

Exhibit 1 continued

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

Attachment
Sequence No. **14**

Name: proprietor

Social security number (SSN)

RYAN E. SHORT

-9191

A Principal crop or activity FARMING	B Enter code from Part IV ▶ 111100	C Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr.)
E Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on passive losses.			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
F Did you make any payments in 2014 that would require you to file Form(s) 1099 (see instructions)?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G If "Yes," did you or will you file required Forms 1099?			<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)			
1a Sales of livestock and other resale items (see instructions)	1a	1,345	
b Cost or other basis of livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a	1c		1,345
2 Sales of livestock, produce, grains, and other products you raised	2		
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election	5a	5c Taxable amount	5c
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2014	6a	6b Taxable amount	6b
c If election to defer to 2015 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2013	6d
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)	9		1,345

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses (see instructions).			
10 Car and truck expenses (see instructions). Also attach Form 4562	10		
11 Chemicals	11		
12 Conservation expenses (see instructions)	12		
13 Custom hire (machine work)	13		
14 Depreciation and section 179 expense (see instructions)	14		
15 Employee benefit programs other than on line 23	15		
16 Feed	16		
17 Fertilizers and lime	17	362	
18 Freight and trucking	18		
19 Gasoline, fuel, and oil	19	116	
20 Insurance (other than health)	20		
21 Interest:			
a Mortgage (paid to banks, etc.)	21a		
b Other	21b		
22 Labor hired (less employment credits)	22		
23 Pension and profit-sharing plans	23		
24 Rent or lease (see instructions):			
a Vehicles, machinery, equipment	24a		
b Other (land, animals, etc.)	24b		
25 Repairs and maintenance	25		
26 Seeds and plants	26		
27 Storage and warehousing	27		
28 Supplies	28		
29 Taxes	29		
30 Utilities	30		
31 Veterinary, breeding, and medicine	31		
32 Other expenses (specify):			
a Miscellaneous	32a		1,260
b PROFESSIONAL FEES	32b		275
c STONE & KUBOATA	32c		158
d CHICKEN COOPS	32d		2,500
e	32e		
f	32f		
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33		4,671
34 Net farm profit or (loss). Subtract line 33 from line 9	34		-3,326

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2014? (see instructions) Yes No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a All investment is at risk. **b** Some investment is not at risk.

Exh. 1 continued

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2013

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

Attachment
Sequence No. **14**

Name of proprietor

RYAN E. SHORT

Social security number (SSN)

[REDACTED]-9191

A Principal crop or activity
FARMING

B Enter code from Part IV
▶ **111100**

C Accounting method:
 Cash Accrual

D Employer ID number (EIN), (see instr.)

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses. Yes No
F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? Yes No
G If "Yes," did you or will you file required Forms 1099? Yes No

Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of livestock and other resale items (see instructions)	1a	1,150	
b Cost or other basis of livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a	1c		1,150
2 Sales of livestock, produce, grains, and other products you raised	2		
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount
4a Agricultural program payments (see instructions)	4a		4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election			5a
b CCC loans forfeited	5b		5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2013	6a		6b Taxable amount
c If election to defer to 2014 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2012	6d
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)	9		1,150

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14		25 Repairs and maintenance	25	481
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19	143	30 Utilities	30	936
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest:			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a PROFESSIONAL FEES	32a	260
b Other	21b		b STONE & KUBOATA	32b	272
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			33	2,092
34 Net farm profit or (loss). Subtract line 33 from line 9	34			34	-942

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.
35 Did you receive an applicable subsidy in 2013? (see instructions) Yes No
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.
a All investment is at risk. **b** Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2013

Exhibit 1 continued

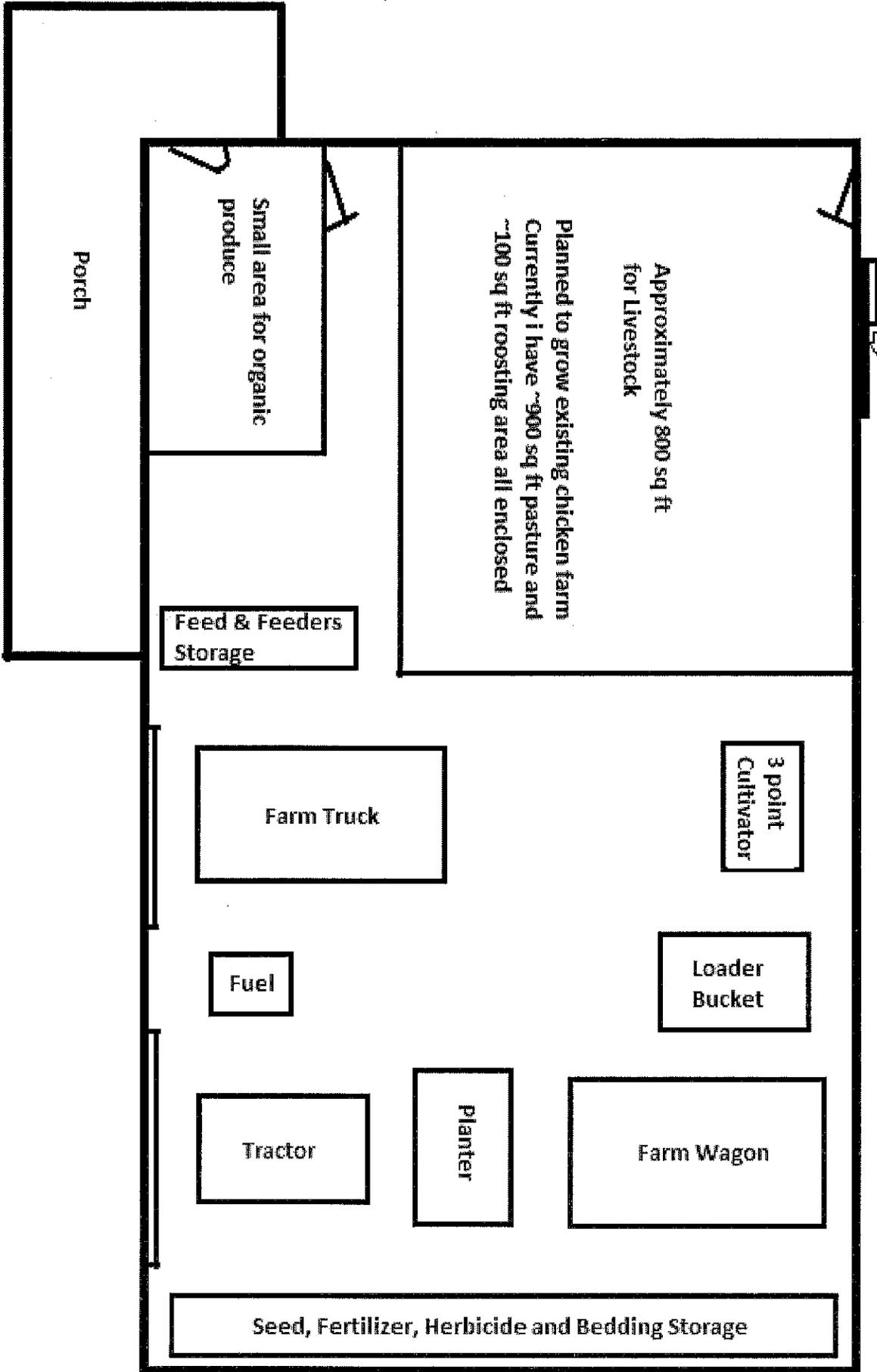


Exhibit 1 continued



WALBURN
FINANCIAL
MANAGEMENT

6349 Constitution Drive
Fort Wayne, IN 46804
P: 260.459.2240
F: 260.432.0986

4-20-15

To whom it may concern,

Ryan brought it to my attention that there were questions in regards to his farm income and expenses. It appears these questions were generated due to the fact that the Schedule F did not specifically detail the specific items that were used to calculate the totals reported on schedule F. Therefore, Ryan requested that I confirm that seed, herbicide and fertilizers were included in the expenses that generated the totals included on schedule F. This is to confirm that this was the case and in addition to these expenses there were also expenses for feed and bedding in 2014 for their chicken farm. I hope this helps to clarify the farm expenses that Karen and Ryan itemize on their tax forms.

Best regards,

Joseph W. Walburn CPA

(exhibit 2) Application rejection



ALLEN COUNTY, INDIANA BUILDING DEPARTMENT

1 WEST SUPERIOR ST FORT WAYNE, INDIANA 46802-1299 PHONE: (260) 449-7131
FAX: (260) 449-7596

DAVID O. FULLER, Building Commissioner, C.B.O.

April 3, 2015

Mr. Ryan Short
14535 Mill Road
Fort Wayne, IN

Re: Application for agricultural exemption for
new out-building

Dear Mr. Short:

As discussed yesterday afternoon, your application for an agricultural exemption for a new out building on your 12.48 acre property (of which more than half is woodland or manicured lawn) has been denied for the following reasons:

Statements made that the building will be used for 4H projects and personal equipment storage (truck). State building code (675 IAC 12-6-2 building code definitions) section 3-A-i states an exemption if the building is "intended to be or is used only for an agricultural purpose on the land where it is located"

Most recent tax forms were not submitted with the application

Tax forms that were submitted (2013) do not substantiate agricultural activity (i.e. no expense for seed, feed, equipment depreciation, etc)

Less than 1% of gross income claimed associated with agriculture

You have the right to appeal this decision, first through administrative hearing at the County (AC 6-2-18) and then to the Fire Prevention and Building Safety Commissioner of Indiana (IC 22-12-7).

Respectfully,

David O. Fuller, CBO
Building Commissioner

(Exhibit 3)



HUMAN RESOURCES DEPARTMENT
of ALLEN COUNTY, INDIANA
"An Equal Opportunity Employer"

200 EAST BERRY STREET
Personnel/HRO 260-449-7217
Job Hotline 260-449-7510

SUITE 380 CITIZENS SQUARE
Insurance 260-449-7689
Risk Management 260-449-7281

FORT WAYNE, IN 46802-1804
Veteran Service 260-449-7861
T.T.Y. 260-449-7881
Facsimile 260-449-4220

April 15, 2015

Ryan Short
14535 Mill Road
Fort Wayne, IN 46816

Re: Appeal of denial for agricultural exemption

Dear Mr. Short,

This letter should serve as notice that I am upholding the Building Department's decision to deny your application for an agricultural exemption for a new out-building on your property located at 14535 Mill Road, Fort Wayne, IN 46816.

As discussed during the hearing, State building codes allow for agricultural use exemptions from building laws for Class 1 structures when the structure is intended to be or is used only for an agricultural purpose on the land where it is located. See 675 IAC 12-6-2, Ind. Code §22-12-1-4. Pursuant to Ind. Code § 22-12-1-2 an agricultural purpose is considered farming, dairying, pasturage, apiculture, horticulture, floriculture, vitaculture, ornamental horticulture, olericulture, pomiculture, animal husbandry, or poultry husbandry. In the present case, your intended use of the proposed structure would classify it as a Class 2 structure, which does not include an agricultural use exemption.

As initially stated by Allen County Building Commissioner David Fuller, you have the right to appeal this decision through the Fire Prevention and Building Safety Commissioner of Indiana. If you have questions regarding your right to appeal or other questions regarding this decision, please do not hesitate to call me.

Sincerely,

Charity A. Murphy
Risk Manager / Attorney
Allen County Government
200 E. Berry St., Suite 380
Fort Wayne IN, 46807
(260) 449-7281

(Exhibit 5)

ALLEN COUNTY ZONING ORDINANCE

Chapter 3 A1 Agricultural

3-2-3-1 Purpose

The Agricultural **district** is intended to permit a wide range of agricultural activities as well as limited types of low-density residential **development** and other **uses** customarily conducted in or associated with agricultural areas, and certain additional community-oriented **uses**.

3-2-3-2 Permitted Uses

The following **uses** are permitted as a matter of right in an A1 **district**:

- (a) **Accessory building, structure, or use** as set forth in A.C.C. 3-2-3-4; plus **roadside stand**;
- (b) **Agricultural uses and buildings**, including:
 - (1) agricultural barn, as a **primary building** on a site of at least five acres; the property **owner** shall submit documentation of participation in an **agricultural use**;
 - (2) **agronomic crop production**, along with any machinery or vehicles necessary for the crop production; **apiculture**; floriculture; forestry and tree farming; horticulture; and viticulture; and
 - (3) dairy, livestock, and poultry farming, including grassland and range pastures; excluding **Confined Feeding Operations (CFOs)** or Concentrated Animal Feeding Operations (CAFOs); also excluding fertilizer works, **slaughter houses**, and plants for the processing of animal skins or hides and/or the reduction of animal matter.
- (c) **Common areas** used for a **clubhouse, neighborhood center, swimming pool, tennis court**, or other similar assembly/recreation facility or use, in association with a **minor plat** or an existing single **family subdivision**;
- (d) **Group residential facility (small)**;
- (e) **Manufactured home, Type II**
- (f) **Manufactured home, Type III**, as either a primary or second **primary building**;
- (g) **Model home**, in association with a **minor plat** (permitted for up to two years);
- (h) **Riding stable, residential** (shall be located on a **lot** with a single **family** residence);
- (i) **Single family dwelling (detached)**;
- (j) **Universally permitted use**;
- (k) **Wind energy conversion system, micro** (on unplatted **parcels**); and
- (l) **Wind energy conversion system, standard** (on **parcels** of over five acres not **adjacent** to platted **lots** or **residential zoning districts**).

Exhibit 6

From: Short, Ryan Ryan.Short@voss.net
Subject: FW: AG building appeal.
Date: April 28, 2015 at 12:10 AM
To: kss0259@gmail.com



From: Short, Ryan
Sent: Tuesday, April 21, 2015 11:23 AM
To: 'David Fuller'
Subject: RE: AG building appeal.

Thank you Mr. Fuller and I look forward to hearing from you again.

Best regards,
Ryan Short

From: David Fuller [<mailto:David.Fuller@co.allen.in.us>]
Sent: Tuesday, April 21, 2015 11:21 AM
To: Short, Ryan
Subject: RE: AG building appeal.

I will get a date set for an administrative hearing and you will be notified

From: Short, Ryan [<mailto:Ryan.Short@voss.net>]
Sent: Tuesday, April 21, 2015 11:08 AM
To: David Fuller
Cc: Short, Ryan
Subject: AG building appeal.

Hello Mr. Fuller,

Please find attached my official appeal letter as requested. Also, attached is a PDF of the documentation that I included with the building permit application this morning. Please don't hesitate to contact me with any questions and to schedule the administrative hearing.

Best regards,
Ryan Short

(Exhibit 7)



From: Short, Ryan Ryan.Short@voss.net
Subject: FW: AG building appeal.
Date: April 27, 2015 at 11:38 PM
To: kss0259@gmail.com

From: Charity Murphy [mailto:Charity.Murphy@co.allen.in.us]
Sent: Friday, April 24, 2015 12:02 PM
To: Short, Ryan
Cc: David Fuller
Subject: RE: AG building appeal.

Good Morning Ryan-

I do not believe that an additional appeal is warranted in this situation. I realize that you resubmitted an application, but I believe that it is substantially the same as your initial application. Accordingly, it is my opinion that the merits of your appeal have already been decided. I would suggest that you appeal my decision to the State Fire and Building Commission as that is the next step in the appeals process.

As I stated previously, I wish you the best of luck moving forward. Have a great weekend!

Charity A. Murphy
Risk Manager / Attorney
Allen County Government
200 E. Berry St., Suite 380
Fort Wayne, IN 46802
P: 260-449-7281
F: 260-449-4220

Please note that correspondence by or between an employee of a public agency may be subject to disclosure as a public record under Indiana Code 5-14-3.

From: Short, Ryan [mailto:Ryan.Short@voss.net]
Sent: Friday, April 24, 2015 12:34 AM
To: Charity Murphy
Subject: FW: AG building appeal.

Hello Mrs. Murphy,

I hope you are doing well and was able to put the cold you had the last time we talked behind you. The reason I'm writing is that I'm not sure if Mr. Fuller has discussed my new AG exempt building permit application and subsequent appeal with you yet or not. I have not received any follow up information from Mr. Fuller since receiving the attached email response this past Tuesday (see attached email) but expect to shortly. Therefore, I wanted to take the opportunity to send you the official appeal letter I submitted to Mr. Fuller.

I also wanted to take the opportunity to send you all of the background and relevant documents and information I provided Mr. Fuller with my application. During the last hearing I had wrongfully assumed you would be forwarded all documentation and I don't want to make that mistake again. Therefore, attached you will find my official appeal letter along with a PDF of the application and supporting documents which were all submitted to Mr. Fuller with my application.

If there is any additional information you need or you have any questions, please don't hesitate to contact me.

By the way: The 4H use I had previously mentioned is completely off the table (at least the immediate future) as both of my boys have elected to not participate. However, I do want to confirm that the livestock plans are still going strong and we were able to secure orders for 47 chickens based on my proposed organic cage free farming strategy. Therefore, I'm looking forward to getting started ASAP and expect another 20 to 40 additional orders prior to ordering the chicks.

As I stated previously, if you have any questions please don't hesitate to contact me.

Best regards,
Ryan Short

From: Short, Ryan
Sent: Tuesday, April 21, 2015 11:08 AM
To: 'David.Fuller@co.allen.in.us'
Cc: Short, Ryan
Subject: AG building appeal.

Hello Mr. Fuller,

Please find attached my official appeal letter as requested. Also, attached is a PDF of the documentation that I included with the building permit application this morning. Please don't hesitate to contact me with any questions and to schedule the administrative hearing.

Best regards,
Ryan Short

(Exhibit 8)

Ryan Short
14535 Mill Road
Fort Wayne, IN 46816
April 21, 2015

Mr. David Fuller
Building Commissioner
Allen County, Indiana Building Department
1 W. Superior St.
Fort Wayne, IN 46802

Dear Mr. Fuller:

I writing this letter based on your discussion this morning to deny my AG exempt building permit. Please accept this letter as my official request to appeal this decision.

Per the documents I submitted with the building permit this building is being built solely for AG purposes. Although you clearly stated that you do not agree with the AG exemption or the log construction legislation it was unclear to me how you can base your denial on your personal believe rather than actual legislation and code. This may be 100 year old legislation, as you stated, but it is still the most recent and valid legislation.

Sincerely,



Ryan Short