald Trump's tweets at the time. I recall that at one point I had to go around my supervisor and ask his boss, ASAC George Murphy, to tell him to stop sending me and the Hunter Biden prosecution team these emails and that I was searching media articles on a weekly basis[.]"



ASAC (Retired) IRS CI's Washington DCFO George Bernard Murphy

Murphy was the ASAC of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 20-21: "Around the same time in 2019, I had emails being sent to me ... and the prosecutors on the case, the Hunter Biden prosecutors, from my IRS supervisor. So this was Matt Kutz still. From what I was told by various people in my agency, my IRS supervisor, Matt Kutz, created memos which he put in the investigations regarding the investigation potentially violating the subject's Sixth Amendment rights. He also referred to Donald Trump's tweets at the time. I recall that at one point I had to go around my supervisor and ask his boss, ASAC George Murphy, to tell him to stop sending me and the Hunter Biden prosecution team these emails and that I was searching media articles on a weekly basis[.]"



Deputy Commissioner for Services & Enforcement IRS Douglas "Doug" William O'Donnell

O'Donnell was the Deputy Commissioner for Services & Enforcement of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 118: "I get a phone call from my Assistant Special Agent in Charge, George Murphy, who tells me that FBI headquarters notified Secret Service headquarters and the transition team that the day of action was occurring the next day ... All of it is strange."



SA IRS CI Christina Ann Puglisi

Puglisi was the SA of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 133: "I can't even think of a time when we didn't have a discussion immediately after these meetings with just me, case agent [Ziegler], co-case agent [Puglisi], and sometimes with FBI agents on the phone to discuss this."



Counselor to Commissioner IRS Joseph "Joe" Anthony Rillotta

Rillotta was the Counselor to Commissioner of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 133: "I can't even think of a time when we didn't have a discussion immediately after these meetings with just me, case agent [Ziegler], co-case agent [Puglisi], and sometimes with FBI agents on the phone to discuss this."



Deputy Chief (Retired) IRS CI James "Jim" Douglas Robnett

Robnett was the Deputy Chief of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 133: "I can't even think of a time when we didn't have a discussion immediately after these meetings with just me, case agent [Ziegler], co-case agent [Puglisi], and sometimes with FBI agents on the phone to discuss this."



SA IRS CI Adam Mark Soline

Soline was the SA of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 122: "[R]ight up to the time when Special Agent Josh Wilson or Special Agent Adam Soline, who is an IRS agent, one of my agents, was going up to this door [to the home of Rob Walker], they were debating. They were basically debating about Lesley Wolf's directives. And they were like, how can we not ask? Like, that was wrong. We got to ask. We got to ask. And so they basically decided that they would ask the question without saying the words 'big guy,' and that then they would somehow be doing what they were asked to do."



Line Attorney IRS CT Christina "Christy" Beth Steinbrunner

Steinbrunner was the Line Attorney of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

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ASAC (Retired) IRS CI's Washington DCFO Christopher "Chris" John Wajda

Wajda was the ASAC of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 122: "[R]ight up to the time when Special Agent Josh Wilson or Special Agent Adam Soline, who is an IRS agent, one of my agents, was going up to this door [to the home of Rob Walker], they were debating. They were basically debating about Lesley Wolf's directives. And they were like, how can we not ask? Like, that was wrong. We got to ask. We got to ask. And so they basically decided that they would ask the question without saying the words 'big guy,' and that then they would somehow be doing what they were asked to do."



SAC IRS CI's Washington DCFO Darrell Jermaine Waldon

Waldon was the SAC of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 23: "I informed SAC Waldon, and he telephoned Ms. Steinbrunner's supervisor, Veena Luthra. Ms. Luthra stated it had always been a nonconcur. I then communicated with SAC Waldon that CT was misrepresenting the facts."



ASAC IRS CI's Washington DCFO Lola Bridgette Watson

Watson was the ASAC of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Shapley, 46, email from Watson to Ziegler: "You have been told several times that you need to follow your chain of command. IRS Criminal investigation maintains a chain of command for numerous reasons to include trying to stop unauthorized disclosures."



Commissioner IRS Daniel "Danny" Ivan Werfel

Werfel was the Commissioner of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 8: "From a committee investigative counsel: '8. a hearing before the Ways and Means Committee on April 27th, 2023, Chairman Smith asked IRS Commissioner Werfel to commit that there will be no retaliation against whistleblowers. The IRS Commissioner replied, quote: 'I can say without any hesitation there will be no retaliation for anyone making an allegation and quote: 'We understand your removal from the case team came subsequent to that testimony from the Commissioner. This is very troubling and we will certainly discuss that in more detail today.'"



SA IRS CI's Washington DCFO Joseph "Joe" Anthony Ziegler

Ziegler was the SA of the Washington DCFO, Kelly Jackson, to work with [her] team and prepare a 1 page brief on Sportsman [Hunter Biden]—on 11/08/2020 via email.

Ziegler, 9: "I'm coming here to you today after someone from your committee reached out to my counsel to come in and testify ... It was my duty as a government employee to abide by your request[.]"



SA IRS CI's Washington DCFO Joseph Ziegler

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