

# Attachment 7

Emailed DFO Batdorf on 1/5/2023 at 1135 asking for a quick discussion  
He responded 1/6/2023 at 0805  
Shapley called his cell phone [REDACTED] at 0945 on 1/6/23

Call with: DFO Batdorf

Re: REDACTED Whistleblowing

Told him that Shapley wanted to keep him in the loop so he wasn't caught off guard. Shapley told him that the IRS and TIGTA was notified two days ago that Shapley had retained whistleblower counsel.

Shapley told the DFO that is was on the REDACTED investigation but that Shapley's attorney, and those he had notified, does not know which investigation or who the subject is at this point. Shapley told him that he was relying on his attorney to assist in navigating the 6e and 6103 requirements.

DFO thanked me for letting him know and stated he had not heard about it yet.

Shapley thanked him for his support and for him and his agencies continued support.

DFO responded that Shapley has his support and the agencies support.

DFO asked about the process and Shapley responded that the Congressional Judiciary committees, OSC, IRS OGC and TIGTA have been notified and have participated in calls and/or meetings with my counsel. Shapley said that more will be notified in the coming days to include potentially the Ways and Means Committees and DOJ IG. Shapley stated that it would take a concerted effort to ensure that 6e or 6103 information is considered when making a the full complaint and that a process was in place to ensure permission from the appropriate source is received concerning these matters.

Shapley stated that the conduct that will be the basis of the whistleblower complaint is primarily pointed toward DOJ and the Delaware USAO. Shapley said that he and the IRS will not be immune from criticism. Some of that will be legitimate and some not legitimate.

Shapley said that this could be viewed by IRS-CI as a hedge to those who would attack it if it was determined the investigation was not handled properly. Shapley said that the IRS can make the point that an IRS agent was the one who blew the whistle and fought for what he thought was right in the investigation.

Shapley stated that there may be allegations against him, that he believes will be nefarious, from DOJ/USAO and that he hoped the agency would support him

during that. DFO stated that he had not heard of any allegations made against Shapley.

Shapley said that he had have multiple jobs at one time for a long time that brought on a lot of stress and that he had always excelled in those positions. He stated that continuing the mission during this would be no different.

The DFO again provided his support and the agency's support moving forward and thanked me for talking to him about.

The tone of the call was professional and cordial.

This is not all inclusive. Other items were discussed but mostly personal and or jovial in nature.

The called ended at approximately 0958 (may be 0953).