## Ziegler transcript: waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-2-Transcript\_Redacted.pd



Director of Field Operations (DFO)
IRS Cl's Washington, D.C. Field Office (DCFO)
Michael "Mike" Thomas Batdorf
DOB: 02/28/1978 michael.batdorf@ci.irs.gov Wife: Ann "Annie" Caryn Batdor (*née* Rorwick) McLean, VA 22102

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: "[N]ot only was I having issues with the prosecutors on the case, but then I had issues internally within the IRS. And 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 issues on this case — it's the director of field operations, his name is Mike Batdorf — that I can come to him at any time and with any issues that I'm having."



Deputy Division Counsel (Strategic Litigation) Paul Timothy Butler DOB: 08/07/1969 linkedin.com/in/paul-t-butler-1b504973
Wife: Jennifer Lynne Butler (née McLain) Odenton, MD 21113

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

Shapley, 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[.]"



Special Agent in Charge (SAC) IRS Cl's Washington DCFO Kareem Andrece Carter DOB: 04/14/1979 kareem.carter@ci.irs.gov linkedin.com/in/kareem-carter-5530b9ab Wife: Ada Tingui Sop Carter (née Sinnah-Yovonie) Bowie, MD 20721

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.



Director
IRS Cl's Office of Communications
Justin Thomas Cole
DOB: 04/19/1979
justin.cole@ci.irs.gov
linkedin.com/in/justin.cole-76a5a81a4
Taxpayer-funded work phone: 202-768-2110
Wife: Patricia "Trish" Karina Pincus Cole
Alexandria, VA 22310

· Producer is aware of a witness who

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 ... about Sportsman [Hunter Biden] (he did not use that term obviously). ...

was recently interviewed by our agents and FBI in Delaware. Witness told and FBI in Delaware, witness told producer that he was under the impression that they were wrapping things up and just had a few basic questions to 'put a bow on the investigation.'

• Producer has an email from Hunter → Retaliatory email from Carter on 05/19/2023: "There should be no instances where case related activity discussions leave this field office without seeking saying he expected all of this 'stuff' to go away when his dad becomes

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 DOB: xx/xx/19xx david.denning@ci.irs.gov

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 assurance your efforts will be productive. ... what ideas do you have because we are not approving it as is for Los Angeles[.]"



Acting DFO (Retired) IRS CI IRS CI
Michael Joseph DePalma
DOB: 01/24/1969
mdepalma@maiassistance.com
inkedin.com/in/michael-d-3b366739
Ex-wife: Susan Marie DePalma (née Lopez) 255 Sunrise Dr Apt 304 Kev Biscavne. FL 33149

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.



Deputy Chief IRS CI IRS CI
Guy Anthony Ficco
DOB: 08/24/1974
guy.ficco@ci.irs.gov
linkedin.com/in/guy-ficco-5a0a80143
Wife: Kiersten Ann Ficco (née Stiansen) Alexandria, VA 22301

Ziegler, 48: "Special Agent in Charge Kareem Carter ... [Carter's] supervisor would be Mike Batdorf, director of field operations, for the IRS Criminal Investigation. And then above him would be Guy Ficco, deputy chief of IRS Criminal Investigation. And then above him would be our chief, Jim Lee, IRS Criminal Investigation."



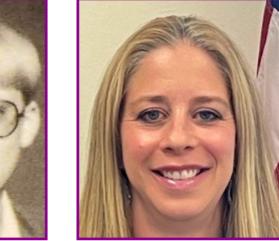
Chief (Retired)
IRS CI
John Donald "Don" Fort
DOB: 02/05/1968
dfort@kflaw.com
linkedin.com/in/don-fort-4a656435
Wife: Jane Fort (née Voyzey) 280 Tracy Dr Moneta, VA 24121

Shapley, 87: "Don Fort was the chief through December 31st of 2020 and since then, the chief is Jim Lee." Shapley, 166: "[B]ecause of my reputation working on international cases and working with other countries, and my experience, Chief Don Fort at the time selected me."



Special Agent (SA) Special Agent (SA)
IRS CI
Robert Ellis Gearhart, Jr.
DOB: 04/04/1965
robert.gearhart@ci.irs.gov
linkedin.com/in/robert-gearhart-9502952a
Ex-wife: Melissa Lynn Gearhart (née Mykkeltvedt) Marietta, GA 30062 Gearhart was present with his

colleague, Ziegler, when the latter <u>made</u> <u>an inventory</u> for Hunter's "Apple Icloud [sic] Backups" on 07/11/2020.



Deputy Division Counsel IRS CT (Criminal Tax) Elizabeth Caryl Hadden DOB: 06/22/1974 elizabeth.c.hadden@irs.gov linkedin.com/in/elizabeth-hadden-1075864 Husband: Mark Anthony Hintzen (Also an attorney at the IRS) Alexandria, VA 22308

Shapley, 23: "The CT Counsel Line Attorney [] Steinbrunner worked with the case agent to get Shapley, 23: "The CT Counsel Line Attorney [] Steinbrunner worked with the case agent to get questions answered and to understand the case and the evidence. [Steinbrunner] indicated to the case agent that she was going to concur with all the recommended charges in the SAR [Special Agent Report]. On February 9th, 2022, a CT counsel attorney at the national office reached out to the co-case agent [Christine Puglisi] and told her that Ms. Steinbrunner had sent it forward with concur for all charges and that the five members of the review team at the national office concurred with the line attorney. It 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. 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."

Shapley, 77: "Elizabeth Hadden was at the Department of Justice tax division up until a year or 2 years ago maybe. Like, 2 years ago. And then she came over to be the number two in CT counsel."



SA IRS CI James David Havrilla DOB: 09/23/1983 james.havrilla@ci.irs.gov fb.com/profile.php?id=6225489 Wife: Alexandra "Alex" Katharine Zamorski Harrisburg, PA 17112

Shapley, Statement on 09/20/2023: "In October 2020, I attempted to provide an update to the Chief of IRS-CI through (Special Agent in Charge) SAC Kelly Jackson. SAC Kelly Jackson told me that the Chief did not need to know any details. I then attempted to update SAC Jackson. She interrupted and stated, 'I do not want to know anything I don't need to know...' I interpreted this as an indication that SAC Jackson believed that the less information she knew about problems with a high-profile matter like this one, the less there was a chance that such problems could negatively affect her career. SAC Jackson told me that I was to communicate with U.S. Attorney David Weiss and prosecutors on the case. I believed this to be an instruction that was inconsistent with typical protocol that required the SAC to have regular communications with the U.S. Attorney. IRS-CI SA James Havrilla witnessed this telephone call."



Supervisory Special Agent (SSA) IRS CI's Washington DCFO Matthew "Matt" John Kutz DOB: 12/27/1974 matthew.kutz@ci.irs.gov Wife: Brooks Elizabeth Scoville Glenwood, MD 21738 SAC (Retired) SAC (*Retired*) IRS CI's Washington DCFO **Kelly Rae Jackson** DOB: 03/08/1964 236 N Brookhollow Way Clayton, NC 27520

Clayton, NC 27520

Shapley, Statement on 12/05/2023: "IRS leadership abandoned me and my team to deal with this controversial case as best we could. As early as October 2020, I attempted to tell then-Special Agent in Charge Kelly Jackson that the Chief of IRS-CI should be made aware of certain issues leading up to the day of action planned for after the election. Her response was, "He doesn't need to know any of the details." When I attempted to inform her of the issues, she interrupted me and said, "I don't want to know anything that I don't need to know." She further directed me to take over direct communications with USA Weiss. When SAC Jackson retired and SAC Darrell Waldon took over in early 2021, that dynamic did not change. I remained the IRS-CI leader charged with communicating with USA Weiss directly." Ziegler, 20-21: "From what I was told by various people in my agency, my IRS supervisor, Matt Kutz, created memos which he put in the investigative files 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 and was aware of everything being written in the media regarding the case." Ziegler, 77: "Matthew Kutz ... He was my supervisor at the time and from the articles that he was sending me, I would say he had more of a liberal view than I had and it was pretty obvious from the things he would send me and discuss ... it came to a point to where he's sending us so many media articles about different issues that I had to tell him stop, please. And I had to go around him. And that's when I went to my ASAC at the time, George Murphy, who was above him."



SAC
IRS CI's New York Field Office
Jonathan Dominic Larsen
DOB: 03/06/1974
jonathan.larsen@ci.irs.gov linkedin.com/in/jonathan-larsen-223751177
Wife: Gretchen Lee Larsen (née Geltz) Pittstown, NJ 08867

Larsen was briefed about a witness in the investigation having leaked to the media; Larsen was alluded to in the aforementioned email on 09/22/2021 from Justin Cole to the Chief and Deputy Chief of CI: "I took a call from a CNN producer yesterday who gives me a heads up on things he is working on and allows me the opportunity to comment. Yesterday he called me about Sportsman [Hunter Biden] (he did not use that term obviously). I reached use that term obviously). ... I reached out to Jonathan Larsen yesterday afternoon to let him know as well."



IRS CI
James "Jim" Charles Lee
DOB: 11/04/1971
james.lee@ci.irs.gov
linkedin.com/in/jim-lee-08744921
Wife: Sarah Katherine Lee (née Reppart) Aldie, VA 20105

Shapley, 87: "Don Fort was the chief through December 31st of 2020 and since then, the chief is Jim Lee."



Antonino "Anthony" Barrett LoPiccolo
DOB: 07/16/1977
antonino.lopiccolo@ci.irs.gov
linkedin.com/in/anthony-lo-piccolo-0733852
Wife: Andrea Mary LoPiccolo (née Hauber) West Chester, PA 19382

Shapley, 39: "[i]t was me, [Joe Ziegler], and the co-case agent, Christine Puglisi. And there was also an IRS CI agent out of the Philadelphia Field Office that was working some ancillary issues, Anthony LoPiccolo, who would also participate in those [prosecution team meetings]."

Shapley, Exhibit 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 conducting a search warrant on U.S. pResident Joe Biden's guest house was "juice" that was "worth the squeeze."



Division Counsel IRS CT
Richard "Rick" Thomas Lunger
DOB: 09/20/1968
richard.Llunger@irs.gov
inkedin.com/in/richard-t-lunger-58925112
Ex-wife: Margaret Mary Lunger (née Mastroberardino) Arlington, VA 22201

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



Supervisory Trial Attorney IRS CT Veena Kumari Luthra DOB: 01/08/1968 Husband: Nicholas "Nick" Sean Murphy Richmond, VA 23227

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. 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 ... I have no idea why Ms. Luthra would provide false information about this topic."

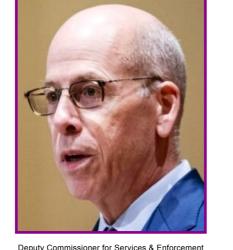


IRS Cl's Washington DCFO
George Bernard Murphy
DOB: 07/27/1964
linkedin.com/in/george-murphy-21485533
2nd wife: Jane Hanner
42671 Leaflet Ln
Chantilly, VA 20152

ASAC (Retired)

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."

Ziegler, 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 investigative files 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[.]" articles on a weekly basis[.]



IRS
Douglas "Doug" William O'Donnell
DOB: 09/09/1963
douglas.odonnell@irs.gov
Wife: Maria Teresa O'Donnell
(née Pustorino)
Arlington, VA 22203

→ Email from O'Donnell to IRS employees on 05/25/2023: "We take any issue involving

In his email to IRS employees, O'Donnell did not communicate the unambiguous federal statutes [5 USC § 2302(b)(13)(A) et al.] which afford federal whistleblowers the right to disclose information to congressional committees. His email, therefore, was essentially a lie by omission to strong-arm whistleblowers.



SA IRS CI Christine Ann Puglisi DOB: 05/09/1984 christine.puglisi@ci.irs.gov Alexandria, VA 22315

Shapley, 88: "[T]here was a common theme that [Joe Ziegler] and the co-case agent Christine Puglisi would -- after all these pros [prosecution] team calls we would have a follow-up call. And sometimes FBI agents would be on there as well. And it was basically talking about the strategy and it often became like, Wow, they are not letting us do this. Can you believe they said that? Like that type of thing ... in order to protect the record of the investigation basically it was me that could only basically it was me that could only document that[.]"

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."

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



Deputy Chief (Retired) IRS
Joseph "Joe" Anthony Rillotta
DOB: 05/12/1977
joseph.a.rillotta2@irscounsel.treas.gov
inkedin.com/in/joe-rillotta
Taxpayer-funded work phone: 202-768-2110
Wife: Ashley Elizabeth McKean
Bethesda, MD 20817 James "Jim" Douglas Robnett
DOB: 08/09/1963
jrobnett@maiassistance.com nkedin.com/in/james-robnett-b5697445 Wife: Nancy Robnett Safety Harbor, FL 34695 Rillotta, along with the aforementioned Butler, represented the IRS at the transcribed testimony of DFO Mike Batdorf on 09/12/2023 to Congress.

Robnett directed one of his subordinates, the then-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.



Adam Mork Soline DOB: 06/24/1977 adam.soline@ci.irs.gov Wife: Melissa Soline (née Amir-Arjomand) Naperville, IL 60540

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 deliberating. 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
DOB: 07/05/1971
linkedin.com/in/christy-steinbrunner-782a281
Ex-husband: Robert "Bob" Ernest Bray, Jr.
Fort Mitchell, KY 41017

Shapley, 23: "The CT Counsel Line Attorney Christine Steinbrunner worked with the case agent [Ziegler] to get questions answered and to understand the case and the evidence. She indicated to the case agent [Ziegler] that she was going to concur with all the recommended charges in the SAR [Special Agent Report]."

Ziegler, 33: "All along they were telling me that that -- CT counsel attorney was telling me -- her name was Christy Steinbrunner -- we're good to go on these, I'm going to give you [a] green [light]. So green being that you're good to go on those years."

Ziegler, 86: "She [Steinbrunner] is essentially a line attorney with the national office, and she deals directly with our international tax group."



ASAC (Retired) ASAC (Retired)
IRS CI's Washington DCFO
Christopher "Chris" John Wajda
DOB: 10/25/1967
bragllc@protonmail.com
linkedin.com/in/christopher-wajda-97559b19b
Wife: Lisa Adrienne Wajda
(née Mickey)
6302 Clear Springs Ct
Clifton, VA 27210

Wajda was copied on an email from Kutz to Jackson on 04/29/2019, days after Joe announced his bid for the pResidency, that stated the following: "Jason Poole [from DOJ] telephoned me and advised after inter-department discussions well above his level, it is highly likely the Robert Doe [Biden aka Sportsman] case will go to the Delaware USAO for investigation." The subject of the foregoing subject was "Venue issue[.]"



IRS CI's Washington DCFO
Darrell Jermaine Waldon
DOB: 11/08/1979
darrell.waldon@ci.irs.gov inkedin.com/in/darrell-w-3aa787a4 Washington, DC 20011

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

Shapley, Exhibit 10, an email from 10/11/2022 from Waldon to Shapley in response to an email from Shapley to Waldon on 10/07/2022: "Thanks, Gary. You covered it all. I am taking care of [the] referral [of the mishandling of the "Sportsman" investigation] to TIGTA [Treasury Inspector General for Tax Administration]."



ASAC
IRS CI'S Washington DCFO
Lola Bridgette Watson (née Nicholas)
DOB: 11/24/1981
lola.watson@ci.irs.gov
Ex-husband: Brent Laron Watson
Washington, DC 20002

Shapley, 171: "ASAC Lola Watson sent him [Ziegler] an email basically threatening him [Ziegler] that he [Ziegler] could have violated 6(e) with the communication with someone who's not 171: "ASAC Lola Watson sent him on the 6(e) [grand jury materials] list.

Ziegler, 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 Daniel "Danny" Ivan Werfel DOB: 04/24/1971 linkedin.com/in/danny-werfel-89441594 Wife: Beth Anne Werfel

Ziegler, 8, from a committee investigative counsel: "At a hearing before the Ways and Means Committee on April 27th, 2023, Chairman Smith asked IRS Commissioner Werfel to 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,' end 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."



RS CI's Washington DCFO
Gary Allen Shapley, Jr.
DOB: 12/27/1977
gary.shapley@ci.irs.gov
Wife: Stephanie Lynn Shapley (née Haley) Woodbine, MD 21797 Shapley, 12: "Some of the decisions seem to be influenced by politics. But whatever the motivations,

Snapley, 12: Some of the decisions seem to be influenced by politics. But whatever the motivations, at every stage decisions were made that had the effect of benefiting the subject of the investigation. These decisions included slow-walking investigation. These decisions included slow-walking investigations steps, not allowing enforcement actions to be executed, limiting investigators' line of questioning for witnesses, misleading investigators on charging authority, delaying any and all actions months before elections to ensure the investigation did not go overt well before policy memorandum mandated the pause. These are just only a few examples. The investigation into Hunter Biden, code name Sportsman, was first opened in November 2018 as an offshoot of an investigation the IRS was conducting into a foreign-based amateur online pornography platform. Special Agent [Ziegler] developed the investigative lead and was assigned to be the original case agent. In October 2019, the FBI became aware that a repair shop had a laptop allegedly belonging to Hunter Biden and that the laptop might contain evidence of a crime. The FBI verified its authenticity in November of 2019 by matching the device number against Hunter Biden's Apple iCloud ID."



SA IRS CI's Washington DCFO Joseph "Joe" Anthony Ziegler DOB: 02/13/1985 joseph.ziegler@ci.irs.gov Atlanta, GA 30317

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 y duty as a government employée to abio

Ziegler, 12: "[In] November of 2018 ... I transitioned to the International Tax and transitioned to the International Tax and Financial Crimes group out of Washington, D.C., where we specialized in international tax crime ... We're a specialty group. We sit all over the U.S. ... I had initiated the criminal tax investigation into Robert Hunter Biden."



