#### IN THE SUPREME COURT OF THE STATE OF NEVADA 1 2 3 INTERNATIONAL ACADEMY OF STYLE, Case Not 05 2021 10:59 p.m. 4 Petitioner, 5 Elizabeth A. Brown Clerk of Supreme Court 6 VS. 7 DIVISION OF INDUSTRIAL RELATIONS, and the NEVADA DEPARTMENT OF 8 ADMINISTRATION, APPEALSOFFICER 9 SHEILA MOORE, 10 Respondents. 11 12 <u>JOINT APPENDIX,</u> **VOLUME II OF XI** 13 14 15 JASON D. GUINASSO, ESQ. CHIRSTOPHER A. ECCLES, ESQ. 16 Nevada Bar No. 8478 Nevada Bar No. 9798 ALEX R. VELTO, ESQ. JENNIFER J. LEONESCU 17 Nevada Bar No.14961 Nevada Bar No. 6036, ESQ. 18 Hutchison & Steffen, PLLC State of Nevada Division of 5371 Kietzke Lane **Industrial Relations** 19 Reno, NV 89511 3360 W. Sahara Ave., Ste. 250 20 Tel.: 775-853-8746 Tel: 702-486-9073 21 Fax: 775-201-9611 ceccles@dir.nv.gov iguinasso@hutchlegal.com ileonescu@dir.nv.gov 22 avelto@hutchlegal.com 23 Attorneys for International Academy Attorneys for Respondent of Style Division of Industrial Relations 24 25 26 27

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### JOINT APPENDIX INDEX (Chronological)

| 3                    | Document Name  | Date<br>Filed | Bates             | Vol.<br>No. |
|----------------------|--|---------------|-------------------|-------------|
| 5                    | Petition for Judicial Review   | 03/06/20      | JA0001-<br>JA0010 | I           |
| 6                    | Exhibit 1 to Petition for Judicial Review – Decision and Order before the Appeals Officer under Appeal No.'s 1702537-SYm & 1702545-SYM dated February 20, 2020   | 3/6/2020      | JA0011-<br>JA0024 | I           |
| 7   8                | Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No.  | 03/06/20      | JA0025-<br>JA0052 | II          |
| 9<br>10<br>11        | Exhibit 1 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 -International Academy of Style's Documentary Exhibit 1 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017  | 3/6/2020      | JA0053-<br>JA0072 | II          |
| 12<br>13<br>14       | Exhibit 2 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit 2 Before the Appeals Officer  | 3/6/2020      | JA0073-<br>JA0225 | II          |
| 15<br>16<br>17       | under Appeal No. 1702537-SYM dated June 28, 2017  Exhibit 3 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit 3 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017 | 3/6/2020      | JA0226-<br>JA0316 | III         |
| 18<br>19<br>20<br>21 | Exhibit 4 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 4 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017   | 3/6/2020      | JA0317-<br>JA0406 | III         |
| 21<br>22<br>23<br>24 | Exhibit 5 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 5 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017   | 3/6/2020      | JA0407-<br>JA0430 | III         |
| 25<br>26<br>27<br>28 | Exhibit 6 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 6 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017   | 3/6/2020      | JA0431-<br>JA0660 | IV          |

| 1 2 3    | Exhibit 7 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 7 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017 | 3/6/2020  | JA0661-<br>JA0667 | V  |
|----------|--|-----------|-------------------|----|
| 4<br>5   | Minutes [Court finds Plaintiff's Application for Stay of Appeal Officer's February 20, 2020 is deemed moot. Plaintiff must keep worker's compensation coverage active pending  | 3/10/2020 | JA0668            | V  |
| 6        | resolution of this case] filed under District Court Case No. CV20-00445  |           |                   |    |
| 7        | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed   | 04/22/20  | JA0669-<br>JA0675 | V  |
| 8 9      | under District Court Case No. CV20-00445  Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/22/2020 | JA0676-<br>JA0688 | VI |
| 10       | under District Court Case No. CV20-00445- Decision and Order, Appeals Officer Sheila Y. Moore dated 2/20/2020  |           | 3710000           |    |
| 11       | under Appeal No.'s 1702537-SYM and 1702545-SYM   | 4/22/2020 | JA0689-           | VI |
| 12<br>13 | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Reply in</i>  | 4/22/2020 | JA0704            | VI |
| 14       | Support of Closing Argument submitted on behalf of Employer/Petitioner dated 8/9/2019 under Appeal No.'s 1702537-SYM and 1702545-SYM   |           |                   |    |
| 15       | Original Record on Appeal in Accordance with the Nevada  | 4/22/2020 | JA0705-           | VI |
| 16       | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>DIR Closing</i>   |           | JA0711            |    |
| 17<br>18 | Argument on behalf of DIR/Respondent dated 8/1/2019 under Appeal No.'s 1702537-SYM and 1702545-SYM   |           |                   |    |
| 19       | Original Record on Appeal in Accordance with the Nevada<br>Administrative Procedure Act (Chapter 233B of NRS) filed  | 4/22/2020 | JA0712-<br>JA0738 | VI |
| 20       | under District Court Case No. CV20-00445 – Closing Argument submitted on behalf of Employer/Petitioner dated   |           |                   |    |
| 21       | 12/31/18 under Appeal No.'s 1702537-SYM and 1702545-<br>SYM  |           |                   |    |
| 22   23  | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/22/2020 | JA0739-<br>JA0795 | VI |
| 24       | under District Court Case No. CV20-00445 – Transcript of Proceedings from Appeal Hearing dated November 8, 2018  |           |                   |    |
| 25       | filed 11/28/2018 Original Record on Appeal in Accordance with the Nevada   | 4/22/2020 | JA0796-           | VI |
| 26       | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i>   |           | JA0809            |    |
| 27       | Academy of Style's Documentary Exhibit # 1 under Case No. 1706718  |           |                   |    |
| 28       | 1,00,10  |           |                   |    |

| 1   | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed         | 4/22/2020 | JA0810-<br>JA0961 | VI,VII   |
|-----|--|-----------|-------------------|----------|
| 2   | under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit #2 dated 6/28/2017       |           | 0110901           |          |
| 3   | Original Record on Appeal in Accordance with the Nevada  | 4/22/2020 | JA0962-           | VII      |
| 4   | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i> |           | JA1051            |          |
| 5   | Academy of Style's Documentary Exhibit #3 dated 6/28/2017 Original Record on Appeal in Accordance with the Nevada        | 4/22/2020 | JA1052-           | VII      |
| 6   | Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/22/2020 | JA1140            | V 11     |
| 7   | under District Court Case No. CV20-00445 – International   |           |                   |          |
|     | Academy of Style's Documentary Exhibit #4 dated 6/28/2017  |           |                   |          |
| 8   | Original Record on Appeal in Accordance with the Nevada  | 4/22/2020 | JA1141-           | VII,VIII |
| 9   | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i> |           | JA1164            |          |
| 10  | Academy of Style's Documentary Exhibit #5 dated 6/28/2017  |           |                   |          |
| 10  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2020 | JA1165-           | VIII     |
| 11  | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1394            |          |
| 12  | under District Court Case No. CV20-00445 – International   |           |                   |          |
|     | Academy of Style's Documentary Exhibit #6 dated 6/28/2017  | 4/22/2020 | TA 1205           | 137      |
| 13  | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed         | 4/22/2020 | JA1395-<br>JA1400 | IX       |
| 14  | under District Court Case No. CV20-00445 – International   |           | JA1400            |          |
| 1.5 | Academy of Style's Documentary Exhibit #7 dated 6/28/2017  |           |                   |          |
| 15  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2020 | JA1401-           | IX       |
| 16  | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1556            |          |
| 17  | under District Court Case No. CV20-00445 – Evidence  |           |                   |          |
|     | Packet for the Division of Industrial Relations (DIR) Exhibit  |           |                   |          |
| 18  | #8 dated 6/27/2017 Original Record on Appeal in Accordance with the Nevada   | 4/22/2020 | JA1557-           | IX, X    |
| 19  | Administrative Procedure Act (Chapter 233B of NRS) filed   | 7/22/2020 | JA1643            | 121, 21  |
| 20  | under District Court Case No. CV20-00445 – Evidence  |           |                   |          |
| 20  | Packet for the Division of Industrial Relations (DIR) Exhibit  |           |                   |          |
| 21  | #9 dated 6/27/2017   | 4/22/222  | 711611            | ***      |
| 22  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2020 | JA1644-<br>JA1649 | X        |
|     | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Supplemental         |           | JA1049            |          |
| 23  | Evidence Packet for the Division of Industrial Relations   |           |                   |          |
| 24  | (DIR) Exhibit #10 dated 11/8/2018  |           |                   |          |
|     | Original Record on Appeal in Accordance with the Nevada  | 4/22/2020 | JA1650-           | X        |
| 25  | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1651            |          |
| 26  | under District Court Case No. CV20-00445 – Order, Appeals Officer Moore filed 1/17/2020                                  |           |                   |          |
| 27  | Officer Moore flied 1/1//2020<br>  |           |                   |          |
| - ' |  | <u> </u>  | <u> </u>          | 1        |

| 1 2 | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, Filed 7/3/2019 | 4/22/2020  | JA1652-<br>JA1653 | X  |
|-----|--|------------|-------------------|----|
| 3   | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019  | JA1654-           | X  |
| 4   | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals   |            | JA1655            |    |
| 5   | Officer Moore, Filed 6/27/2019 Original Record on Appeal in Accordance with the Nevada   | 4/22/2019  | JA1656-           | X  |
| 6   | Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/22/2019  | JA1657            | Λ  |
| 7   | under District Court Case No. CV20-00445 – Order, Appeals  |            |                   |    |
|     | Officer Moore, Filed 11/13/2018  | 1/22/2010  | X 1 4 6 7 0       |    |
| 8   | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019  | JA1658-           | X  |
| 9   | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals</i>  |            | JA1659            |    |
| 10  | Officer Moore, Filed 9/18/2018   |            |                   |    |
|     | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019  | JA1660-           | X  |
| 11  | Administrative Procedure Act (Chapter 233B of NRS) filed   |            | JA1661            |    |
| 12  | under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, Filed 8/17/2018   |            |                   |    |
| 13  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019  | JA1662-           | X  |
|     | Administrative Procedure Act (Chapter 233B of NRS) filed   | = = = 0 19 | JA1663            |    |
| 14  | under District Court Case No. CV20-00445 - Order, Appeals  |            |                   |    |
| 15  | Officer Moore, Filed 8/15/2018   | 1/22/2010  | T 1 1 C C 1       |    |
| 16  | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/22/2019  | JA1664-<br>JA1665 | X  |
| 10  | under District Court Case No. CV20-00445 - Order, Appeals  |            | JA1003            |    |
| 17  | Officer Moore, Filed 6/26/2018   |            |                   |    |
| 18  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019  | JA1666-           | X  |
|     | Administrative Procedure Act (Chapter 233B of NRS) filed   |            | JA1667            |    |
| 19  | under District Court Case No. CV20-00445 - Order, Appeals  |            |                   |    |
| 20  | Officer Moore, Filed 5/24/2018 Original Record on Appeal in Accordance with the Nevada   | 4/22/2019  | JA1668-           | X  |
| 21  | Administrative Procedure Act (Chapter 233B of NRS) filed   | 7/22/2017  | JA1669            | 71 |
|     | under District Court Case No. CV20-00445 - Order, Appeals  |            |                   |    |
| 22  | Officer Moore, Filed 2/23/2018   |            |                   |    |
| 23  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019  | JA1670-           | X  |
| 24  | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals</i>  |            | JA1671            |    |
| 24  | Officer Moore, Filed 12/22/2017  |            |                   |    |
| 25  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019  | JA1672-           | X  |
| 26  | Administrative Procedure Act (Chapter 233B of NRS) filed   |            | JA1673            |    |
|     | under District Court Case No. CV20-00445 - Order, Appeals  |            |                   |    |
| 27  | Officer Moore, Filed 12/08/2017  |            |                   |    |

|    |  | 4/22/2010 | 1 1 1 6 7 4       | l <b>3</b> 7 l |
|----|--|-----------|-------------------|----------------|
| 1  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019 | JA1674-           | X              |
|    | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1675            |                |
| 2  | under District Court Case No. CV20-00445 - Order, Appeals  |           |                   |                |
| 3  | Officer Moore, Filed 9/7/2017 Original Record on Appeal in Accordance with the Nevada                            | 4/22/2019 | JA1676-           | X              |
| 4  | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1677            |                |
| 7  | under District Court Case No. CV20-00445 - Order, Appeals  |           |                   |                |
| 5  | Officer Moore, Filed 7/18/2017   |           |                   |                |
|    | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019 | JA1678-           | X              |
| 6  | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1681            |                |
| 7  | under District Court Case No. CV20-00445 – <i>International</i>  |           |                   |                |
|    | Academy of Style's Motion for Continuance and Resetting  |           |                   |                |
| 8  | dated 7/14/2017  |           | 7 . 1             |                |
| 9  | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019 | JA1682-           | X              |
|    | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1684            |                |
| 10 | under District Court Case No. CV20-00445 – Pre-Hearing   |           |                   |                |
| 11 | Statement of the Division of Industrial Relations (DIR) dated  |           |                   |                |
| 11 | 6/30/2017  | 4/22/2019 | TA 1605           | v              |
| 12 | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed | 4/22/2019 | JA1685-<br>JA1686 | X              |
| 12 | under District Court Case No. CV20-00445 – <i>Notice of</i>  |           | JA1060            |                |
| 13 | Appearance filed 6/27/2017   |           |                   |                |
| 14 | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019 | JA1687-           | X              |
|    | Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/22/2017 | JA1690            | Λ.             |
| 15 | under District Court Case No. CV20-00445 – <i>Pre-Hearing</i>  |           | 3711070           |                |
| 16 | Statement submitted on behalf of International Academy of  |           |                   |                |
|    | Style filed on 6/28/2017   |           |                   |                |
| 17 | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019 | JA1691-           | X              |
| 18 | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1692            |                |
| 10 | under District Court Case No. CV20-00445 – Order, Appeals  |           |                   |                |
| 19 | Officer Moore, filed 5/4/2017  |           |                   |                |
| 20 | Original Record on Appeal in Accordance with the Nevada  | 4/22/2019 | JA1693-           | X              |
| 20 | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1696            |                |
| 21 | under District Court Case No. CV20-00445 – <i>Motion for</i>   |           |                   |                |
|    | Continuance submitted on behalf of International Academy of  |           |                   |                |
| 22 | Style filed on 5/3/2017  |           |                   |                |
| 23 | Original Record on Appeal in Accordance with the Nevada  | 4/20/2019 | JA1697-           | X              |
|    | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1698            |                |
| 24 | under District Court Case No. CV20-00445 – Order, Appeals  |           |                   |                |
| 25 | Officer Moore, filed 4/20/2017   | 4/20/2010 | T. 1.600          | ***            |
| 23 | Original Record on Appeal in Accordance with the Nevada  | 4/20/2019 | JA1699-           | X              |
| 26 | Administrative Procedure Act (Chapter 233B of NRS) filed   |           | JA1702            |                |
| 27 | under District Court Case No. CV20-00445 – Motion for  |           |                   |                |
| 27 | Continuance submitted on behalf of International Academy of Style filed on 4/19/2017                             |           |                   |                |
| 28 | Siyie Jileu 011 4/1 7/201 /  |           |                   |                |
|    |  |           |                   |                |

| 1 2   | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appeal and Order to Appear filed on March 23, 2017</i>             | 4/20/2019 | JA1703-<br>JA1704 | X |
|---|---|-----------|-------------------|---|
| 3<br>4<br>5   | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Request for Hearing Before the Appeals Officer filed on 3/20/2017               | 4/20/2019 | JA1705            | X |
| 6   | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Certificate of Mailing dated 3/20/2017  | 4/20/2019 | JA1706            | X |
| 8<br>9<br>10  | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Letter of Determination dated 3/14/2017   | 4/20/2019 | JA1707-<br>JA1708 | X |
| 11<br>12  | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, filed 7/18/2017                                   | 4/20/2019 | JA1709-<br>JA1710 | X |
| <ul><li>13</li><li>14</li><li>15</li></ul>            | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Motion for Continuance and Resetting submitted on behalf of Employer/Petitioner | 4/20/2019 | JA1711-<br>JA1714 | X |
| <ul><li>16</li><li>17</li><li>18</li></ul>            | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Pre-Hearing Statement of the Division of Industrial Relations filed 6/30/2017   | 4/20/2019 | JA1715-<br>JA1717 | X |
| <ul><li>19</li><li>20</li><li>21</li></ul>            | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appearance filed 6/27/2017</i>                                     | 4/20/2019 | JA1718-<br>JA1719 | X |
| 22<br>23  | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – International Academy of Style's Pre-Hearing Statement                          | 4/20/2019 | JA1720-<br>JA1723 | X |
| <ul><li>24</li><li>25</li><li>26</li><li>27</li></ul> | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, filed on 5/4/2017                                 | 4/20/2019 | JA1724-<br>JA1725 | X |

| - 1    |   |           |                   |    |
|--------|---|-----------|-------------------|----|
| 1      | Original Record on Appeal in Accordance with the Nevada<br>Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/20/2019 | JA1726-<br>JA1729 | X  |
| 2      | under District Court Case No. CV20-00445 – Motion for Continuance and Resetting Hearing submitted on behalf of  |           |                   |    |
| 3      | International Academy of Style filed on 5/2/2017  | 1/20/2010 | <del></del>       |    |
| 4<br>5 | Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals</i> | 4/20/2019 | JA1730-<br>JA1731 | X  |
|        | Officer Moore, filed on 4/20/2017   |           |                   |    |
| 6      | Original Record on Appeal in Accordance with the Nevada   | 4/20/2019 | JA1730-           | X  |
| 7      | Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for</i>   |           | JA1735            |    |
| 8      | Continuance and Resetting submitted on behalf of  |           |                   |    |
| 9      | International Academy of Style filed on 4/19/2017 Original Record on Appeal in Accordance with the Nevada   | 4/20/2019 | JA1736-           | X  |
| 10     | Administrative Procedure Act (Chapter 233B of NRS) filed  | 4/20/2017 | JA1737            | 21 |
|        | under District Court Case No. CV20-00445 – Notice of  |           |                   |    |
| 11     | Appeal and Order to Appear filed on 3/23/2017   | 1/20/2010 | X 1 4 = 2 0       |    |
| 12     | Original Record on Appeal in Accordance with the Nevada<br>Administrative Procedure Act (Chapter 233B of NRS) filed   | 4/20/2019 | JA1738            | X  |
| 13     | under District Court Case No. CV20-00445 – Request for  |           |                   |    |
|        | Hearing Before the Appeals Officer filed on 3/20/2017   |           |                   |    |
| 14     | Original Record on Appeal in Accordance with the Nevada   | 4/20/2019 | JA1739            | X  |
| 15     | Administrative Procedure Act (Chapter 233B of NRS) filed  |           |                   |    |
| 16     | under District Court Case No. CV20-00445 – Certificate of Mailing filed March 23, 2017  |           |                   |    |
|        | Original Record on Appeal in Accordance with the Nevada   | 4/20/2019 | JA1740-           | X  |
| 17     | Administrative Procedure Act (Chapter 233B of NRS) filed  |           | JA1741            |    |
| 18     | under District Court Case No. CV20-00445 – Letter of  |           |                   |    |
| 19     | Determination dated 3/14/2017  Transmittal of Record on Appeal Filed and an District Count  | 04/22/20  | JA1742-           | XI |
|        | Transmittal of Record on Appeal filed under District Court Case No. CV20-00445  | 04/22/20  | JA1742-<br>JA1744 | ΛI |
| 20     |   |           | 0111711           |    |
| 21     | Petitioner's Opening Brief filed under District Court Case  | 06/01/20  | JA1745-           | XI |
| 22     | No. CV20-00445  |           | JA1776            |    |
| 23     | Respondent Division's Answering Brief filed under District Court Case No. CV20-00445  | 08/13/20  | JA1777-<br>JA1820 | XI |
| 24     | Petitioner's Reply Brief filed under District Court Case No.  | 09/14/20  | JA1821-           | XI |
| 25     | CV20-00445  |           | JA1829            |    |
| 26     | Order Setting Hearing filed under District Court Case No.   | 10/29/20  | JA1830-           | XI |
|        | CV20-00445  | 0/44/2023 | JA1831            |    |
| 27     | Minutes - Oral Arguments Petition for Judicial Review   | 2/11/2021 | JA1832-<br>JA1833 | XI |
| 28     |   | 1         | <u> </u>          |    |

| 1      | Transcript of Proceedings Oral Arguments   | 2/11/2021 | JA1833a-<br>JA1833hh |  |
|--------|--|-----------|----------------------|--|
| 2 3    | Order Denying Petition for Judicial Review filed under District Court Case No. CV20-00445            | 03/01/21  | JA1834-<br>JA1844    |  |
| 4      | Notice of Entry of Order filed under District Court Case No. CV20-00445                              | 03/31/21  | JA1845-<br>JA1860    |  |
| 5      | Case Appeal Statement filed under District Court Case No. CV20-00445                                 | 04/30/21  | JA1861-<br>JA1867    |  |
| 7      | Notice of Appeal filed under District Court Case No. CV20-00445                                      | 04/30/21  | JA1868-<br>JA1883    |  |
| 8<br>9 | Certificate of Clerk and Transmittal—Notice of Appeal filed under District Court Case No. CV20-00445 | 05/03/21  | JA1884               |  |
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**CERTIFICATE OF SERVICE** Pursuant to NRAP 25(c), I certified that I am an employee of Hutchison & Steffen, PLLC and that on this date I caused to be served a true and correct copy of **JOINTAPPENDIX**, **VOLUME II OF XI** on the following as indicated below: Christopher A. Eccles Jennifer J. Leonescu 3360 W. Sahara Ave., Ste. 250 0 Las Vegas, NV 89102 ceccles@dir.nv.gov *jleonescu@dir.nv.gov* (Via Electronic service through the Nevada Supreme Court's Eflex system) I declare under penalty of perjury that the foregoing is true and correct. Executed on October 5, 2021, at Reno, Nevada. /s/ Bernadette Francis BERNADETTE FRANCIS 

FILED
Electronically
CV20-00445
2020-03-06 03:42:09 PM
Jacqueline Bryant
Clerk of the Court
Transaction # 7780283

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# IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR THE COUNTY OF WASHOE

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INTERNATIONAL ACADEMY OF STYLE.

Petitioner,

VS.

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DIVISION OF INDUSTRIAL RELATIONS, and the NEVADA DEPARTMENT OF ADMINISTRATION, APPEALS OFFICER SHEILA MOORE,

Respondents.

Case No.: \_\_\_\_CV20-00445

Dept. No.: \_\_\_8

APPLICATION FOR STAY OF APPEAL OFFICER'S FEBRUARY 20, 2020 DECISION AND ORDER

Petitioner, INTERNATIONAL ACADEMY OF STYLE ("IAS"), by and through her attorney of record, Jason D. Guinasso, Esq., and Hutchison & Steffen, PLLC, having concurrently filed a Petition for Judicial Review with this Court to review the Decision and Order of Appeals Officer Sheila Moore, entered on February 20, 2020, under Appeal Nos. 1702545-SYM & 1702537-SYM, Exhibit 1, now move this Court for an Order that will stay enforcement of the Decision and Order pending the resolution of this case.

This motion is supported by the following points and authorities, the exhibits attached hereto, and all other pleading and papers on file in this matter.

Page 1 of 28

DATED this \_\_\_\_\_ day of March, 2020.

Jason D. Guinasso, Esq. Attorney for Petitioner

#### **MEMORANDUM OF POINTS & AUTHORITIES**

#### I. STATEMENT OF ISSUES

- A. Whether the Cosmetology Professionals Who Contracted with the International Academy of Style Are Excluded From The Definition Of "Employee" Under The Nevada Industrial Insurance Act ("NIIA").
- B. Whether IAS Is The Statutory "Employer" Of The Cosmetology Professionals They Contracted With.
- C. Whether The Cosmetology Professionals Who Contract With IAS Are "Independent Contractors" Under Nevada Law.
- D. Whether The Cosmetology Professionals Who Contract With IAS Are "Independent Enterprises."
- E. Whether The Cosmetology Professionals Who Contract With IAS Are In The "Same Trade" As IAS.
- F. Whether, Despite The Fact That All Cosmetology Professionals Had Workers Compensation Coverage Either Through Their Own Coverage Or Through Coverage Provided By IAS, The March 14, 2017, The Division of Industrial Relations ("DIR") Determinations Assessing A Premium Penalty In The Amount Of \$251.10 For The Period Of December 1 To December 30, 2016, And A Premium Penalty In The Amount Of \$16,390.94 For The Period Of December 21, 2010, To November 30, 2015 Are Supported By The Evidence Presented And Nevada Law.

G. Whether DIR Is Barred By Res Judicata, The Doctrine Of Laches And The Doctrine Of Equitable Estoppel From Asserting Claims For Premium Penalties For The Period December 21, 2010 To November 30, 2015.

#### II. SUMMARY OF ARGUMENT

Since 1998, every cosmetology professional engaged by IAS executed a contract with IAS recognizing them as independent contractors working with the school. These contracts constitute written agreements between IAS and cosmetology professionals, expressly providing that cosmetology professionals performing services under the Agreement are not employees under the Nevada Industrial Insurance Act ("NIIA"). Out of caution, and based on an agreement with the State of Nevada, each Independent Contractor planning to work with IAS obtained a Certificate of Liability Insurance for 2017, signing an Independent Instructor Agreement in the process, and acquiring a Sole Proprietor Business License in the state of Nevada. Meanwhile, IAS also obtained workers' compensation insurance for 2016 and 2017.

Simply, DIR has misclassified the cosmetology professionals who contract with IAS. IAS is not the "Employer" of the cosmetology professionals they contract with. Instead, cosmetology professionals who contract with IAS are "Independent Contractors" and "Independent Enterprises" under Nevada Law. They are not in the "same trade or business" as IAS.

Finally, the March 14, 2017, DIR determinations assessing a premium penalty in the amount of \$251.10 for the period of December 1 to December 30, 2016, and a premium penalty in the amount of \$16,390.94 for the period of December 21, 2010, to November 30, 2015, against IAS are not supported by the evidence or Nevada law. Every cosmetology professionals who contracted with IAS had workers compensation coverage either through their own coverage or through coverage provided by IAS during the relevant period of inquiry, December 1 to December 30, 2016. Moreover, the premium penalties for the period December 21, 2010 to November 30, 2015 were unlawfully assessed against

IAS and should have been barred by the Appeals Officer under the doctrine of res judicata, the doctrine of laches, and the doctrine of equitable estoppel from asserting claims for premium penalties.

In this regard, the Appeals Officer has abused her discretion in affirming the determinations of DIR to impose premium penalties. IAS Petition this Court to review the Appeals Officer's findings of fact and conclusions of law under NRS 233B.135(3) because the final decision of the Appeals Officer has prejudiced their rights under the Nevada Industrial Insurance Act ("NIIA"), has been affected by other grievous errors of law, is clearly erroneous in view of the reliable, probative, and substantial evidence on the whole record, and is otherwise arbitrary, capricious, or characterized by abuse of discretion.

#### III. BACKGROUND

### A. International Academy of Style and Their Historic Use of Outside Instructors

IAS is an educational facility providing instruction in the areas of cosmetology, hair design, aesthetics, and nail technology. Ex. 2 at IAS0012; Ex. 3 at IAS0159; Ex. 5 at IAS0350; Tr. at 18:24-25-19:1-3. IAS provides its students with specialized instructions, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature that sets IAS graduates apart from graduates of other cosmetology schools in Nevada. Ex. 2 at IAS0012; Ex. 3 at IAS0159; Ex. 5 at IAS0350; Tr. at 20-22.

Since 1998, IAS has engaged highly qualified cosmetology professionals who are experts in various fields of cosmetology and who are up to date on current new trends and beauty techniques. <u>Id.</u>; <u>see also Ex. 5 at IAS0330-348 (witness statements)</u>. These cosmetology professionals are engaged as Independent Contractors who provide high quality consultation and instruction to students based on each individual instructor's area(s) of expertise. <u>Id.</u>; <u>see also Ex. 5 at IAS0330-348 (witness statements)</u>. Cosmetology professionals who provide consulting services and teach at IAS are professionals who primarily work at salons in Northern Nevada. <u>Id.</u>; <u>see also Ex. 5 at IAS0330-348</u>

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(witness statements). These cosmetology professionals are not in the education business. <u>Id.</u>; <u>see also</u> Tr. at 21:11-16.

Importantly, the consulting services and teaching provided by cosmetology professionals are not integral to the operation of IAS, but rather are provided for the benefit of students by IAS to expose them to a broad range of experience, expertise and techniques in the various areas of cosmetology. <u>Id</u>. IAS can operate without the use of these independent contractor because the two owners of IAS are licensed instructors who are primarily responsible for providing the education needed by students. <u>Id</u>.

#### **B.** Independent Instructor Agreements

From 1998 to 2014, IAS memorialized their relationship with cosmetology professionals by entering into a basic independent contractor agreement. Tr. at 25:14 to 31:17; Ex. 2 at IAS0020 to

IAS0106; see also Exhibit 4. In each agreement, the cosmetology professional affirmed and agreed:

I . . . am under contract with International Academy of Style as Independent Licensed Instructor. I am in compliance with all that is required by Law of the City, State, and Federal Government as an Independent Contractor.

Ex. 2 at IAS0021, 27, 34, 40, 46, 52, 58, 64, 72, 77, 83, 89, 95, 101; see also Exhibit 4. Additionally, the agreements provided that each cosmetology professional is able to:

Contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

**Id**. The agreement also provided:

I have full control of my schedule.

<u>Id</u>. Thereafter, each cosmetology professional dictated to IAS the schedule they would work in the agreement. <u>Id</u>.; <u>see also Tr. at 26:1-3; 28:15 to 29:9</u>.

Further, the agreement provided that the cosmetology professional would invoice IAS an hourly rate for services rendered. Tr. at 26:5-20; Ex. 2 at IAS0021, 27, 34, 40, 46, 52, 58, 64, 72, 77, 83, 89, 95, 101; see also Exhibit 4. Hourly rates are negotiated separately with each cosmetology professional. Id.

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In addition to the agreements, the cosmetology professionals completed W-9 forms, 1099 Forms, Affidavits of Rejection of Coverage under NRS 616B and NRS 617.210, and Nevada Business Registration forms. Ex. 2 at 22-26; 28-33; 35-39; 41-45; 47-51; 53-57; 59-63; 65-71; 73-76; 84-88-90-94; 96-100; see also Exhibit 4. Each of the cosmetology professionals also operated under state and city business licenses since their employment at a salon would require them to do so. **Id**.

However, since 2014, IAS has updated the terms of the Agreement with cosmetology professionals in order to more clearly and completely set forth the nature of the Independent Contractor relationship between IAS and cosmetology professionals providing consultation and instruction services. Ex. 3 at IAS0167 to IAS0244; Ex. 6 at IAS0349 to IAS0572.

Pursuant to the revised agreements between IAS and cosmetology professionals, a set term is provided for and either party may terminate the Agreement with ten (10) days written notice unless IAS terminates the agreement for cause. **Id**. Cosmetology professionals understand that they are not being retained to fulfill the requirements of NRS 644.395, therefore, they are able to set their own schedules, come and go as they see fit as long as they are fulfilling the promises made in the Agreement, and they are in full control of how they provide services under the Agreement and in keeping records of student attendance and grades for said services. Id.

Cosmetology professionals acknowledge that IAS is a licensed educational facility under NRS 644.380 and, therefore, Instructors are subject to any standards, policies or procedures set forth by the Board of Cosmetology in the performance of their services, but they are not required to comply with any standard or policy set forth by IAS. Id. If a cosmetology professional needs assistance in fulfilling his or her terms and obligations under the Agreement, such as maintaining records of attendance and grades, purchasing supplies, etc., the cosmetology professionals must employ his or her own assistant. Id. The cosmetology professionals acknowledge and understand that any employees hired by them are not IAS employees and the cosmetology professional is fully responsible for any insurance, compensation, etc., for his or her employees. <u>Id</u>.

Cosmetology professionals are compensated based on the negotiated rate set forth in the Agreement. <u>Id</u>. Cosmetology professionals bill IAS for their services as they see fit, provided they bill a minimum of once per month in order for IAS to keep accurate records of student accounts. <u>Id</u>. Chair rental fees are due once per month, although cosmetology professionals can choose at his or her own discretion to teach other general classes in lieu of the rental fee. <u>Id</u>. No other compensation is provided for the instruction of the general class(es) taught in lieu of the fee and the cosmetology professional has complete discretion on whether they pay the monthly fee or teach class(es). <u>Id</u>.

Cosmetology professionals are responsible for their own supplies, materials and equipment, other than the rented chair, in providing services to students. <u>Id</u>. IAS provides students with supplies and equipment, which can be used during an Instructor's services. <u>Id</u>. However, if a cosmetology professional desires students to use any supplies, materials or equipment not already provided by IAS, such as a specific brand or tool, the cosmetology professional is responsible for those costs and cannot pass said costs onto the students unless expressly agreed to in writing in advance of the service by the student(s). <u>Id</u>. IAS does not refund any business costs associated with providing services under the Agreement to cosmetology professionals. <u>Id</u>.

Cosmetology professionals have full control over the days and number of hours they intend to provide services to IAS students. <u>Id</u>. Cosmetology professionals provide services when they want to provide services. <u>Id</u>. They set their own billable hourly rates (similar to how billable hourly rates are set by attorneys) and cosmetology professionals essentially bid for open spots/chairs when space becomes available. <u>Id</u>. After services are performed, cosmetology professionals provide invoices to IAS for payment pursuant to the Agreement. <u>Id</u>. Part of each student's tuition at IAS includes a percentage set aside that is used for payment to cosmetology professionals for the specialized services to students. <u>Id</u>. In the event the student withdraws prematurely from IAS prior to completing a program and that student is entitled to a refund of any tuition monies, any monies set aside for payment to cosmetology professionals is also refunded to the student as part of their tuition reimbursement. <u>Id</u>.

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Although cosmetology professionals perform services on IAS premises, similar to services provided by independent cosmetologists who rent/lease space in a salon, cosmetology professionals are not limited to providing services on IAS premises; rather, they may also provide services to students off-campus at the cosmetology professionals own scheduling, expense and liability. **Id**. Additionally, the Agreement between IAS and the cosmetology professionals is not exclusive and cosmetology professionals are free to provide instructional services, cosmetology services, etc., to other establishments as the cosmetology professionals chooses. Id.

Cosmetology professionals expressly acknowledge that they are being retained as independent contractors subject only to the terms and conditions set forth in the Agreement and any laws applicable to the services being performed. <u>Id</u>. Cosmetology professionals have the right to supervise, manage, operate, control, and direct performance of the details incident to their duties under the Agreement. Id. Moreover, cosmetology professionals acknowledge that they are solely responsible for withholding of income taxes or any other taxes, industrial insurance coverage if applicable, accumulation of vacation or sick leave, and unemployment compensation coverage. <u>Id</u>. Cosmetology professionals are also responsible for paying their own medical bills in the event of an injury during the performance of their service and cosmetology professionals expressly agree to indemnify and hold IAS harmless from, and defend against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising from or incurred because of, incident to, or otherwise with respect to any such taxes or fees. <u>Id</u>.

IAS provides no training to cosmetology professionals in the performance of their services under the Agreement and cosmetology professionals hold themselves out to be engaged in separate businesses from IAS, including having their own business licenses in their own names and/or owning/renting property in furtherance of their businesses. Id. Business licenses are provided and attached to the Agreements. Id.

Cosmetology professionals acknowledge and agree that they are not employees as defined in 25 NRS 616A for purposes of worker's compensation coverage, but rather they are expressly exempted

from the definition pursuant to NRS 616A.110(9)(c). <u>Id</u>. Specifically, they are excluded from the definition of employee because they perform services pursuant to a written Agreement, which expressly provides that cosmetology professionals are not performing services as employees for purposes of NRS 616A. <u>Id</u>. Copies of proof of worker's compensation coverage or a notice of sole proprietorship with no employees are attached to the Agreements. <u>Id</u>.

Cosmetology professionals are responsible for maintaining all licenses, continuing education, certifications, etc. in providing services to IAS students under the Agreement. <u>Id</u>. IAS does not reimburse any such costs or expenses. <u>Id</u>. Additionally, cosmetology professionals may not assign the Agreements and they are solely responsible for any cancellations, substitutions, make-ups, etc. of services to students, including compensation to any substitute or contractor. <u>Id</u>. IAS does not keep track of a cosmetology professional's schedule of services beyond ensuring the desired results are being obtained as set forth in the Agreement. <u>Id</u>.

If a cosmetology professional schedules a service with students, the cosmetology professionals is responsible for meeting that obligation or informing students of any cancellations, rescheduling, or substitutions. Id. If students are unhappy with a cosmetology professional's performance of services and complain to IAS, IAS will get involved merely to determine if the cosmetology professional is complying with the terms and obligations under the Agreement or if there has been a breach of the Agreement for which liability may attach, as part of the Agreement is the cosmetology professional's assurance that he or she shall perform services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances. Id. Cosmetology professionals are responsible for the quality and completeness of all services performed under the Agreement. Id.

Each and every cosmetology professional engaged by IAS executed the foregoing contract with IAS regarding their hire by the beauty school and the agreement made by them as independent contractor's working with the school. **Ex. 4 at IAS0245-329.** Cosmetology professionals Joyce

Mikesell, Melissa Wolf, Meledie Wolf, Charissa Banks, Faustine Flamm, and Lisa Pike all completed statements which support the foregoing factual representations of IAS regarding their engagement and service at the school. Ex. 5 at IAS0330-348.

In 2016, for the year of 2017, each Independent Contractor that planned to continue to do work for IAS obtained a Certificate of Liability Insurance, signed an Independent Instructor Agreement, and acquired a Sole Proprietor Business License in the state of Nevada. Ex. 6 at IAS0349-572. IAS also obtained Certificates of Liability Insurance for 2016 and 2017. Ex. 7 at IAS0573-574.

Nevertheless, despite the fact that all cosmetology professionals had workers compensation coverage either through their own coverage or through coverage provided by IAS, on March 14, 2017, DIR rendered two determinations. One determination notified IAS of the premium penalty owed in the amount of \$251.10. The other determination

notified IAS of the premium penalty owed in the amount of \$16,390.94.

On March 20, 2017, IAS filed timely appealed both determinations to the Appeals Officer.

#### IV. LAW AND ARGUMENT

#### A. Jurisdiction

This Court has jurisdiction to review the findings of fact and conclusions law of the Appeals Officer. See NRS 616C.370; NRS 233B.130. In this regard, NRS 233B.130 provides that:

- 1. Any party who is:
- (a) Identified as a party of record by an agency in an administrative proceeding; and
- (b) Aggrieved by a final decision in a contested case,
- is entitled to judicial review of the decision. Where appeal is provided within an agency, only the decision at the highest level is reviewable unless a decision made at a lower level in the agency is made final by statute. Any preliminary, procedural or intermediate act or ruling by an agency in a contested case is reviewable if review of the final decision of the agency would not provide an adequate remedy.
- 6. The provisions of this chapter are the exclusive means of judicial review of, or judicial action concerning, a final decision in a contested case involving an agency to which this chapter applies.

IAS is the party of record to the administrative proceeding under review herein and are "aggrieved" by the final decision of Appeals Officer Moore.

A party may apply for a stay of a final decision in a contested case. NRS 233B.140. In determining whether to grant a stay, the Court shall consider the same factors as are considered under Rule 65 of the Nevada Rules of Civil Procedure (NRCP). <u>Id</u>. NRCP 65 does not, however, set forth the substantive principles governing the availability of injunctive relief. Nevada Civil Practice Manual § 28.08 (5th Ed. 2001). The basic considerations that are involved in deciding whether to grant injunctive relief are outlined in NRS 33.010.

#### B. Standard of Review

While no precise burden of proof must be met by a party seeking injunctive relief, analysis of the cases reveals four factors, either individually or collectively, which Courts most often discuss: (1) The petitioner's likelihood of success on the merits; (2) The threat of irreparable harm; (3) The relative interests of the parties; and (4) The interest of the public. Nevada Civil Practice Manual § 28.08 (5th Ed. 2008). The first and second considerations are most often cited, and are the main considerations in the case at bar. Id.; see e.g., Sobol v. Capital Management Consultants, Inc., 102 Nev. 444, 726 P.2d 335 (1986); Clark County Sch. Dist. v. Buchanan, 112 Nev. 1146, 924 P.2d 716 (1996).

#### C. Likelihood of Success on the Merits

A Court may set aside, in whole or in part, a final decision of an administrative agency where substantial right of the petitioner has been prejudiced because the final decision is in violation of statutory provisions, affected by other error of law, clearly erroneous in view of the reliable, probative, and substantial evidence on the whole record, or arbitrary, capricious, or characterized by abuse of discretion. NRS 233B.135(3). Therefore, this Court should address this matter anew, without deference to the Appeals Officer's conclusions.

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There are two (2) steps in the long-established methodology for applying the substantial evidence standard set forth in the NRS 233B.135(3)(e)-(f).

First, identifying the law which governs the contested issue, as such law establishes what facts had to be proven, and how such facts had to be proven. United Exposition Service Co. v. State Indus. Ins. Sys., 109 Nev. 421, 424, 851 P.2d 423 (1993); Horne v. State Indus. Sys., 113 Nev. 532, 936 P.2d 839 (1997); State Emp. Sec. Div. v. Reliable Health Care Servs., 115 Nev. 253, 983 P.2d 414 (1999); Langman v. Nev. Admr's, Inc., 114 Nev. 203, 955 P.2d 188 (1998); Bullock v. Pinnacle Risk Mgmt., 113 Nev. 1385, 1388, 951 P.2d 1036 (1997); Gubber v. Independence Mining Co., 112 Nev. 190, 192, 911 P.2d 1191 (1996); Installation & Dismantle v. State Indus. Ins. Sys., 110 Nev. 930, 879 P.2d 58 (1994); Titanium Metals Corp. v. Clark County, 99 Nev. 397, 399, 663 P.2d 355 (1983).

Second, review the record on appeal and determine whether the record contains both that quantity and quality of factual evidence which a reasonable person could accept as adequate proof of what the governing law requires. Id. If the record on appeal does not contain both that quantity and quality of factual evidence which a reasonable person could accept as adequate proof of what the governing law requires, then the decision of the administrative agency (Appeals Officer in this case) may be deemed by the Court to be clearly erroneous in view of the reliable, probative, and substantial evidence on the whole record, or arbitrary, capricious, or characterized by abuse of discretion. NRS 233B.135(3).

D. IAS will likely succeed because the cosmetology professionals who contracted with IAS are expressly excluded from the definition of "employee" under the Nevada Industrial Insurance Act.

Pursuant to the NIIA, NRS 616A.105 defines, in pertinent part, "Employee" and "worker" as: "every person in the service of an employer under any appointment or contract of hire or apprenticeship, express or implied, oral or written, whether lawfully or unlawfully employed..." NRS 616A.110 then expressly excludes certain persons from the definition of Employee. Importantly, 25|| NRS 616A.110(9)(c) expressly excludes any person who:

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"[p]erforms pursuant to a <u>written agreement</u> with the person for whom the services are performed which provides that the person who performs the services is not an employee for the purposes of this chapter."

## The cosmetology professionals clearly satisfy this exclusion. Cosmetology professionals

The cosmetology professionals clearly satisfy this exclusion. Cosmetology professionals acknowledge and agree that they are not employees as defined in NRS 616A for purposes of worker's compensation coverage, but rather they are expressly exempted from the definition pursuant to NRS 616A.110(9)(c). Ex. 3 at IAS0167 to IAS0244; Ex. 6 at IAS0349 to IAS0572. Specifically, they are excluded from the definition of employee because they perform services pursuant to a written Agreement, which expressly provides that cosmetology professionals are not performing services as employees for purposes of NRS 616A. <u>Id</u>. Copies of proof of worker's compensation coverage or a notice of sole proprietorship with no employees are attached to the Agreements. <u>Id</u>.

Their contracts constitute written agreements between IAS and the cosmetology professional, which provide that the cosmetology professionals who are performing services under the Agreement are not employees for purposes of the NIIA. Further, each cosmetology professional expressly acknowledges that IAS is not responsible for worker's compensation coverage under the Agreement and will not provide any such benefit under the Agreement. <u>Id</u>. Therefore, IAS is not required to maintain workers' compensation coverage on the cosmetology professionals they contract with because they are expressly excluded from the definition of employee pursuant to NRS 616A.110(9)(c).

# E. IAS is not the statutory "employer" of the cosmetology professionals they contract with.

NRS 616B.603 expressly provides:

- 1. A person is not an employer for purposes of chapters 616A to 616D, inclusive of NRS if:
- (a) The person enters into a contract with another person or business which is an independent enterprise; and
- (b) The person is not in the same trade, business, profession or occupation as the independent enterprise.

1. The Cosmetology Professionals Who Contract with IAS Meet The Definition Of "Independent Contractors" Under Nevada Law.

For purposes of Nevada's worker's compensation law, an "independent contractor" is defined

... any person who renders service for a specified recompense for a specified result, under the control of the person's principal as to the result of the person's work only and not as to the means by which such result is accomplished.

NRS 616A.255. In determining whether an employer-employee relationship exists, the courts apply a five-factor test, known as "the control test," giving equal weight to the following factors:

- (1) the degree of supervision;
- (2) the source of wages;
- (3) the existence of a right to hire and fire;
- (4) the right to control the hours and location of employment; and
- (5) the extent to which the worker's activities further the general business concerns of the alleged employer.

Clark County v. State Indus. Ins. Sys., 102 Nev. 353, 354 (1986). In applying these five factors to the cosmetology professionals, each factor weighs in favor of independent contractor classification.

First, IAS does not supervise the cosmetology professionals. Rather, IAS merely ensures cosmetology professionals comply with the terms of the independent contractor Agreements. **Tr. at** 49:16 to 50:21. In this regard, Section 8 of the Agreement provides:

Instructor is associated with IAS only for the purposes and to the extent specified in this Agreement. Instructor is and shall be an independent contractor and, subject only to the terms of this Agreement and state laws applicable to the services performed, shall have the sole right to supervise, manage, operate, control, and direct performance of the duties incident to his or her duties under this Agreement. \*\*\* Instructor and his or her employees, agents, or representatives, shall not be considered employees, agents or representatives of IAS. IAS and Instructor shall monitor the work relationship throughout the term of this Agreement to ensure that the independent contractor relationship remains as such.

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Ex. 6 at IAS0354-55.

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Second, the source of payment (wages) to cosmetology professionals is student tuition monies paid after an invoice is submitted to IAS. The Agreement provides that the cosmetology professional invoices IAS an hourly rate for services rendered. Tr. at 22:19-23, 26:5-20; Ex. 2 at IAS0021, 27, 34, 40, 46, 52, 58, 64, 72, 77, 83, 89, 95, 101; see also Exhibit 4. Cosmetology professionals are compensated based on the negotiated rate set forth in the Agreement. Ex. 3 at IAS0167 to IAS0244; Ex. 6 at IAS0349 to IAS0572. Cosmetology professionals bill IAS for their services as they see fit, provided they bill a minimum of once per month in order for IAS to keep accurate records of student accounts. Id. Chair rental fees are due once per month, although cosmetology professionals can choose at his or her own discretion to teach other general classes in lieu of the rental fee. Id. No other compensation is provided for the instruction of the general class(s) taught in lieu of the fee and the cosmetology professional has complete discretion on whether they pay the monthly fee or teach a class(es). Id.

Third, IAS does not hire and fire the cosmetology professionals. Tr. at 31:19 to 32:17. Once an Agreement is entered into, the Agreement governs the relationship, including any termination of the Agreement and potential liability as a result of early termination or a breach. Ex. 6 at IAS0350-51 (Section 2 of Agreement).

Fourth, IAS does not control or have the right to control the hours the cosmetology professionals work other than control over the hours of operation of the school. Ex. 6 at IAS0353 (Section 7 of Agreement provides, "Hours the Instructor desires to work are the sole discretion and control of the instructor."). Cosmetology professionals have full control over the days and number of hours they intend to provide services to IAS students. <u>Id</u>. Cosmetology professionals provide services when they want to provide services. Id. The cosmetology professionals set their own schedules and hours of work and they are free to change said hours as needed. Each cosmetology professional dictates to IAS the schedule they will work under the Agreement. Id.; see also Tr. at 25 | 26:1-3; 28:15 to 29:9. Additionally, while the services primarily take place on campus, cosmetology

professionals are not limited to campus and are free to conduct their services in other locations at their choosing. Ex. 6 at IAS0353; Tr. at 31:2-12.

Finally, the cosmetology professionals' services do not further the general business concerns of IAS; rather, they provide a unique benefit to IAS students. Ex. 6 at IAS0350. IAS can conduct its business with or without the cosmetology professionals. In other words, IAS contracts with the cosmetology professionals solely for the students' benefit, not because they are necessary for IAS to conduct its business of education and instruction. Tr. at 20:7 to 22:8.1

# 2. The Cosmetology Professionals Who Contract With IAS Are "Independent Enterprises."

In addition to being "independent contractors", the cosmetology professionals satisfy the definition of "independent enterprises." Pursuant to NRS 616B.603(2), an "independent enterprise" is a person who holds himself out as being engaged in a separate business and holds a business license in his own name or owns, rents, or leases property used in furtherance of his or her business.

All cosmetology professionals hold themselves out to be engaged in separate businesses from IAS, including having their own business licenses in their own names and/or owning/renting property in furtherance of their businesses. Ex. 3 at IAS0167 to IAS0244; Ex. 6 at IAS0349 to IAS0572. Business licenses are provided and attached to the Agreements. Id.; see also Ex. 2 at 22-26; 28-33; 35-39; 41-45; 47-51; 53-57; 59-63; 65-71; 73-76; 84-88-90-94; 96-100; see also Exhibit 4. Each of the cosmetology professionals also operated under state and city business licenses. Id.

<sup>&</sup>lt;sup>1</sup> At the hearing before the Appeals Officer, Loni Casteel explained:

<sup>&</sup>quot;... we wanted people that actually were still working and still active in the industry so that the students would in fact then learn the most current techniques and the most current ways of doing anything. ... We thought that when we brought in people for demos and the students really got a good education out of the demo. ... So that the students have a well-rounded education. ... the more different ways you can show a student how to do something, the highly likely you're going to actually connect with that student."

Moreover, all of the cosmetology professionals lease a chair from IAS to perform teaching and consulting services, and many, if not all, lease space in a salon to conduct their own businesses. See Ex. 5 at IAS0330-348 (witness statements).

### 3. The cosmetology professionals who contract with IAS aren't in the "same trade" as IAS.

The cosmetology professionals are not in the "same trade" as IAS. The Nevada Supreme Court applies the Meers test to determine whether an independent contractor is a statutory employee for purposes of worker's compensation coverage. Meers v. Haughton Elevator, 101 Nev. 283, 286, 701 P.2d 1006, 1007 (1985). Under Meers, the Nevada Supreme Court stated that the type of work performed by the independent contractor determines whether an employment relationship exits. Id. The test is not whether the independent contractor's activity is useful, necessary or even absolutely indispensable to the statutory employer's business; rather, the test is whether that "indispensable activity" is, in that business, normally carried on through employees rather than independent contractors. Id. This test is codified in NRS 616B.603, which states that an employment relationship only exists if the parties are, "in the same trade, business, profession or occupation."

Here, the cosmetology professionals are not in the same trade, business, profession or occupation as IAS as defined by the statute and Nevada case law.

First, the services provided by the cosmetology professionals are not indispensable to IAS. As previously stated, the cosmetology professionals are there to expose the students to a broad range of experience and expertise in the industry merely as an added benefit to the students. The school can operate without any of the cosmetology professionals' services. Cosmetology professionals who provide consulting services and teach at IAS are professionals who primarily work at salons in Northern Nevada. <u>Id.</u>; <u>see also Ex. 5 at IAS0330-348 (witness statements)</u>. These cosmetology professionals are not in the education business. <u>Id.</u>; <u>see also Tr. at 21:11-16</u>. Importantly, the consulting services and teaching provided by cosmetology professionals are not integral to the

operation of IAS, but rather are provided for the benefit of students by IAS to expose them to a broad 2 3 4

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education that you're in the business of delivering without those contractors? LONI CASTEEL: Yes.

JASON GUINASSO: Are these contractors an integral part of your business operation? LONI CASTEEL: They're not a have to, no."

range of experience, expertise and techniques in the various areas of cosmetology. Id. IAS can operate without the use of these independent contractor because the two owners of IAS are licensed instructors who are primarily responsible for providing the education needed by students. <u>Id</u>.<sup>2</sup>

Second, the services the cosmetology professionals provide to IAS students are not services normally carried on through employees in IAS rather than independent contractors. In fact, no employees whatsoever carry on the same services as the cosmetology professionals. Accordingly, under the Meers test, IAS is not a statutory employer because the activities of the cosmetology professionals are not indispensable to IAS and said activities, in this business, are not normally carried on through employees.

Furthermore, the cosmetology professionals are akin to booth renters in salons. It has long been established and accepted in this industry (and in Nevada) that salon owners are not required to maintain workers' compensation coverage on booth renters/independent contractors who lease space in a salon. In fact, Nevada law clearly recognizes this type of business model in this industry. NAC 644.307 states specifically that an "owner of a cosmetological establishment may lease space only to licensed manicurists, electrologists, hair designers, aestheticians and cosmetologists within the premises of his establishment." In the same manner as a salon leases space to licensed professionals within the premises of the salon, IAS has set up its business model to lease space to cosmetology professionals within its premises of the school solely for the purpose of providing an added benefit to IAS students. In this regard, IAS acts more as a landlord during the time the cosmetology professionals are providing services to IAS students. Accordingly, because IAS' business model is akin to salons that lease space

<sup>2</sup> See Tr. at 22:9-23, "JASON GUINASSO: So, notwithstanding the benefits of having people in the salon business come in

and assist you in your education business, can-notwithstanding those benefits, could your school deliver quality-the

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to booth renters and, under this type of business model in this industry salon owners are not required to maintain workers' compensation coverage on the booth renters, IAS is also not required to maintain workers' compensation coverage on its independent contracting cosmetology professionals.

#### 4. Other Considerations.

In addition to all of the foregoing points and authorities, the following factors demonstrate that the cosmetology professionals subject to the revised Agreements with IAS are not employees of IAS:

- No cosmetology professionals work as a supervisory instructor.
- No cosmetology professional is responsible for opening and closing the facility, although
  cosmetology professional do have keys in order to provide their services on their own
  schedules.
- No cosmetology professional performs "a variety of tasks" at IAS' direction.
- IAS has not terminated cosmetology professional from any employment.
- IAS does not have the right to control and direct the cosmetology professional's daily manner and means of work.
- No cosmetology professional is required to follow IAS' instructions.
- No cosmetology professional is prohibited from refusing work or fears ramification if work is refused.
- No cosmetology professional is required to work exclusively for IAS.
- No cosmetology professional is expected to locate an "employee" to cover his or her work.
- No cosmetology professional's job duties consist of opening the school, working the front desk,
   answering phones, or supervising other cosmetology professionals.
- No cosmetology professional's services are a direct extension and integral part of IAS's commercial business enterprise.

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- No cosmetology professional is required to perform assigned tasks in the order of sequence prescribed by IAS.
- No cosmetology professional assists in managing the school operations, school staff, and the school's instructional programs as directed.
- No cosmetology professional is employed for the specific purpose of assisting in the management of the school under contract with IAS.

All of these additional considerations provide further support for IAS's request that the Appeals Officer conclude that DIR erred when concluding that there was an employer/employee relationship between IAS and the cosmetology professionals they contract with.

F. IAS Is Not Required To Maintain Worker's Compensation Coverage On Cosmetology Professional Because It Is Not Liable For Payment Of Compensation Under The NIIA For Any Industrial Injury Suffered By A Cosmetology Professional.

IAS is not responsible for maintaining workers' compensation coverage for the cosmetology professional because they have agreed to maintain their own coverage and have acknowledged in the Agreement that IAS will not provide this benefit. NRS 616B.639 expressly states a:

"principal contractor is not liable for the payment of compensation for any industrial injury to any independent contractor or any employee of any independent contractor if:

- (a) The contract between the principal contractor and the independent contractor is in writing and the contract provides that the independent contractor agrees to maintain coverage for industrial insurance pursuant to chapters 616A to 616D, inclusive, of NRS;
  - (b) Proof of such coverage is provided to the principal contractor;
  - (c) The principal contractor is not engaged in any construction project; and
- (d) The independent contractor is not in the same trade, business, profession or occupation as the principal contractor."

The Agreements between IAS and the cosmetology professional clearly state that he or she acknowledges a duty to comply with all City, State and federal laws required of independent contractors. The Agreements also clearly state that IAS will not provide worker's compensation coverage for cosmetology professional and the cosmetology professional is responsible for complying with all state and federal laws. <u>Id</u>.

G. Both the benefit penalty of \$251.10 and of \$16,190.19 assessed against IAS were unlawfully charged.

NRS 616D.200(1) provides:

If the Administrator finds that an employer within the provisions of NRS 616B.633 has failed to provide and secure compensation as required by the terms of chapters 616A to 616D, inclusive, or chapter 617 of NRS or that the employer has provided and secured that compensation but has failed to maintain it, the Administrator shall make a determination thereon and may charge the employer an amount equal to the sum of:

- (a) The premiums that would otherwise have been owed to a private carrier pursuant to the terms of chapters 616A to 616D, inclusive, or chapter 617 of NRS, as determined by the Administrator based upon the manual rates adopted by the Commissioner, for the period that the employer was doing business in this State without providing, securing or maintaining that compensation, but not to exceed 6 years; and
- (b) Interest at a rate determined pursuant to NRS 17.130 computed from the time that the premiums should have been paid.

The money collected pursuant to this subsection must be paid into the Uninsured Employers' Claim Account.

2. The Administrator shall deliver a copy of his or her determination to the employer. An employer who is aggrieved by the determination of the Administrator may appeal from the determination pursuant to subsection 2 of NRS 616D.220.

Here, as set forth fully herein above, DIR has failed to establish that IAS is the statutory employer of the cosmetology professionals.

However, even assuming arguendo that the cosmetology professionals are found to be employees of IAS, DIR has failed to establish that the cosmetology professionals did not have workers' compensation coverage from December 1, 2016, to December 30, 2016, and/or for the five year period proceeding December 1, 2016. In 2016, for the year of 2017, each cosmetology professional that planned to continue to do work for IAS obtained a Certificate of Liability Insurance, signed an Independent Instructor Agreement, and acquired a Sole Proprietor Business License in the state of 23 Nevada. Ex. 6 at IAS0349-572.

IAS obtained Certificates of Liability Insurance for 2016 and 2017. Ex. 7 at IAS0573-574.

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Nevertheless, despite the fact that all cosmetology professionals had workers compensation coverage either through their own coverage or through coverage provided by IAS, on March 14, 2017, DIR rendered two determinations. One determination notified IAS of the premium penalty owed in the amount of \$251.10 for no alleged non-coverage for December 1 to December 30, 2016. The other determination notifying IAS of the premium penalty owed in the amount of \$16,390.94 for alleged non-coverage during the period December 21, 2010, to November 30, 2015. DIR had no lawful basis to charge these penalties.

Moreover, the five-year lookback was unlawfully applied under the doctrine of res judicata or issue preclusion. The following factors are necessary for application of issue preclusion: "(1) the issue decided in the prior litigation must be identical to the issue presented in the current action; (2) the initial ruling must have been on the merits and have become final; ... (3) the party against whom the judgment is asserted must have been a party or in privity with a party to the prior litigation; and (4) the issue was actually and necessarily litigated." Five Star Capital Corporation v. Ruby, 124 Nev. 1048, 1054, 194 P.3d 709, 713 (2008). Here, if DIR was going to assess such a penalty, the time to have assessed that penalty was in 2015 when it made its final determination regarding the status of the cosmetology professional working for IAS. In this regard, on October 25, 2016, the State dismissed its claims against IAS. Ex. 1 at IAS0008-10. The rights of DIR relative to December 21, 2010, to November 30, 2015, had been asserted in both a penalty and a fine pursuant to an agreement with the State of Nevada. Therefore, the Appeals Officer should have barred DIR from assessing a penalty as a matter of law under the doctrine of issue preclusion.

DIR should also be barred by the doctrine of laches from assessing the premium penalties against IAS it now seeks. The doctrine of laches is based on the maxim that "equity aids the vigilant and not those who slumber on their rights." See Black's Law Dictionary. Laches is, simply put, negligence, consisting in the omission of something which a party might do, and might reasonably be expected to do, towards the vindication or enforcement of his rights. <u>Id</u>. The outcome is that a legal

right or claim will not be enforced or allowed if a long delay in asserting the right or claim has prejudiced the adverse party. Laches is an equitable doctrine which may be invoked when delay by one party works to the disadvantage of the other, causing a change of circumstances which would make the grant of relief to the delaying party inequitable." <u>Building & Constr. Trades v. Public Works</u>, 108 Nev. 605, 610–11, 836 P.2d 633, 636–37 (1992); <u>Carson City v. Price</u>, 113 Nev. 409, 412, 934 P.2d 1042, 1043 (1997). Elements of laches include knowledge of a claim, unreasonable delay, neglect, which taken together cause actual prejudice to defending party. If you have a legal claim, you have to act on it in a timely manner.

Again, if DIR was going to assess such premium penalties for the five-year period of December 21, 2010, to November 30, 2015, the time to have assessed that penalty was in 2014 when the State first intervened and investigated IAS. DIR's negligence in doing what it might well have been expected or required to do should not be overlooked to the determent of IAS, especially when all cosmetology professionals have had workers' compensation coverage and the State's interests have not been harmed in any way.

Finally, DIR should be equitably estopped from asserting premium penalties against IAS. In this regard, equitable estoppel operates as a bar to a party from asserting a legal claim or defense that is contrary or inconsistent with his or her prior action of conduct. "Equitable estoppel functions to prevent the assertion of legal rights that in equity and good conscience should not be available due to a party's conduct." In re Harrison Living Tr., 121 Nev. 217, 223, 112 P.3d 1058, 1061–62 (2005). There are four elements of equitable estoppel: (1) the party to be estopped must be apprised of the true facts; (2) he must intend that his conduct shall be acted upon, or must so act that the party asserting estoppel has the right to believe it was so intended; (3) the party asserting the estoppel must be ignorant of the true state of facts; (4) he must have relied to his detriment on the conduct of the party to be estopped. Among other things, "silence can raise an estoppel quite as effectively as can words."

Here, IAS agreed to make sure that all cosmetology professionals had workers' compensation coverage from 2015 to present. IAS fulfilled its duty and all cosmetology professionals engaged as instructors had workers' compensation coverage either through IAS or through their own policies. IAS took these actions with the reasonable expectation that any dispute over whether workers' compensation coverage had been provided for the cosmetology professionals had been fully and finally resolved. This expectation was codified in an agreement with the State and honored by DIR as evinced by the fact that DIR did not assess a premium penalty in 2015. Now, inexplicably, DIR is attempting to charge a penalty that it had waived as a result of IAS entering into an agreement with the State of Nevada to make sure there was workers' compensation coverage for each of the cosmetology professionals engaged with IAS. Based on these facts, DIR should be equitably estopped from acting in bad faith and charging a premium penalty for periods preceding 2015.

H. DIR will not be irreparably harmed by entry of a stay order, and the relative interests of the parties do not disfavor entry of a stay order.

An order staying enforcement of the Appeals Officer's decision, pending resolution of the within petition for judicial review, will not cause irreparable harm, and perhaps no harm, to DIR pending a hearing on the merits of the within Appeal.

For this additional reason, IAS respectfully submits that an order which stays enforcement of the Appeals Officer's decision is warranted, pending resolution of its pending petition for judicial review.

E. IAS will be irreparably harmed if a stay is not granted because enforcement of the appeals officer's decision may cause its right to due process of law to be lost or mooted.

A stay should be granted to preserve the status quo, preserve the effectiveness of an ultimate judgment on the merits, and where IAS will suffer irreparable injury during the pendency of an appeal if the stay is not granted. See White Pine Power v. Public Service Comm'n, 76 Nev. 263, 252 P.2d 256 (1960). Moreover, the only procedure available to Petitioner to protect their right to due process when

aggrieved by a decision of an Appeals Officer is to seek a stay. See DIR v. Circus, 101 Nev. 405, 411 12, 705 P.2d 645, 649 (1985).

Here, IAS will be irreparably harmed if a stay is not granted. Specifically, if the District Court does not enter an order which stays enforcement of the Appeals Officer's decisions, IAS's right to due process, namely the right to Petition for Judicial Review and have the merits of the contested case heard, will effectively be lost or mooted because there is <u>no</u> remedy available to the IAS by which they can recover payments unjustifiably paid to DIR under the Appeals Officer's decision. That is to say, if IAS prevails on the merits of their within petition for judicial review after additional proceedings are conducted, they will have absorbed a loss by paying for penalties <u>not</u> required by law, <u>without</u> the possibility of recoupment.<sup>3</sup> Such a circumstance is a classic denial of due process of law.

For this additional reason, IAS requests that the District Court enter an order staying enforcement of the Appeals Officer's decision pending resolution of its within Petition for Judicial Review.

#### F. Interests of the Public

It does not appear in this case that the interest of the public will be adversely impacted in any manner that would preclude the Court from entering an order, which stays enforcement of the Appeals Officer's decision. Therefore, a stay is warranted pending resolution of IAS's petition for judicial review.

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<sup>&</sup>lt;sup>3</sup> The foregoing problem with non-recoupment of benefits unjustifiably paid was identified and discussed in <u>Ransier v. State Ind. Ins. Sys.</u>, 104 Nev. 742, 766 P.2d 274 (1988). In this regard, our Nevada Supreme Court held that the State Industrial Insurance System could not recoup funds properly paid to an injured employee pending an appeal, which are later found to be unwarranted after appeal. Thus, in 1989, in response to the <u>Ransier</u> decision, the Nevada Legislature enacted a recoupment against future benefits statute, namely NRS 616C.380 (formerly NRS 616.5435). As indicated in the description of this statute, however, it applies only to *future benefits*. Moreover, these future benefits must be in the form of monetary off-work compensation (temporary total disability or vocational rehabilitation maintenance) or a permanent partial disability (PPD), as the statute does <u>not</u> permit recoupment of accident benefits, which includes medical treatment for injuries, including surgery. <u>Id.</u>; see also NRS 616A.025.

#### V. CONCLUSION

For all of the foregoing reasons, IAS requests the Court enter an order staying enforcement of the Appeals Officer's Decision and Order, pending resolution of its within Petition for Judicial Review.

### **AFFIRMATION**

The undersigned does hereby affirm that the foregoing document filed in this matter does not contain the social security number of any person.

DATED this \_\_\_\_\_ day of March, 2020.

Jason D. Guinasso, Esc Attorney for Petitioner

### **CERTIFICATE OF SERVICE**

I am a resident of the State of Nevada, over the age of eighteen years, and not a party to the within action. My business address is 500 Damonte Ranch Parkway, Suite 980, Reno, Nevada 89521.

On March \_\_\_\_\_, 2020, I served the following:

### APPLICATION FOR STAY OF APPEAL OFFICER'S FEBRUARY 20, 2020 DECISION AND ORDER

on the following in said cause as indicated below:

| INTERNATIONAL ACADEMY OF STYLE | LEGAL SECTION                              |
|--------------------------------|--|
| BONNIE SCHULTZ & LONI CASTEEL  | DIVISION OF INDUSTRIAL RELATIONS           |
| 2295 MARKET STREET             | 400 WEST KING STREET, SUITE 201            |
| RENO, NV 89502                 | CARSON CITY, NV 89703                      |
| (VIA U.S. MAIL)                | (VIA U.S. MAIL)                            |
| NEVADA DEPARTMENT OF ADMIN.    | NEVADA DEPARTMENT OF ADMIN.                |
| APPEALS DIVISION               | PATRICK CATES, DIRECTOR                    |
| 1050 E WILLIAM ST., SUITE 450  | 515 EAST MUSSER ST., 3 <sup>RD</sup> FLOOR |
| CARSON CITY, NV 89701          | CARSON CITY, NV 89701                      |
| (VIA U.S. MAIL)                | (VIA U.S. MAIL)                            |
| ATTORNEY GENERAL'S OFFICE      | DIVISION OF INDUSTRIAL RELATIONS           |
| 100 N CARSON STREET            | 400 WEST KING STREET, SUITE 400            |
| CARSON CITY, NEVADA 89701      | CARSON CITY, NV 89703                      |
| (VIA U.S. MAIL)                | (VIA U.S. MAIL)                            |
| ·                              |  |

I declare under penalty of perjury that the foregoing is true and correct. Executed on March

KATRINA A. TÓRRES

# LIST OF EXHIBITS PETITION FOR JUDICIAL REVIEW

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Jacqueline Bryant
Clerk of the Court
Transaction # 7780283

# EXHIBIT 1

# EXHIBIT 1

Jason D. Guinasso, Esq. Nevada Bar No. 8478 Reese Kintz Guinasso 190 W. Huffaker Lane, Suite 402 Reno, NV 89511 Attorney for International Academy of Style 5 NEVADA DEPARTMENT OF ADMINISTRATION BEFORE THE APPEALS OFFICER 6 7 In the Contested Matter of: 8 9 Case No.: 1706706 of INTERNATIONAL ACADEMY OF Appeal No.: 1702537-SYM STYLE, BONNIE SCHULTZ & LONI 11. **CASTEEL** 12 13 14 15 **INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #1** 16 17 18 19 20 21 22 23 24

Reese Kintz, Guinasso 190 W Huffaker

Reese Kintz, Guinasso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746

### **AFFIRMATION**

The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF

STYLE'S DOCUMENTARY EXHIBIT #1 filed under Appeal No. 1702537-SYM:

Does not contain the social security number of any person.

-OR-

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☐ Contains the social security number of a person as required by:

A. A specific state or federal law, to wit:

-or-

B. For the administration of a public program or for an application for a federal or state grant.

DATED this 28th day of June, 2017

Jason D. Crainass

Attorney for International Academy of Style

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Reese Kintz, Guinasso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746

#### **CERTIFICATE OF SERVICE**

I am a resident of the State of Nevada, over the age of eighteen years, and not a party to the within action. My business address is 190 W. Huffaker Lane, Suite 402, Reno, Nevada, 89511.

On June 28<sup>14</sup>, 2017, I served the following:

#### INTERNATIONAL ACADEMY OF STYLE'S

#### **DOCUMENTARY EXHIBIT #1**

on the following in said cause as indicated below:

| 1 |                                  |                                 |
|---|----------------------------------|---------------------------------|
|   | INTERNATIONAL ACADEMY STYLE      | DIVISION OF INDUSTRIAL          |
|   | BONNIE SCHULTZ & LONI CASTEEL    | RELATIONS                       |
|   | 2295 MARKET STREET               | 400 WEST KING STREET, SUITE 400 |
|   | RENO, NV 89502                   | CARSON CITY, NV 89703           |
|   | (VIA U.S. MAIL)                  | (VIA U.S. MAIL)                 |
|   | LEGAL SECTION                    | DEPARTMENT OF ADMINISTRATION    |
|   | DIVISION OF INDUSTRIAL RELATIONS | APPEALS DIVISION                |
|   | 400 WEST KING STREET, SUITE 201  | 1050 E WILLIAM ST., SUITE 450   |
|   | CARSON CITY, NV 89703            | CARSON CITY, NV 89701           |
| 1 | (VIA HAND DELIVERY)              | (VIA HAND DELIVERY)             |
| - |                                  |                                 |

I declare under penalty of perjury that the foregoing is true and correct. Executed on

June <u>78</u>, 2017, at Reno, Nevada.

KATRINA A. TORRES

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Reese Kintz, Guinasso 23 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746 24

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## INDEX TO INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #1 Appeal No. 1702537-SYM

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# EXHIBIT 1

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Reese Kintz, Guinasso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746

### **AFFIRMATION**

The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF

STYLE'S DOCUMENTARY EXHIBIT #1 filed under Appeal No. 1702537-SYM:

Does not contain the social security number of any person.

-OR-

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☐ Contains the social security number of a person as required by:

A. A specific state or federal law, to wit:

-or-

B. For the administration of a public program or for an application for a federal or state grant.

DATED this 28th day of June, 2017

Jason D. Guinasso,

Attorney for International Academy of Style

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Reese Kintz, Guinasso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746

#### **CERTIFICATE OF SERVICE**

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On June 28<sup>14</sup>, 2017, I served the following:

#### INTERNATIONAL ACADEMY OF STYLE'S

#### **DOCUMENTARY EXHIBIT #1**

on the following in said cause as indicated below:

| и |                                  |                                 |
|---|----------------------------------|---------------------------------|
|   | INTERNATIONAL ACADEMY STYLE      | DIVISION OF INDUSTRIAL          |
|   | BONNIE SCHULTZ & LONI CASTEEL    | RELATIONS                       |
|   | 2295 MARKET STREET               | 400 WEST KING STREET, SUITE 400 |
|   | RENO, NV 89502                   | CARSON CITY, NV 89703           |
|   | (VIA U.S. MAIL)                  | (VIA U.S. MAIL)                 |
| Į | LEGAL SECTION                    | DEPARTMENT OF ADMINISTRATION    |
| ŀ | DIVISION OF INDUSTRIAL RELATIONS | APPEALS DIVISION                |
|   | 400 WEST KING STREET, SUITE 201  | 1050 E WILLIAM ST., SUITE 450   |
|   | CARSON CITY, NV 89703            | CARSON CITY, NV 89701           |
| i | (VIA HAND DELIVERY)              | (VIA HAND DELIVERY)             |
| П |                                  |                                 |

I declare under penalty of perjury that the foregoing is true and correct. Executed on

June <u>78</u>, 2017, at Reno, Nevada.

KATRINA A. TORRES

RESERVED.

Reese Kintz, 23
Guinasso
190 W Huffaker Ln
Suite 402
Reno, NV 89511
(775) 853-8746
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## INDEX TO INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #1 Appeal No. 1702537-SYM

| DATE     | SUMMARY   | PAGE     |  |  |
|----------|---|----------|--|--|
| 09/09/15 | Eric Nickel, Esq., Senior Deputy Attorney General; Criminal IAS0001-  |          |  |  |
|          | Complaint & Summons 6   |          |  |  |
| 09/17/15 | Adam Laxalt, Attorney General; Letter to Jason Guinasso, Esq. IAS0007 |          |  |  |
|          | with Complaint & Summons attached                                     |          |  |  |
| 10/16/15 | Email between Jason Guinasso and Eric Nickel regarding IAS0008        |          |  |  |
|          | settlement of the case.   |          |  |  |
| 10/25/16 | Eric Nickel, Esq., Senior Deputy Attorney General; Dismissal          | IAS0009- |  |  |
|          | Memorandum  | 10       |  |  |



Guinasso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746

Page 1 of 1

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Office of th ...orney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

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2015 SEP -9 PM 1: 43

IN THE JUSTICE COURT OF RENO TOWN

IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA

6 STATE OF NEVADA,

VS.

RCR NO. 015

083504

Plaintiff,

Dept. No.

BONNIE JEAN SCHULTZ and

LONI DOREEN CASTEEL

Defendants.

CRIMINAL COMPLAINT

The State of Nevada, by and through ADAM PAUL LAXALT, Attorney General, and ERIC NICKEL, Senior Deputy Attorney General, upon his knowledge, information and/or belief, complains and charges BONNIE JEAN SCHULTZ and LONI DOREEN CASTEEL, the above-named defendants, with having committed the offense of FAILURE BY EMPLOYER TO PROVIDE, SECURE AND MAINTAIN INDUSTRIAL INSURANCE COMPENSATION, a misdemeanor violation of NRS 616D.200(3)(a), within Reno Township, Washoe County, Nevada, committed as follows:

### COUNT I

# FAILURE BY EMPLOYER TO MAINTAIN INDUSTRIAL INSURANCE COMPENSATION COVERAGE.

a misdemeanor violation of NRS 616D.200(3)(a)

That the defendants, BONNIE JEAN SCHULTZ and LONI DOREEN CASTEEL. individually and/or in joint participation, on or between December 31, 2010, and September 2, 2015, did unlawfully, as employers within the provisions of NRS 616B.633, fail to provide, secure or maintain compensation as required by the Nevada Industrial Insurance Act, by engaging one or more employees to facilitate a business or trade known as International Academy of Style, located at 2295 Market IAS0001

Office of the orney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

Office of the

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Street, Reno, Nevada, and failed to maintain industrial insurance coverage for the benefit of their employees.

All of which is contrary to the form, force and effect of the statutes in such cases made and provided, and against the peace and dignity of the State of Nevada.

WHEREFORE, the undersigned complainant requests that a Summons be issued so that the Defendants may be hailed into Court and answer to the charges according to law.

# AFFIRMATION PURSUANT TO NRS 239B.030

The undersigned does hereby affirm that this document does not contain the social security number of any person.

DATED this <u>\( \section \)</u> day of September, 2015.

ADAM PAUL LAXALT Attorney General

By:

Senior Deputy Attorney General Nevada Bar No. 5439 Workers Compensation Fraud Unit 5420 Kietzke Lane, Suite 202

Reno, Nevada 89511

(775) 850-4110

ATTORNEY FOR THE STATE OF NEVADA

Summons

IAS0002

|                          | 1       |   |   |  |  |  |  |  |  |
|--------------------------|---------|---|---|--|--|--|--|--|--|
|                          | 2       |   |   |  |  |  |  |  |  |
|                          | 3       |   |   |  |  |  |  |  |  |
|                          | 4       | IN THE JUSTICE COURT OF RENO TOWNSHIP   |   |  |  |  |  |  |  |
|                          | 5       | IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA  |   |  |  |  |  |  |  |
|                          | 6       | STATE OF NEVADA,   RCR 2015 ()83504   |   |  |  |  |  |  |  |
|                          | 7       | Plaintiff, ) Case No  |   |  |  |  |  |  |  |
|                          | 8       | ) Dept. No  |   |  |  |  |  |  |  |
|                          | 9<br>10 | BONNIE JEAN SCHULTZ., and CONI DOREEN CASTEEL, SUMMONS  |   |  |  |  |  |  |  |
|                          | 11      | Defendants.   |   |  |  |  |  |  |  |
|                          | 12      | YOU ARE HEREBY SUMMONED to appear before a Justice of the Peace at the Rend   | _ |  |  |  |  |  |  |
| <u></u>                  | 13      | Justice Court, 1 South Sierra Street, Reno, Nevada on the Att day o   |   |  |  |  |  |  |  |
| V 8951                   | 14      | Substitute Court, a South Sterra Street, Reno, Nevada on the $\frac{27}{4}$ day of $\frac{1}{200}$ $\frac{1}{4}$ .m., to answer a charge made |   |  |  |  |  |  |  |
| Reno, NV 89511           | 15      | against you upon a complaint having been filed in the Reno Justice Court for the charge of  |   |  |  |  |  |  |  |
| ű.                       | 16      | FAILURE BY EMPLOYER TO PROVIDE, SECURE AND MAINTAIN INDUSTRIAL  |   |  |  |  |  |  |  |
|                          | 17      | INSURANCE COMPENSATION FOR EMPLOYEES, a violation of NRS 616D.200, a  |   |  |  |  |  |  |  |
|                          | 18      | mirdomognor   |   |  |  |  |  |  |  |
|                          | 19      | Dated this And day of September, 2015.  |   |  |  |  |  |  |  |
|                          | 20      | 2010.   |   |  |  |  |  |  |  |
|                          | 21      | Patricia 1. Lunch   |   |  |  |  |  |  |  |
|                          | 22      | JUSTICE OF THE PEACE  |   |  |  |  |  |  |  |
|                          | 23      |   |   |  |  |  |  |  |  |
| 24 Personal Identifiers: |         |   |   |  |  |  |  |  |  |
|                          | 25      | Defendant: Bonnie Jean Schultz<br>DOB: 03/20/1943   |   |  |  |  |  |  |  |
|                          | 26      | Defendant Business: International Academy of Style Address: 2295 Market Street, Reno, Nevada  |   |  |  |  |  |  |  |
| 27 Phone: (775) 823-9003 |         |   |   |  |  |  |  |  |  |

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| ,   | 1  | RETURN OF SERVICE   |   |
|---|----|---|---|
|   | 2  | STATE OF NEVADA )   |   |
|   | 3  | COUNTY OF   |   |
|   | 4  | I hereby certify that I received the described document: SUMMONS, | 0 |
|   | 5  | , 2015, and that I personally served the same upon:               |   |
|   | 6  | Person Served:  |   |
|   | 7  | Served at:  |   |
|   | 8  |   |   |
|   | 9  |   |   |
|   | 10 | Date: Time:   |   |
| •   | 11 |   |   |
| 2   | 12 | Bv:   |   |
| Suite 2                                       | 13 | By:(signature)  |   |
| 5420 Kietzk e, Suite 202 ><br>Reno, INV 89511 | 14 | Name:<br>Investigator, a Peace Officer                            |   |
| (ietzk<br>Reno,                               | 15 | Office of the Attorney General                                    |   |
| 5420 }  | 16 | 5420 Kietzke Lane, Suite 202<br>Reno, Nevada 89511                |   |
| -   | 17 | (775) 688-1818  |   |
|   | 18 |   |   |
|   | 19 | AFFIRMATION   |   |
|   | 20 | Pursuant to NRS 239B.030, the undersigned does hereby affirm      |   |
|   | 21 | that the preceding document  DOES NOT contain the social          |   |
|   | 22 | security number of any person.                                    |   |
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## 3 4 IN THE JUSTICE COURT OF RENO TOWNSHIP 5 IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA RCR 2015 Case No. 6 STATE OF NEVADA. 083504 7 Plaintiff. Dept. No. \_\_\_\_\_ 8 VS, BONNIE JEAN SCHULTZ., and LONI DOREEN CASTEEL, **SUMMONS** 10 Defendants. 11 12 YOU ARE HEREBY SUMMONED to appear before a Justice of the Peace at the Reno Justice Court, 1 South Sierra Street, Reno, Nevada on the 21st day of 13 \_\_\_\_\_, 2015, at the hour of 9:30 A .m., to answer a charge made 15 against you upon a complaint having been filed in the Reno Justice Court for the charge of 16 FAILURE BY EMPLOYER TO PROVIDE, SECURE AND MAINTAIN INDUSTRIAL INSURANCE COMPENSATION FOR EMPLOYEES, a violation of NRS 616D.200, a 17 misdemeanor. 18 Dated this day of September , 2015. 19 20 21 22 23 Personal Identifiers: 24 Defendant: Loni Doreen Casteel 25 DOB: 01/03/1961 Defendant Business: International Academy of Style 26 Address: 2295 Market Street, Reno, Nevada Phone: (775) 823-9003 27 28

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IAS0005

|   | 1    | RETURN OF SERVICE  |   |
|---|------|--|---|
| ĺ   | 2    | STATE OF NEVADA )  |   |
|   | 3    | COUNTY OF) ss  |   |
|   | 4    | I hereby certify that I received the described document: SUMMONS, or | n |
|   | 5    | , 2015, and that I personally served the same upon:                  |   |
|   | 6    | Person Served:   |   |
|   | 7    | Served at:   |   |
|   | 8    |  |   |
|   | 9    |  |   |
|   | 10   | Date: Time:  |   |
|   | 11   |  |   |
| peral<br>202  | 12   | By:(signature)   |   |
| Office of t' torney General<br>5420 Kieane, Suite 202<br>Reno, NV 89511 | 13   |  |   |
| torn<br>ane<br>NV 89  | 14   | Name:<br>Investigator, a Peace Officer                               |   |
| Of the Kie.   | 15   | Office of the Attorney General 5420 Kietzke Lane, Suite 202          |   |
| Office<br>5420  | 16   | Reno, Nevada 89511<br>(775) 688-1818                                 |   |
|   | 17   | (110) 000-1010   |   |
|   | 18   |  |   |
|   | 19   | AFFIRMATION  |   |
|   | 20   | Pursuant to NRS 239B.030, the undersigned does hereby affirm         |   |
|   | 21   | that the preceding document  DOES NOT contain the social             |   |
|   | 22   | security number of any person.                                       |   |
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JA0068



STATE OF NEVADA

# OFFICE OF THE ATTORNEY GENERAL

5420 Kietzke Lane, Suite 202 Reno, Nevada 89511

ADAM PAUL LAXALT
Attorney General

WESLEY K. DUNCAN Assistant Attorney General

NICHOLAS A. TRUTANICH Chief of Staff

September 17, 2015

Jason D. Guinasso, Esq. Guinasso Law, Ltd. 190 Huffaker Lane, Suite 402 Reno, Nevdada 89511

Re:

State of Nevada v. Bonnie Jean Schultz and Loni Doreen Casteel

dba International Academy of Style

Dear Mr. Guinasso:

Per your discussion with Senior Deputy Attorney General Eric Nickel, please find enclosed a copy of the Complaint and the Summonses for the defendant's in the above-referenced matter.

If you need further information, please do not hesitate to contact our office.

Sincerely,

ADAM PAUL LAXALT

Attorney General

By:

SORRAÍNÉ WEBBER

Legal Secretary II

Workers' Compensation Fraud Unit

(775) 850-4116

IAS0007

From: Eric A. Nickel ENickel@ag.nv.gov Subject: RE: International Academy of Style Date: Oclober 16, 2015 at 2:51 PM

To: Jason Guinasso JGuinasso@rkglawyers.com

Cc: Katrina Hudson KHudson@rkglawyers.com

Hi Jason, I think you guys had the wrong phone number for me; my direct line is **850-4110**.

Anyway, it should be fairly simple to finalize our agreement. If your clients have a workers compensation policy in place, please forward the \$750 for our investigative costs that we previously agreed on.

Once I have that, I will contact the court and get the case continued for one year; again, as we previously agreed to. Assuming no further workers' compensation law violations, the case will be dismissed after the one year period.

If they do not yet have a policy, let me know about how long that will take and I can continue the case until that is completed. I don't want to go ahead with the full one year continuance until that is in place.

Please let me know if you have any questions.

Eric Nickel SenIOr deputy AttoRney General FrAUd unit 5420 Kietzke Lane, Suite 202 Reno, NV 89511 775-850-4110

From: Jason Guinasso [mailto:JGuinasso@rkglawyers.com]

**Sent:** Friday, October 16, 2015 9:13 AM

To: Eric A. Nickel Cc: Katrina Hudson

Subject: Re: International Academy of Style

**Importance:** High

I just called, but could not leave a message on your phone. I keep calling you back and not connecting. Your cell phone is not taking messages.

We are prepared to do what we need to do to settle this case.

My assistant Katrina (cc'd to this e-mail) will call you again and work out the details of settlement. I am confident we can get this ironed out. :-)

ADAM PAUL LAXALT
Attorney General

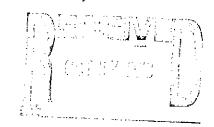


WESLEY K, DUNCAN First Assistant Attorney General

NICHOLAS A. TRUTANICH
First Assistant Attorney General

# STATE OF NEVADA OFFICE OF THE ATTORNEY GENERAL 5420 Kietzke Lane, Suite 202 Reno, Nevada 89511

October 25, 2016



Jason D. Guinasso, Esq. Guinasso Law, Ltd. 190 Huffaker Lane, Suite 402 Reno, Nevdada 89511

Re:

State of Nevada v. Bonnie Jean Schultz and Loni Doreen Casteel

dba International Academy of Style

Case No. RCR2015-083504

Dear Mr. Guinasso:

For your records, please find enclosed a copy of the Dismissal Memorandum in the above-referenced matter.

If you have any questions or need further information, please contact our office.

Sincerely,

ADAM PAUL LAXALT

Attorney General

By:

LORRAINE WEBBER

Legal Secretary II

Workers' Compensation Fraud Unit

(775) 687-2133

ADAM PAUL LAXALT
Attorney General



WESLEY K. DUNCAN First Assistant Attorney General

NICHOLAS A. TRUTANICH First Assistant Attorney General

# STATE OF NEVADA OFFICE OF THE ATTORNEY GENERAL

5420 Kietzke Lane, Suite 202 Reno, Nevada 89511

| N  | IE                     | M   | $\Omega$ | R A          | N                      | T  | TIN | <b>/</b> |
|----|------------------------|-----|----------|--------------|------------------------|----|-----|----------|
| 11 | $\mathbf{L}\mathbf{L}$ | IVL | W        | $\mathbf{L}$ | $\mathbf{L}\mathbf{I}$ | IJ | UH  | / [      |

To:

Reno Justice Court

From:

Eric Nickel, Senior Deputy Attorney General

Subject:

State of Nevada v. Bonnie Jean Schultz and Loni Dorden

Case No. RCR 2015-083504

Date:

October 19, 2016

The defendant is pleading to other charges in District Court.

There is insufficient evidence to proceed in this case.

Due to the absence of witnesses, this case cannot go forward.

Due to the absence of a drug test, this case cannot go forward.

The Defendants have successfully completed all terms of the deferred prosecution; therefore, the State moves this Honorable Court to dismiss the criminal charge against the defendants.

Please dismiss this case and exonerate any and all bail. If you have any questions, please call me at 687-2120.

ERIC NICKEL

SENIOR DEPUTY ATTORNEY GENERAL

NV State Bar No. 5439

**Workers Compensation Fraud Unit** 

(775) 687-2120

IAS0010

FILED
Electronically
CV20-00445
2020-03-06 03:42:09 PM
Jacqueline Bryant
Clerk of the Court
Transaction # 7780283

# EXHIBIT 2

# EXHIBIT 2

Jason D. Guinasso, Esq. Nevada Bar No. 8478 2 Reese Kintz Guinasso 190 W. Huffaker Lane, Suite 402 Reno, NV 89511 Attorney for International Academy of Style 5 NEVADA DEPARTMENT OF ADMINISTRATION BEFORE THE APPEALS OFFICER 6 In the Contested Matter of: 8 9 Case No.: of 1706706 INTERNATIONAL ACADEMY OF Appeal No.: 10 1702537-SYM STYLE, BONNIE SCHULTZ & LONI **CASTEEL** 11 12 13 14 INTERNATIONAL ACADEMY OF STYLE'S 15 **DOCUMENTARY EXHIBIT #2** 16 17 18 19 20 21 22 23

RESE Kintz,

Reese Kintz, Guinasso 190 W Huffisker Ln Suite 402 Reno, NV 89511 (775) 853-8746

### **AFFIRMATION**

The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF

STYLE'S DOCUMENTARY EXHIBIT #2 filed under Appeal No. 1702537-SYM:

Does not contain the social security number of any person.

-OR-

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- ☐ Contains the social security number of a person as required by:
  - A. A specific state or federal law, to wit:

-0r-

B. For the administration of a public program or for an application for a federal or state grant.

DATED this 28 day of June, 2017

Jason D. Gumasso, Esq.

Attorney for International Academy of Style

23 Guinesso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746 24

## **CERTIFICATE OF SERVICE**

I am a resident of the State of Nevada, over the age of eighteen years, and not a party to the within action. My business address is 190 W. Huffaker Lane, Suite 402, Reno, Nevada, 89511.

On June 780, 2017, I served the following:

#### INTERNATIONAL ACADEMY OF STYLE'S

### **DOCUMENTARY EXHIBIT #2**

on the following in said cause as indicated below:

| INTERNATIONAL ACADEMY STYLE      | DIVISION OF INDUSTRIAL          |
|----------------------------------|---------------------------------|
| BONNIE SCHULTZ & LONI CASTEEL    | RELATIONS                       |
| 2295 MARKET STREET               | 400 WEST KING STREET, SUITE 400 |
| RENO, NV 89502                   | CARSON CITY, NV 89703           |
| (VIA U.S. MAIL)                  | (VIA U.S. MAIL)                 |
| LEGAL SECTION                    | DEPARTMENT OF ADMINISTRATION    |
| DIVISION OF INDUSTRIAL RELATIONS | APPEALS DIVISION                |
| 400 WEST KING STREET, SUITE 201  | 1050 E WILLIAM ST., SUITE 450   |
| CARSON CITY, NV 89703            | CARSON CITY, NV 89701           |
| (VIA HAND DELIVERY)              | (VIA HAND DELIVERY)             |

I declare under penalty of perjury that the foregoing is true and correct. Executed on

June 28, 2017, at Reno, Nevada.

KATRINA A. TORRES

RKG

Reese Kintz, Guinasso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746

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# INDEX TO INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #2 Appeal No. 1702537-SYM

| DATE     | SUMMARY  | PAGE     |
|----------|--|----------|
| 05/09/14 | Jason Guinasso, Esq.; Letter to Daniell Valerio, Criminal          | IAS0011- |
|          | Investigator, "International Academy of Style's Position Statement | 158      |
|          | Concerning the Investigation into Alleged Worker's Compensation    |          |
|          | Fraud/Failure to Maintain Worker's Compensation Coverage"          |          |



Reese Kintz, Guinasso 190 W Huffaker Ln Suite 402 Reno, NV 89511 (775) 853-8746



May 9, 2014

VIA U.S. MAIL AND EMAIL @ dvalerio@ag.nv.gov (without enclosures)

Daniell Valerio Criminal Investigator Nevada Attorney General's Office Worker's Compensation Fraud Unit 5420 Kietzke Lane, Suite 202 Reno, NV 89511

> Re: International Academy of Styles' Position Statement Concerning the Investigation into Alleged Workers' Compensation Fraud / Failure to Maintain Workers' Compensation Coverage

Dear Investigator Valerio:

As you are aware, our firm has been retained by the International Academy of Style ("IAS") to represent its interests in the above-referenced matter. It is our understanding that you are conducting a criminal investigation into whether IAS failed to obtain workers' compensation coverage for alleged employees of IAS. Specifically, you are investigating whether IAS is required to maintain workers' compensation coverage for its Independent Instruction Contractors (hereinafter referred to as "Consultants").

For all the reasons set forth in detail below, IAS is not required to maintain workers' compensation coverage for its Consultants because they are independent contractors who also meet the "independent enterprise" test under Nevada law exempting them from the definition of "statutory employee" for purposes of the Nevada Industrial Insurance Act ("NIIA"). Moreover, even if the Consultants did not meet the "independent enterprise" test under Nevada law, any finding of criminal wrong-doing under these facts would violate IAS' due process rights based on its reasonable reliance on government audits over the past 15 years as to the proper classification of its Consultants, the industry standard of salon owners and its contractors on which IAS' business model is based, and the absence of any legal authority, case law, advisory opinions, etc. putting IAS on clear notice that its conduct violates Nevada criminal law.

#### GUINASSO LAW, LTD.

Deputy Attorney General Daniell Valerio Nevada Attorney General's Office Worker's Compensation Fraud Unit Page 2 of 9

Based on the foregoing as set forth in detail below, IAS respectfully requests that you determine no fraud has been committed and no workers' compensation coverage is required for its independent Consultants.

#### I. FACTUAL BACKGROUND

IAS is an educational facility providing instruction in the areas of cosmetology, hair design, aesthetics, and nail technology. IAS uses independent contractors who serve as Consultants to assist in educating students in all fields of cosmetology and the recording and tracking of student grades and attendance. IAS has no employees who fulfill the same or similar services as the Consultants.

Consultant services are not integral to the operation of IAS, but rather are provided as an added benefit to IAS students to expose them to a broad range of experience, expertise and techniques in the various areas of instruction. IAS can operate without the use of Consultants. In fact, IAS' business model was designed similar to that of salon owners and their independent contractors (hereinafter "booth renters").

Each Consultant voluntarily enters into a contract with IAS for the performance of their services. In that regard, Consultants execute an Independent Instruction Contractor Contract (hereinafter "Agreement" or "Agreements") governing the nature of the relationship between IAS and the Consultants. (Exhibit A, Consultant Information).

Pursuant to the Agreement, Consultants acknowledge that they are in compliance with all City, State and federal laws required of independent contractors in this field. Consultants further acknowledge that the Agreement in no way acts as a non-compete agreement or binds them solely to providing instruction services to IAS. In fact, Consultants are able to contract their services outside of IAS while also providing services to IAS students under the Agreement, and Consultants expressly acknowledge that IAS is not their sole source of income. Most Consultants work in salons as their main source of income.

Importantly, the Agreement sets forth, and the Consultants expressly acknowledge, that they are in full control of educating the students and keeping the records. Said records must comply with the standards and policies of the Board of Cosmetology, a third-party accrediting/licensing agency, but otherwise are not required to comply with any standard or policy set forth by IAS. Additionally, in the event a Consultant needs assistance to fulfill his or her obligations under the Agreement, he or she must employ his or her own assistant; IAS does not provide assistance for Consultants.

Deputy Attorney General Daniell Valerio Nevada Attorney General's Office Worker's Compensation Fraud Unit Page 3 of 9

Pursuant to the Agreement, Consultants have full control over the days and number of hours they intend to provide services to IAS students. Consultants provide services when they want to provide services. They also set their own billable hourly rates (similar to how billable hourly rates are set by attorneys) and Consultants essentially bid for open spots/chairs when space becomes available. After services are performed, Consultants provide invoices to IAS for payment pursuant to the Agreement. Part of each student's tuition at IAS includes a percentage set aside that is used for payment to Consultants for their services to students. In the event the student withdraws prematurely from IAS prior to completing a program and that student is entitled to a refund of any tuition monies, any monies set aside for payment to Consultants is also refunded to the student as part of their tuition reimbursement.

Similar to booth rental fees in salons, Consultants are charged a rental fee of \$2.00 per hour to rent a chair in IAS' facility. Consultants are provided the opportunity to provide additional services in lieu of payment for said rental fees. Consultants are also responsible for providing their own business supplies and tools used for their services and IAS does not reimburse them for any business-related expenses. Although Consultants perform services on IAS premises, similar to services provided by independent cosmetologists who rent/lease space in a salon, Consultants are not limited to providing services on IAS premises; rather, they may also provide services to students off-campus at the Consultants own scheduling and expense.

The Agreement expressly sets forth, and the Consultants acknowledge, that the Consultants are responsible for their own taxes and fees to be withheld and paid for by the Consultants, and that IAS does not provide any benefits under the Agreement, including but not limited to workers' compensation coverage. Finally, in the event a Consultant does not fulfill the terms of the Agreement, IAS has a contractual right to charge the Consultant for any loss suffered as a result of the Consultant breaching the Agreement.

IAS has operated its school under a business model similar to salons in this industry since 1998. Prior to opening the school, IAS owners consulted with attorneys and a consultant to ensure its business model complied with state and federal laws. In fact, the Internal Revenue Service ("IRS") conducted an audit of IAS to investigate whether the Consultants were properly classified as independent contractors. No official finding was issued by the IRS, although, a presumption can be drawn that the IRS did not determine the Consultants were misclassified based on the absence of any finding of misclassification, penalties or fines. The IRS, thus, implicitly found IAS committed no violation of federal tax laws.

Sometime last summer, a former Consultant filed for unemployment benefits after IAS ended her contract due to the Consultant harassing and extorting money from other

Deputy Attorney General Daniell Valerio Nevada Attorney General's Office Worker's Compensation Fraud Unit Page 4 of 9

Consultants. IAS submitted information to the Department of Training and Rehabilitation ("DETR") Unemployment Division demonstrating independent contractor status; however, the Division ultimately found in favor of the Consultant and awarded her unemployment benefits. IAS submits that, for all the reasons set forth in this position statement, DETR awarded the Consultant benefits in error. It appears that, thereafter, the matter was referred to the Attorney General's Office Workers' Compensation Fraud Unit for further investigation into the classification of the Consultants as it relates to an alleged failure to maintain workers' compensation coverage.

On or about January 15, 2014, you provided IAS with an email instructing IAS to review certain Nevada statutes: namely, NRS 616A.105 and NRS 616A.110. These statutes are addressed in the Legal Analysis section below. Thereafter, on or about March 20, 2014, you requested IAS provide you with copies of the contracts used and pay information for Consultants from 2007 through 2013. Copies of said documents are enclosed herewith. See Exhibits A and B (1099s).

### II. <u>LEGAL ANALYSIS</u>

# A. The Consultants are expressly excluded from the definition of "Employee" under the NIIA.

First and foremost, the Consultants are excluded from the definition of "Employee" under the NIIA.

Pursuant to the NIIA, NRS 616A.105 defines, in pertinent part, "Employee" and "worker" as "every person in the service of an employer under any appointment or contract of hire or apprenticeship, express or implied, oral or written, whether lawfully or unlawfully employed..." NRS 616A.110 then expressly excludes certain persons from the definition of Employee. Importantly, NRS 616A.110(9)(c) expressly excludes any person who "[p]erforms pursuant to a written agreement with the person for whom the services are performed which provides that the person who performs the services is not an employee for the purposes of this chapter." [Emphasis added].

The Consultants clearly meet this exclusion. The Agreements discussed in detail above constitute written agreements between IAS and the Consultants, which provide that

<sup>&</sup>lt;sup>1</sup> Although evidence submitted in an unemployment hearing cannot be relied upon in this investigation, IAS submits that the decision of DETR was made in error based on a lack of information permitted as evidence during the initial hearing and appeal. Based on all the reasons set forth in this position statement, IAS disagrees with the determination of DETR in the unemployment context and submits that it should have no bearing on this criminal investigation of alleged worker's compensation fraud at issue here.

Deputy Attorney General Daniell Valerio Nevada Attorney General's Office Worker's Compensation Fraud Unit Page 5 of 9

the Consultants who are performing services under the Agreement are not employees for purposes of the NIIA. (Exhibit A). And each Consultant expressly acknowledges that IAS is not responsible for worker's compensation coverage under the Agreement and will not provide any such benefit under the Agreement. (Id.).

Accordingly, based on this provision alone, IAS is not required to maintain workers' compensation coverage on the Consultants because they are expressly excluded from the definition of employee pursuant to NRS 616A.110(9)(c). As such, IAS requests that you find it has not committed any workers' compensation fraud and has not violated any laws pertaining to workers' compensation coverage.

# B. The Consultants are Independent Enterprises and are not in the Same Trade as IAS.

NRS 616B.603 expressly provides:

- 1. A person is not an employer for purposes of chapters 616A to 616D, inclusive of NRS if:
  - (a) The person enters into a contract with another person or business which is an independent enterprise; and
  - (b) The person is not in the same trade, business, profession or occupation as the independent enterprise.

# 1. The Consultants entered into Independent Contractor Agreements with IAS.

The Consultants meet the definition of independent contractors under Nevada law. For purposes of Nevada's worker's compensation law, an "independent contractor" is defined as a person who renders service for a specified amount of compensation for a specified result, under the control of the person's principal as to the result of his work only and not as to the means by which such result is accomplished. NRS 616A.255. In determining whether an employer-employee relationship exists, the courts apply a five factor test, known as "the control test," giving equal weight to the following factors: (1) the degree of supervision; (2) the source of wages; (3) the existence of a right to hire and fire; (4) the right to control the hours and location of employment; and (5) the extent to which the worker's activities further the general business concerns of the alleged employer. Clark County v. State Indus. Ins. Sys., 102 Nev. 353, 354 (1986). In applying these five factors to the Consultants, each factor weighs in favor of independent contractor classification.

First, IAS does not supervise the Consultants. Rather, IAS merely ensures Consultants comply with the terms of the independent contractor Agreements. Second,

Deputy Attorney General Daniell Valerio Nevada Attorney General's Office Worker's Compensation Fraud Unit Page 6 of 9

the source of payment (wages) to Consultants is student tuition monies set aside specifically for this benefit. IAS acts as a third party administering the funds on the students' behalves once an invoice is received for services. IAS does not pay for the Consultants' services out of its own monies. Third, IAS does not hire and fire the Consultants. Instead the Consultants bid for open chairs/space when available by submitting their availability and hourly billable rate. Once an Agreement is entered into, the Agreement governs the relationship, including any termination of the Agreement and potential liability as a result of early termination or a breach. Fourth, IAS does not control or have the right to control the hours the Consultants work other than control over the hours of operation of the school. The Consultants set their own schedules and hours of work and they are free to change said hours as needed. Additionally, while the services primarily take place on campus, Consultants are not limited to campus and are free to conduct their services in other locations at their choosing. Consultants' services do not further the general business concerns of IAS; rather, they provide a unique benefit to IAS students. IAS can conduct its business with or without the Consultants. In other words, the Consultants are there solely for the students' benefit, not because they are necessary for IAS to conduct its business of instruction.

Based on all the foregoing, the Consultants are properly classified as independent contractors under Nevada workers' compensation law.

## 2. The Consultants are Independent Enterprises.

In addition to being properly classified as independent contractors, the Consultants also meet the definition of independent enterprises. Pursuant to NRS 616B.603(2), an "independent enterprise" is a person who holds himself out as being engaged in a separate business and holds a business license in his own name or owns, rents, or leases property used in furtherance of his or her business.

All of the Consultants hold themselves out as being engaged in a separate business from IAS and they each hold business licenses in their own names. (Exhibit A). Moreover, all of the Consultants not only lease a chair from IAS to perform consulting services, many if not all lease space in a salon to conduct their own businesses. Thus, it is clear that the Consultants are independent enterprises as defined in NRS 616B.603(2) because they satisfy the statutory test.

# 3. The Consultants are not in the "same trade" as IAS.

The Consultants are not in the "same trade" as IAS. The Nevada Supreme Court applies the *Meers* test to determine whether an independent contractor is a statutory employee for purposes of worker's compensation coverage. Under *Meers*, the Nevada Supreme Court stated that the type of work performed by the independent contractor

190 W. Huffaker Lane, Suite 402 – Reno, NV 89511 – 775-853-8746 (O) – 775-201-9611 (F) www.guinassolaw.com Deputy Attorney General Daniell Valerio Nevada Attorney General's Office Worker's Compensation Fraud Unit Page 7 of 9

determines whether an employment relationship exits. Meers v. Haughton Elevator, 101 Nev. 283, 286, 701 P.2d 1006, 1007 (1985). Therefore, the test is not whether the independent contractor's activity is useful, necessary or even absolutely indispensable to the statutory employer's business; rather, the test is whether that "indispensable activity" is, in that business, normally carried on through employees rather than independent contractors. Id. This test is codified in NRS 616B.603, which states that an employment relationship only exists if the parties are "in the same trade, business, profession or occupation."

The Consultants are not in the same trade, business, profession or occupation as IAS as defined by the statute and case law.

First, the services provided by the Consultants are not indispensable to IAS. As previously stated, the Consultants are there to expose the students to a broad range of experience and expertise in the industry merely as an added benefit to the students. The school can operate without any of the Consultants' services. Second, the services the Consultants provide to IAS students are not services normally carried on through employees in IAS rather than independent contractors. In fact, no employees whatsoever carry on the same services as the Consultants. Accordingly, under the above test, IAS is not a statutory employer because the activities of the Consultants are not indispensible to IAS and said activities, in this business, are not normally carried on through employees.

Furthermore, the Consultants are akin to booth renters in salons. It has long been established and accepted in this industry (and in Nevada) that salon owners are not required to maintain workers' compensation coverage on booth renters / independent contractors who lease space in a salon. In fact, Nevada law clearly recognizes this type of business model in this industry. NAC 644.307 states specifically that an "owner of a cosmetological establishment may lease space only to licensed manicurists, electrologists, hair designers, aestheticians and cosmetologists within the premises of his establishment." [Emphasis added]. In the same manner a salon leases space to licensed professionals within the premises of the salon, IAS has set up its business model to lease space to licensed instructors within its premises of the school solely for the purpose of providing an added benefit to IAS students. In this regard, IAS acts more as a landlord during the time the Consultants are providing services to IAS students. Accordingly, because IAS' business model is akin to salons that lease space to booth renters and, under this type of business model in this industry salon owners are not required to maintain workers' compensation coverage on the booth renters, IAS is also not required to maintain workers' compensation coverage on its independent contracting Consultants.

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Based on all the foregoing, the Consultants are independent enterprises that are not in the same trade as IAS; therefore, IAS is not required to maintain worker's compensation coverage on the Consultants.

C. IAS is not required to maintain worker's compensation coverage on Consultants because it is not liable for payment of compensation under the NIIA for any industrial injury suffered by a Consultant.

Finally, IAS is not responsible for maintaining workers' compensation coverage for the Consultants because they have agreed to maintain their own coverage and have acknowledged in the Agreement that IAS will not provide this benefit.

NRS 616B.639 expressly states that "[a] principal contractor is not liable for the payment of compensation for any industrial injury to any independent contractor or any employee of any independent contractor if:

- (a) The contract between the principal contractor and the independent contractor is in writing and the contract provides that the independent contractor agrees to maintain coverage for industrial insurance pursuant to chapters 616A to 616D, inclusive, of NRS;
  - (b) Proof of such coverage is provided to the principal contractor;
  - (c) The principal contractor is not engaged in any construction project; and
  - (d) The independent contractor is not in the same trade, business, profession or occupation as the principal contractor.

The Agreements between IAS and the Consultants clearly state that the Consultant acknowledges that he or she is in compliance with all City, State and federal laws required of independent contractors. (Exhibit A). The Agreements also clearly state that IAS will not provide worker's compensation coverage for Consultants and the Consultant is responsible for complying with all state and federal laws. (Id.).

For all the foregoing reasons, IAS is not required by Nevada law to maintain worker's compensation coverage on the independent Consultants.<sup>2</sup> Accordingly, IAS respectfully requests that you find no fraud had been committed and no violation of Nevada law has occurred as it pertains to the NIIA.

<sup>&</sup>lt;sup>2</sup> In the event the Consultants are not determined to be independent enterprises for purposes of the NIIA and IAS is then charged with and convicted of worker's compensation fraud, IAS' due process rights will have been violated based on the vagueness of the statute as it applies to this industry, the accepted standards in this industry (i.e., salon owners), and the lack of notice to IAS and other similar businesses as to what conduct is required to be in compliance with the law and what conduct is criminal.

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### III. CONCLUSION

For all the reasons set forth above, IAS is not required to maintain worker's compensation coverage on the Consultants. Accordingly, IAS respectfully requests that you determine in this investigation that IAS is not guilty of worker's compensation fraud and not in violation of any Nevada law as it relates to the NIIA.

Please let us know if we can provide you with any additional information, including scheduling a conference call or meeting to further discuss IAS' business model and the Agreements with the Consultants. If you have any questions regarding any of the above, please don't hesitate to contact us.

Very Truly Yours

Jason De Guinasso, Esq.

Cc: International Academy of Style

Encl: Exhibit A: Consultant documents including Agreements, W-9s

business licenses, Affidavits of Rejection of Coverage,

and pay information Exhibit B: 1099s

# **EXHIBIT A**

# **EXHIBIT A**

# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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## Form W-9 (Rev. October 2007) Department of the Treasury

### Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS

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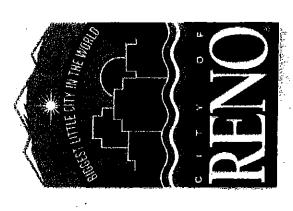
Opt. No. 10231X

EFFECTIVE DATE: 06/01/2012

General Business

CLASSIFICATION:

BUSINESS



1077 Riverside Dr Apt 76

BUSINESS LOCATION:

NAME OF BUSINESS:

Stary Slazas

LICENSEE - NAME AND ADDRESS:

Stacy Slazas 1077 Riverside Dr #76 RENO, NV 89503



EXPIRATION DATE: 05/31/2013

122850

LICENSE #:

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED ABOVE

LICENSED BUSINESS TO BE CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE OF NEVADA

IAS002

# AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

state of nevada) <u>Wishol</u> county)

Stary A Sazas being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- 6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
- 7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.

8. Further affiant sayeth not

ssertions of this affidavit are true, do hereby swear under penalty of perjury that the

Signed

Printed Name

SIGNED AND SWORN to before me this 3 day of

By STACY ANN SIAZAS

SUZIE H. CARRILLO
Notary Public - State of Nevada
Appointment Recorded in Lyon County
No: 07-3269-12 - Expires April 17, 2015

NOTARY PUBLIC CAME

ROSS MILLER
Secretary of State

SCOTT W. ANDERSON

Deputy Secretary
for Commercial Recordings

STATE OF NEVADA



Commercial Recording Division 202 N. Carson Street Carson City, NV 89701-4069

Telephone (775) 684-5708 Fax (775) 684-7138

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### Sole Proprietor

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

Nevada Business Identification: NV20121360614

Name: stacy ann slazas

Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 6th day of June, 2012.

Please Post in a Conspicuous Location

## INTERNATIONAL ACADEMY OF STYLE Checks for Stacy Slazas January through December 2013

| Num      | Date      | Account             | Amount   |
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| 8188     | 1/1/2013  | International Acade | 300.00   |
| 8216     | 1/11/2013 | International Acade | 264.00   |
| 8235     | 1/21/2013 | International Acade | 55:00    |
| 8231     | 1/29/2013 | International Acade | 492.00   |
| 8242     | 2/5/2013  | International Acade | 355.00   |
| 8263     | 2/8/2013  | International Acade | 522.50   |
| 8282     | 2/15/2013 | International Acade | 511.50   |
| 8293     | 2/22/2013 | International Acade | 506.00   |
| 8320     | 3/1/2013  | International Acade | 506.00   |
| 8327     | 3/8/2013  | International Acade | 506.00   |
| 8350     | 3/15/2013 | International Acade | 456.50   |
| 8368     | 3/22/2013 | International Acade | 475.00   |
| 8374     | 3/29/2013 | International Acade | 376.00   |
| 8393     | 4/5/2013  | International Acade | 442.00   |
| 8412     | 4/12/2013 | International Acade | 453.00   |
| 8428     | 4/19/2013 | International Acade | 475.00   |
| 8444     | 4/26/2013 | International Acade | 416.00   |
| 8450     | 4/26/2013 | International Acade | 1,000,00 |
| 8494     | 5/14/2013 | International Acade | 165.00   |
| Jan - De | sc 13     | -                   | 8,276.50 |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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|---|--|--|--|--|---|
| Thave full-cont   | rol of my schedule;  | My schedule will be  | as follows: /  | 11/3 - 12/   | 31/13   |
| 'S  | Tuesday  | Wednesday  | Thursday   | Friday   | Saturday  |
| 177   | 8:30 - 5   | 8130-5   | 8:30-730   | 8:30-5   |   |
| I bill by the hour fam fully awar to: City, Count to be withheld 100% of Taxes I am fully awar behalf to inclu Pension. I am fully awar remainder of to ensure comindependent Counternational Asignedia.  | ternational Academ<br>ur. My hourly fee at<br>that international<br>ty, State or Federal to<br>or paid on my behat<br>and Federal, State,<br>that international<br>de but not limited to<br>the that if I do not ful-  | Academy of Style is axes, Social Security of It, i, as an Independ County, and City fee Academy of Style wo: Medical, Unemploying this contract integrals  | ing or this contract in not to be held respondent workmark. Medicare, Workmarks and requirements will not provide beneate the provide beneate the provide beneate the provide by the IRS I have be agree that I am an Internal III.  | onsible for, including en's Compensation, fully aware that I and the compensation, 401 compensation, 401 has the right to charge en given an Employeen   | g but not limited , Unemployment n responsible for program on my L K, Retirement rge me for the yee vs. tor for |
| Signed:   | ational Academy of   | Style  | Date/  | 1/2/13   | ·   |

## Request for Taxpayer Historian Number and Certification

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| Business, name, if diff  | erent from above   |  |  |  |  |
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| I am not subject to be Reverue Service (IRS) notified me that I am I I am a U.S. citizen or retification instructions the industry of the indu | class withholding because: (a) I am ecompt in that I am subject to beckup withholding as a no longer subject to beckup withholding, and other U.S. person (defined below).  I. You must cross cut item 2 above if you have have failed to report all interest and dividends d, acquisition or abandonment of secured programmy, payments other than interest and dividends on the internal Pavenus Code unless to the internal Pavenus Code unless to the internal Pavenus Code unless interest you paid, acquisition number (TIM) income paid to you, real estate interest you paid, acquisition or debt, or it out IPA.  If you are a U.S. person (notuding a de your correct TIN to the person star) and, when applicable, to:  N you are giving is correct (or you are to be issued), the not subject to backup withholding, or from backup withholding if you are a U.S. pelie, you are allow as a mable attern as there of any partnership income from the astern as there to the withholding tax or to be astern as there to the withholding tax or to be astern as there to the withholding tax or to be astern as there to the withholding tax or to be astern as there to the withholding tax or the content as the content to the withholding tax or the content as the content to the withholding tax or the content as the content to the withholding tax or the content as the content to the withholding tax or the content as the content to the withholding tax or the conten | perty, concentration of del dende, you are not required a U.S.  Destination of a U. correlation of a U. correlatered a U.S.  An individual whe A partnership, or crganized in the U. States,  An estate (other or business pay a withholding from such business pertnership conduprovide Form W-C. states and swold income.  The person why purposes of estate purposes of estate and swold income.  | S that you real estate of, contributed to sign person if to it a. U.S. corporation rited State than A to take on an e. Further United State on an e. Further United State on an e. Further by the person sign pers | are current transactions to an in the Cartific The Cartif | ly subject to beckup  is, item 2 does not apply individual reference mation, but you must  I J J J J  rel tex purposes, you  U.S. resident alter, or association created the laws of the United interest stem of incompanies where a Form V  required to presume the withholding text made in the United State or establish your U.S. inere of pertnership the partnership for a and avoiding withhold you the partnership for   |
| tern not subject to be Reverue Service (IRS) notified me that I am I I am a U.S. citizen or retification instructions the individual because you is moreous policy for correct Tile.  If m Signeture of U.S. person be used your correct Tile.  If m Signeture of U.S. person be used to reterence are to therefore noted.  Curpose of Form person who is require as must obtain your or report, for example, I person who is require to report, for example, I person who is required to report, for example, I person who is required to report, for example, I person who is required to rectant alien), to province you made the form W-9 only I peddent alien), to province the return of security that the TIP reliting for a number to 2. Certify that the TIP reliting for a number to 2. Certify that you are 3. Claim examption if your allow oreign person, your allow oreign person, your allow oreign persons as a servince of the return of the  | class withholding because: (a) I am ecompt at that I am subject to beckup withholding as a no longer subject to beckup withholding, and other U.S. person (defined below).  I. You must cross cut item 2 above if you have have failed to report all interest and dividends d, acquisition or abandonment of secured properties, payments other than interest and dividends on the internal Pavenue Code unless to the internal Pavenue Code unless on the internal Pavenue Code unless interest you paid, acquisition number (TIM) income paid to you, real estate interest you paid, acquisition or ad property, cancellation of debt, or it out IPA.  If you are a U.S. person (noticing a de your correct TIM to the person star) and, when applicable, to:  No you are giving is correct (or you are a U.S. be issued),  The not subject to backup withholding, or from backup withholding if you are a U.S. belie, you are also certifying that as a sable share of any partnership is come from a life of effectively corrected income.   | perturbation of at the perturbation of data dende, you are not required at the correlation of at the the correlation of the corr | S that you real estate of, contributed to sign person if to it a. U.S. corporation rited State than A to take on an e. Further United State on an e. Further United State on an e. Further by the person sign pers | are current transactions to an in the Cartific The Cartif | ly subject to beclap  I, item 2 does not apply individual reference mation, but you must  LIS, resident alter, or sesociation created the laws of the United in their section  can generally required a mineral stare of income cases where a Form the withholding tax, it is a partner in a meas in the United State cetablish your U.S. the partnership for  |
| tern not subject to be Reverue Service (IRS) notified me that I am I I am a U.S. citizen or retification instructions the individual because you is moreous policy for correct Tile.  If m Signeture of U.S. person be used your correct Tile.  If m Signeture of U.S. person be used to reterence are to therefore noted.  Curpose of Form person who is require as must obtain your or report, for example, I person who is require to report, for example, I person who is required to report, for example, I person who is required to report, for example, I person who is required to rectant alien), to province you made the form W-9 only I peddent alien), to province the return of security that the TIP reliting for a number to 2. Certify that the TIP reliting for a number to 2. Certify that you are 3. Claim examption if your allow oreign person, your allow oreign person, your allow oreign persons as a servince of the return of the  | cleap withholding because: (a) I am ecompt in that I am subject to beckup withholding as a no longer subject to beckup withholding, and other U.S. person (defined below).  I. You must cross cut item 2 above if you have have failed to report all interest and dividends d, acquisition or abandonment of secured programmy, payments other than interest and dividends on the internal Pavenus Code unless to the internal Pavenus Code unless to the internal Pavenus Code unless interest you paid, acquisition number (TIM) income paid to you, real estate interest you paid, acquisition or debt, or it out IPA.  If you are a U.S. person (notuding a deyour correct TIN to the person star) and, when applicable, to:  Nyou are giving is correct (or you are a U.S. pelse share of any partnership income from the lessued),  the not subject to backup withholding, or from backup withholding if you are a U.S. pelse, you are aleccertifying that as a subject subject to the withholding tex on of effectively corrected income.  The program is form other than Form W-9 to must use the requestor's form if it is  | pering contents by the IR on your tex return. For a pering, concentration of data dende, you are not required.  Destablished of a U. considered a U.S. • An individual whe • A perinership, or organized in the U. States, • An estate (other • A domestic true 201.7701-7).  Special rules for trade or business pay a withholding from each business has not been rece a perture is a fore Therefore, if you is perinership conducting trong and swoid income.  The person with purposes of estate on its allocable state contacting a trade following cases:  | S that you need estate of, contributed to slight or the U.S. or portation rided State or portation the United State or are a U.S. other person are a U.S. to the person of the person of the person of the United State of the person of the per | are current transactions to an in the Cartific Information of the Cartific Information of the Cartific Information of the Cartific Information of the Information of  | ly subject to beckup  is, item 2 does not apply individual reference mation, but you must  I J J J J  rel tex purposes, you  U.S. resident alter, or association created the laws of the United interest stem of incompanies where a Form V  required to presume the withholding text made in the United State or establish your U.S. inere of pertnership the partnership for a and avoiding withhold you the partnership for   |

# AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

|      | S OF NEVADA)  ) SS.  OCCOUNTY)  |
|------|---|
| Me   | edie Wosf being duly sworn, deposes and states:   |
| . 1. | I make the following assertions pursuant to NRS 616B.627 and NRS 617,210.   |
| 2.   | I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.  |
| 3    | In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.  |
| 4.   | I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS  |
| 5.   | In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.  |
| 6.   | I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.   |
| 7.   | I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract. |
| 8.   | Further affiant sayeth not  |
|      | I. Molecule Coof do hereby swear under penalty of perjury that the assertions of this affidavit are true.   |
|      | Signed Melebli Ulla   |
| -    | Printed Name <u>Meledie Wolf</u>  |
|      | SIGNED AND SWORN to before me this 19 day of November 20 13   |
| ٠    | By Meledie Wolf   |
|      | SUZIE H. CARRILLO Notary Public - State of Nevada Appointment Recorded in Lyon County No: 07-3263-12 - Expires April 17, 2015   |

## **NEVADA BUSINESS REGISTRATION**

1007332921

|             | Please see Instru  | ctions regarding form   |  |  |  |  |
|-------------|--|---|--|--|--|--|
| 1. <b>1</b> | I Am Applying For: Unemp   | loyment Insurance<br>nt Security Division - ESD)  | Sales/Use T  | ax Permit  | ion)                                       | ax Local Business License  |
|             | ☐ New Business ☐ Change In Ownership ☐ Change in Corporate   |   | ☐ Change in L<br>☐ Change in M   | lailing Address  | Other                                      | eOper1   |
|             | Change in Name   |   | Add Location   |  |  | D Colomban Califu  |
| 3           | Dusinoss anna, types   | Association Limited Partnership   | ☐ LLÚP<br>☐ Partnership  | ☐ Limited Liability ☐ Limited Liability                                    |  | Government Entity Other  |
| 3A          | If LLC please check Federal  | Sole Financialor  | ☐ Partnership  |  |  |  |
| 4           | Corporate/Entity Name  | Total Registra  | The state of the s | Corporate/Entity Tolep   | hona 5                                     | edetal Tax Identification Number   |
| 6           | (as shown an State Business License):  Corporate/Entity Address:  Street Number, Direction (N. Street Number)  | S. E., W.) and Name Suite, L  | Init or Apt #  | City, State, and Zip Co  | ode +4                                     | State of Incorporation or Formation  |
| 7           | Novado Namo (DBA): Me Leclie Luo (f.   | 4   |  |  | ess Tolophona<br>15) 224-750               |  |
| 8           | E-mail Address:  | Mebailo Yodiosa:  | :  | 9  | NV   | s Identification #: (11 digits)  |
| 10          | Mailing Address: Street Number, Direction (N.  | •   |  | F / _ /  | IV 89                                      | 502  |
| 11          | Location(s) of Nevada Street Number, Direction (N. Business Operations:  | .e  | Unit or Apt #  | City, State, and Zip Co  | <sup>do +4</sup> √ 8                       | 9502   |
| 12          | Location of Street Number, Direction (N. Buelness Reports:   | S, E, W) and Name Suite,  |  | City, State, and Zip Co  |  | Telephone Number:  |
| 13          | List All Owners, Partners, Corporate Officers, Ma ** The Department of Ta  | nagers, Members, etc. (   | if individual own  | ership, list only one  | owner.) Attach                             | additional sheets if needed.<br>SN.  |
|             | Last, First, MI:   | Residence Address (Street   | 5t)<br>  |  | HOOM                                       | Date of Birth  |
|             | Title 1 Percent Owned  |   | u Cir  |  | <del></del>                                | Residence Telephone  |
|             | Last, First, MI:   | Residence Address (Street   | / <u>\$950</u>   | <del>2</del>   | "'SSN                                      | (775) 224 ^ 15 oct   |
|             | Title Parcent Owned  |   | <del>-</del>   |  | <del></del>                                | Residence Telephone  |
|             | Lasi, First, Mi :  | Residence Address (Street   | et)  | RE   | CEIVE                                      | Date of Birth  |
|             | Title Percent Owned  | City, State, Zip +4   | <del></del>  | Air  |  | Residence Telephone  |
|             | Responsible Local Contact ( Last, First, MI & Tille ):   | Residence Address (Stre   | el). City, State, Zip +  |  | Y <sub>ssl</sub> 9 2013                    | Residence Telephone  |
| 14          | Date Business Started in Nevada   Date Nevada Location Oper  | ed Date First Worker Hire   | d in Nevada   Date of  | Depai<br>First Nevada Payroli A  | iment of Taxatta                           | Payroll Number of Employees  |
| :           | U-28-08 1-1-2014   | SE CHECK ALL TH   | AT APPLY TO  | <b>.</b>   |  |  |
| 15          | Mining Domestics Outside Dining  | Water Appropriation   | Adult Materia  | als/Activity   | Amusement M                                |  |
|             | Sørvice Agriculturn Home Occupation  | Hazardous Material Construction/Erection  | ==   | asing Employees<br>er (hen Employees)                                      | Alcohol  Gaming                            | Financial Institutions Mortgage Brokers  |
|             | Delivery Transportation Retail Sales-Used  | Tire Sales  | Supply/Use   | Temporary Workers  | . Health Service                           | Banker • Other   |
| 4.50        | Wholesale Not for Profit Live Entertainment  Describe in Detail the Nature of Your Bu  | Environmental Dischar   | ge   Regulated by  | y Federal/Space Pennic N<br>cts Sold, Labor F                              | erformed and                               |  |
| 16          | State the approximate percentage of sales or re  | venues resulling from è   | each item, Exam  | ple: Retail sale of m  | ajor appliances                            | lo public 60%; repair 40%.   |
| À           |  |   |  |  |  |  |
|             | 11 - 2 - 2 - 1   |   |  |  |  |  |
|             | Harr Ctulos  |   |  | Unio a Naiv Enday  | al Tay Number                              | Complete This Section:   |
|             | Hair Styles  | anned Ownershin/Ru  | siness Entity or   | . WSAG S INGM LECTED   |  |  |
| 17          | If You Have Acquired A Nevada Business, C  |   | siness Entity, or<br>nee □ Lease □ (   |  | Portion Acquired/Chai                      | igod: In Whole I to Page   |
| 17          | If You Have Acquired A Nevada Business, C  |   | ese Lense C  |  | ortion Acquired/Chai                       | igod: In Whole I to Pari   |
| 17          | If You Have Acquired A Nevada Business, C  Date Acquired/Changed: Acquire  |   | ese Lense C  | Olher<br>er(s) Business Name   | Portion Acquired/Chai                      | igod: In Whole I to Part   |
| 17          | If You Have Acquired A Nevada Business, C  Qale Acquired/Changed: Acquire  Name(s) of Previous Owner(s)  | City  | Previous Owns  | Olher<br>er(s) Business Name   | State                                      | 1900: In Whole I to Pear   |
| 17          | If You Have Acquired A Nevada Business, C  Date Acquired/Changed: Acquire  Name(s) of Previous Owner(s)  Address (Street)  Enter Your Provious Nevada Salas/Use Tax Permit Number, i   | City  City  Purchase  City  * Signatures must be formation provided is                                  | Previous Owns  Enter Previous  that of a response true, correct a  | Owner(s) ESD Account   | State Number ne best of my                 | Zip Code +4  knowledge and belief and  |
|             | If You Have Acquired A Nevada Business, C  Date Acquired Changed:  Name(s) of Previous Owner(s)  Address (Street)  Enter Your Provious Nevada Salas/Use Tax Permit Number, in  | City  City  Applicable:  Signatures must be formation provided is a category C felony  Print Name       | Enter Previous  that of a responstrue, correct at knowingly of   | Owner(s) ESD Account   | State Number ne best of my                 | Zip Code +4  Zip Code +4  knowledge and belief and for filing.   |
|             | If You Have Acquired A Nevada Business, C Date Acquired/Changed: Acquire Name(s) of Previous Owner(s) Address (Street) Enter Your Provious Nevada Salas/Use Tax Permit Number, if I declare under penalty of perjury that the imacknowledge that pursuant to NRS 239.330, it is  | City  City  Purchase  City  Applicable:  * Signatures must be formation provided is a category C felony | Enter Previous  Enter Previous  that of a responstrue, correct at knowingly of   | Owner(s) ESD Account   | State Number ne best of my                 | Zip Code +4  Zip Code +4  knowledge and belief and for filing.    Date   1 / 1 / 20.                     |
|             | If You Have Acquired A Nevada Business, C Date Acquired/Changed:  Name(s) of Previous Owner(s)  Address (Street)  Enter Your Provious Nevada Sales/Use Tax Permit Number, it I declare under penalty of perjury that the in acknowledge that pursuant to NRS 239,330, it is "Signature Responsible Party Origins"  Light Manual Control of the C | City  City  Purchase  * Signatures must be formation provided is a category C felony  Print Name        | Previous Owner  Previous Owner  Enter Previous  that of a respons true, correct a to knowingly of  And Title   | Owner(s) ESD Account nsible party and complete to the fer any false of for | State Number  se best of my ged instrument | Zip Code +4  Zip Code +4  knowledge and belief and for filing.    Date   1 / 1 / 20.     Date   IASO030. |

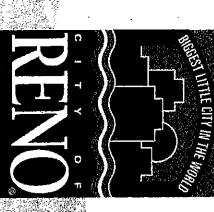
| بكسبيني | •   |                           |                    | or Departme              | nt use oil          | <u>y</u>     |
|---------|---|---------------------------|--------------------|--------------------------|---------------------|--------------|
|         | TO THE TAXABLE                                |                           | TID:               | 7                        | 1                   |              |
| NEV.    | ADA DEPARTMENT OF TAXATION                    | DATION                    |                    | 733292                   |                     |              |
| SU      | PPLEMENTAL REGIST                             | KAHUN                     | Dept. of Taxation  | Representative accepting | g application:      |              |
| -       | Please print clearly — Use black or b         | lue ink only              | Devoy -            |                          |                     |              |
|         | Please mark applicable type(s) (See           | HISTIUCTIONS)             | , U                |                          | D == ==             |              |
|         | T -   | r Use Tax Permit          | Certificate of Au  | ithority                 | "Beceiv             | ED           |
| 1.      | DBA (as shown on the Nevada Business Re       | gistration Form).         |                    |                          | NOV 19 20           | 13           |
|         | Business telephone number:                    | 3.                        | List STATE of inc  | corporation or formation | pelapolicable:      |              |
| 2.      | 775) 224-7504                                 | •                         |                    |                          | District            | anou.        |
| 4.      |   | FEES AND SEC              | CURITY DEF         | POSIT                    | DI E rocolnie       |              |
|         | Estimated total monthly receipts:             | 6.                        | Estimated total r  | levada monthly TAXA      | DE leceipis.        |              |
| 5.      | Reporting cycle (check choice of reporting)   |                           |                    |                          |                     |              |
| 7.      | Sales Tax Accounts with over \$10,000 a more  | nth in TAXABLE sales mus  | st report monthly. | Monthly                  | Quarterly           | Annual       |
|         | O   |                           | •                  |                          |                     |              |
|         | Sales/Use Tax<br>Use Tax                      |                           |                    |                          |                     | \Z           |
|         | Live Entertainment Tax Occupancy              | □ 200 to 7,499 🔲          | 7,500 or More      |                          |                     | (Z)          |
|         |   |                           | <del></del>        |                          |                     |              |
| 8.      | Security (See Instructions)                   |                           | Surety #           | ·                        |                     |              |
|         | Cash \$                                       |                           |                    | Nevada Business          | Locations:          |              |
| 9.      | Sales Tax Fee (See instructions):             | A                         | 10.                | 1                        |                     |              |
|         |   | OTUES (N                  | FORMATION          |                          |                     | ,            |
| 11.     |   | Address of spouse/related | FORMATION<br>Ive   | Phone n                  | umber of spouse/rel | ative        |
|         | Name of spouse/relative                       |                           |                    |                          |                     | 81           |
|         | Patrick Billings                              | 710 Balzar                | Cir Rang           | , W/8950) (7)            | 75)530              |              |
|         | Name of other contact                         | Address of other contact  | et                 | Phone r                  | umber of other cont | act          |
|         |   |                           |                    |                          | •                   |              |
|         |   | Address of accountant     | hookkeener         | Phone r                  | number of accountan | t/bookkeeper |
|         | Accountant/bookkeeper                         | Addiese of accommons      | got, indopo.       |                          |                     |              |
|         | -   |                           |                    |                          |                     |              |
|         | Other employment (If applicable):             |                           | -                  |                          |                     |              |
|         | Company name:                                 |                           | Company nai        | ne:                      |                     |              |
|         | Name of bank/financial institution - location | / account number:         |                    |                          | •                   |              |
|         | Business account:                             |                           |                    |                          |                     |              |
|         | Personal account: US R                        | bank                      |                    |                          |                     |              |
|         |   |                           |                    | - P                      |                     | <u>. (4)</u> |
|         |   | FOR DEPART                | MENT USE O         | NLY                      | •                   |              |
|         |   | •                         |                    | MBT No.:                 |                     |              |
|         | ST/UT No.:                                    |                           | •                  | Previous Acct            |                     | /as □ Na     |
|         | Combine Accts: Tyes No                        | Previous Acct:            |                    | Previous Acct            | Janceneu; ∐ \<br>A  | 169 MINO     |
|         | Comments: Reinstate                           | BUS eff                   | 1-1-14             | No                       | fee                 |              |
|         | <u></u>                                       | BA#: B                    | ank:               | Bran                     | ch:                 | •            |
| e e     | ☐ Cash ☐ Check AE                             | ·~ *·                     |                    | _                        |                     |              |

\*\*For an introduction to the Department and general information, see our Taxpayer Information Packet Online at www.tax.state.nv.us \*\*

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

02/01/2013



RENO, WASHOE CO., NEVADA

BUSINESS

General Business

CLASSIFICATION

710 BALZAR Cir

NAME OF BUSINESS:

Meledie Wolf-Billings

THIS LICENSE EXPIRES AS SPECIFIED

CONDUCTED IN CONFORMITY WITH

LICENSED BUSINESS TO BE

OF THE ORDINANCES OF THE STATE
OF NEVADA AND SUBJECT TO THE PROVISIONS LICENSEE - NAME AND ADDRESS:

Meledie Wolf-Billings 710 Balzar Cir RENO, NV 89502



City of Reno

LICENSE #:

EXPIRATION DATE:

01/31/2014

IAS0032 JA0099

### INTERNATIONAL ACADEMY OF STYLE **Checks for Meledie Wolf**

January through December 2013

| Num       | Date       | Account             | Amount    |
|-----------|------------|---------------------|-----------|
| Jan - De  | c 13       |                     | •         |
| 8241      | 2/5/2013   | International Acade | 255.00    |
| 8280      | 2/15/2013  | International Acade | 510.00    |
| 8298      | 2/22/2013  | International Acade | 540.00    |
| 8315      | 3/1/2013   | International Acade | 555.00    |
| 8329      | 3/8/2013   | International Acade | 570.00    |
| 8351      | 3/15/2013  | International Acade | . 555.00  |
| 8363      | 3/22/2013  | International Acade | 555.00    |
| 8376      | 3/29/2013  | International Acade | 570,00    |
| 8394      | 4/5/2013   | international Acade | 645,00    |
| 8415      | 4/12/2013  | International Acade | 555,00    |
| 8431      | 4/19/2013  | International Acade | 570.00    |
| 8446      | 4/26/2013  | International Acade | 555,00    |
| 8462      | 5/3/2013   | International Acade | 592.50    |
| 8471      | 5/3/2013   | International Acade | 200.00    |
| 8485      | 5/10/2013  | International Acade | 567.50    |
| 8503      | 5/17/2013  | International Acade | 562,50    |
| 8519      | 5/24/2013  | International Acade | 1,020.00  |
| 8553      | 6/7/2013   | International Acade | 420.00    |
| 8581      | 6/21/2013  | International Acade | 522.50    |
| 8604      | 6/28/2013  | International Acade | 867.50    |
| 8629      | 7/12/2013  | International Acade | 575,00    |
| 8637      | 7/19/2013  | International Acade | 530.00    |
| 8648      | 7/26/2013  | International Acade | 502.50    |
| 8674      | 8/2/2013   | International Acade | 720.00    |
| 8699      | 8/9/2013   | International Acade | 555.00°   |
| 8727      | 8/16/2013  | International Acade | 562,50    |
| 8731      | 8/23/2013  | international Acade | 592,50    |
| 8759      | 8/30/2013  | International Acade | 601.25    |
| 8769      | 9/6/2013   | International Acade | - 593,00  |
| 8782      | 9/13/2013  | international Acade | 592.20    |
| 8803      | 9/20/2013  | International Acade | 592,50    |
| 8823      | 9/27/2013  | International Acade | 592.50    |
| 8843      | 10/4/2013  | International Acade | 595.00    |
| 8863      | 10/11/2013 | International Acade | 595.00    |
| 8874      | 10/18/2013 | International Acade | 595.00    |
| 8893      | 10/24/2013 | International Acade | 562,50    |
| 8902      | 10/24/2013 | International Acade | 100.00    |
| 8917      | 11/1/2013  | international Acade | 612.50    |
| 8943      | 11/8/2013  | International Acade | 602,50    |
| 8956      | 11/15/2013 | International Acade | 575.00    |
| 8979      | 11/22/2013 | International Acade | 985.00    |
| 9002      | 12/9/2013  | International Acade | 607,00    |
| 9027      | 12/13/2013 | International Acade | 590.00    |
| 9042      | 12/20/2013 | International Acade | 600.00    |
|           | 12/21/2013 | Petty Cash          | 200,00    |
| Jan - Da  | ic 13      | •                   | 25,415.95 |
| Amil - MA |            | •                   |           |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

|                         |                         |                              | •                       |                           | •                 |
|-------------------------|-------------------------|------------------------------|-------------------------|---------------------------|-------------------|
|                         | ,                       | ्र<br>द्या                   |                         |                           |                   |
| 1 Esc                   | ctu Herr                | ainal Z_a                    | m under contact wit     | h International Acad      | demy of Style as  |
| an Independen           | t Licensed Instructo    | r. I am in compilance        | e with all that is requ | uired by Law for the      | City, State, and  |
| Endon Covern            | mant as an Indener      | dent Contractor.             |                         | •                         |                   |
| This contract in        | no way arts as a no     | competes, to bind            | me solely to interna    | tional Academy of a       | ryie, i ain aule  |
| to contract my          | services outside of     | international Acadei         | my of Style during th   | e duration of this c      | Surract as        |
| International A         | cademy of Style is n    | ot my sole source of         | fincome.                | m the continue I hav      | e contracted      |
|                         |                         | nternational Acadel          | my of Style to perfor   | .tti füğ 26i Aices ( 119) | E COlltibrica     |
| for, to include I       | out not limited to:     | هم ماملمنگ آلم منا معالدات   | Cormatalom              |                           |                   |
| 1. I am contra          | acted to educate stu    | dents in all fields of       | cosmetology.            |                           |                   |
| 2. I am contra          | ected to record and     | track student grades         | d keeping. I am awar    | e that all student re     | cords are the     |
| بغيما تخب ومنسور والمنا | amatianal Academy       | of Style. I am aware         | e that all instruction  | aud lecolde zugn ni       | e in a formar     |
| that complies           | with the standards a    | nd policies of the ac        | crediting agency to:    | . Iliteruationai Acadi    | Sill of State     |
| Chauld I need a         | secistance to fulfill t | nis contract I will int      | erview, hire and cor    | npensate an assistai      | nt,               |
| I will not be rei       | mbursed by Interna      | tional Academy of S          | tyle for any supplies   | that I purchase.          |                   |
|                         |                         |                              |                         | 11. 1                     | ./3               |
|                         | rol of my schedule;     | My schedule will be          | as follows:             | ///3- /2/3/<br>Friday     | Saturday          |
| \$                      | Tuesday                 | Wednesday                    | Thursday.               |                           | <b>94.4.4.</b>    |
| IRS                     | 1:65-7:30               | 1:00-7:30                    |                         | 1:00-7:30                 | 1                 |
| / Charges ar            | e as follows:           |                              | 40.1.                   |                           | •                 |
| I will invoice in       | ternational Academ      | y of Style. Payment          | will be expected at I   | ecentro pre invole        |                   |
| I bill by the hou       | ur. My hourly tee at    | tuë tiwe or me si <b>k</b> u | ing of this contract i  | * Y                       | <del></del>       |
| t a m Ealler accord     | athat international     | Academy of Style is          | not to be held resp     | onsible for, including    | g but not limited |
|                         | Chata or Eadaral t      | avec Social Security         | /. Medicare, Workm      | en s Compensation,        | CitembioAmeur     |
| to: City, count         | or naid on my beha      | If, I, as an Independ        | ent Contractor, am      | fully aware that I am     | responsible for   |
| 4000/ -FTeves           | and Endoral State       | County, and City fee         | es and requirements     | •                         | _                 |
|                         | a abat International    | Academy of Style W           | illi not provide bene   | rits, or pay into any     | program on my     |
| behalf to inclu         | de but not limited to   | o: Medical, Unemplo          | yment, Workmen's        | Compensation, 401         | K, Retirement     |
| (5 a sealone            |                         |                              |                         |                           | <u>.</u>          |
| I am fully awar         | e that if I do not ful  | fill this contract inte      | rnational Academy       | has the right to char     | ge me for the     |
| remainder of t          | he contract.            |                              | ii ii ine ihawa ka      |                           | 100 VC            |
| To ensure com           | pliance with the rec    | uirements imposed            | by the IRS I have be    | denendent Contract        | ec vs.<br>For for |
| Independent C           | Contractor guideline    | , I have read it and a       | gree that I am an In    | deheureur comman          |                   |
| International (         | Academy of Style.       | . 1                          |                         |                           |                   |
| $\mathcal{O}(1)$        | land &                  |                              | Date 1                  | 2-2013                    |                   |
| Signed: 1               | Wich S                  | way.                         | 7 0000                  | - <del> </del>            | -                 |
| Indepe                  | endent Contractor       | -2/                          | _                       |                           | •                 |
| Clamad:                 |                         | 17871                        | Date                    | 10/13                     |                   |
| Signed:                 | ational Academy of      | Style                        |                         | •                         |                   |
| 44 4                    | ,                       | *                            |                         |                           |                   |

## Form W-9 (Rev. October 2007)

### Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IFIS.

| report of the Treasury                    | IOBUIDACARDOL PUNIN   | at sini Coluncations   | send to the IRS.  |
|---|---|--|---|
| Name (as shown or                         | ca Hernarde   | 77   |   |
| Business meme, If I                       | Afficiant from above  |  | · · · · · · · · · · · · · · · · · · ·   |
|   | boot Carporatio   | n 🔲 Paranerahio  | en Emitet   |
| Limited Rebility                          | company. Enter the tax classification (D-classgerded  | entity, C-corporation, P-partnership) 🖹  | payer.  |
| Address (surriber,                        | street, and ept. or suite no.)  | Requester's r  | name and address (optional)   |
| City, state, and Zir                      | COY DY  |  |   |
| Romb_                                     | NV 89521  |  |   |
| List account numb                         | er(s) twee (optional)   |  |   |
| Taxpaye                                   | er Identification Number (TIN)  |  |   |
| r your TIN in the ap                      | propriete box. The TIN provided must match the individuals, this is your excital security number (  | name alven on Line ? to avoid  | harded expecutive parameter   |
|   | deregarded entity, see the Part I instructions or<br>tion number (EM). If you do not have a number,   |  |   |
| L If the account is i                     | n more their one name, see the chart on page 4  | for guidelines on whose  | Imployer Identification number  |
| ber to enter.                             |   |  |   |
| Certific                                  | <u>ation</u>  |  |   |
| ide your correct tin                      | eld, acquisition or abandonment of secured prof<br>generally, payments other than interest and divis<br>i. See the instructions on page 4.  |  | <del>, , </del>   |
| Figureture of U.S. person                 |   |  | 2-2013  |
| eneral instru                             | ictions   | porteidered a U.S. person if you   | For federal tax purposes, you a<br>lare:  |
| ition references are<br>prwise noted.     | to the Internal Plevenue Code unless  | An Individual who is a U.S. o     A perherable, corporation, o   | www.nerw.or.nemodation.created  |
| rpose of For                              | m   | organized in the United States<br>States.  | or under the lews of the United   |
|   | red to file an information return with the correct tempeyer identification number (FIN)   | An estate (other than a foreign     A domestic trust (as defined)  | gn estate), or<br>In Regulations section  |
| sport, for example                        |   | a W Children age for an annual   |   |
| higonment of secti                        | a interest you poid, acquisition or   | 301,7701-7).   |   |
| chart eller) to NO                        | , another paut by you, the source, and source, and source, and source property, cancellation of debt, or se to an IRA.  | Special rules for pertnership  |   |
| upoting it (the mark)<br>Could that the T | , according paids by you, that is a consistency of the interest you paid, acquisition or red property, cancellation of debt, or set to an IRA.  If you are a U.S. person (including a lide your correct TiN to the person   | Special rules for pertnership<br>trade or business in the United<br>pay a withholding too on any i   | is states are generally recurred in<br>oreign partners' share of income<br>n cartain cases where a Form W   |
| Hing for a number                         | , stooms paid by you the service of | Special rules for partnership trade or bushuse in the United pay a withholding text on any from such bushuses. Further, it has not been received, it parts a partner is a foreign person.  | is States are generally required in<br>loreign partners' share of income<br>n certain cases where a Form W<br>serahlp is required to presume the<br>serah pay the withholding tax.  |
| معماقت حريب أحريتها                       | , scorner paut by your contestion or red property, cancellation of debt, or set to an IRA.  If you are a U.S. person (including a vide your correct TiN to the person seeter) and, when applicable, to:  TN you are giving is correct (or you are to be issued),  are not subject to becimp withholding, or   | Special rules for partnership trade or bushuse in the United pay a withholding text on any from such business. Further, it has not been received, it parts a partner is a foreign person, if Therefore, if you are a U.S. per partnership conducting a trade sould from W.S. to the partnership partnership person.  | 2 States are generally required in<br>loreign partners' share of income<br>in certain cases where it. Form W<br>senthip is required to presume it<br>and pay the withholding tax.<br>reon that is a partner in a<br>e or business in the United State<br>terrible to establish your U.S.  |
|   | interest you paid, acquisition or red property, cancellation of debt, or set to an IRA.  If you are a U.S. person (including a vide your correct TiN to the person seeter) and, when applicable, to:  TN you are giving is correct (or you are to be issued), are not subject to beckup withholding, or   | Special rules for partnership trade or business in the United pay a withholding too on any from such business. Further, it has not been received, it partnership a foreign person. Therefore, if you are a U.S. perpertnership conducting a trade provide Form W-9 to the partnership and avoid withholding classes and avoid withholding classes.   | 2 States are garantely required in<br>preign partners' share of income<br>in certain causes where a Form W<br>serable is required to presume the<br>and pay the withholding tax-<br>men that is a partner in a<br>e or business in the United State<br>serable to establish your U.S.<br>on your share of partnership   |
|   | , scorner you paid, acquisition or red property, cancellation of debt, or sie to an IRA.  If you are a U.S. person (including a vide your correct TiN to the person spater) and, when applicable, to:  IN you are giving is correct (or you are to be leased), are not subject to backup withholding, or a from backup withholding if you are a U.S. lookle, you are also certifying that as a costile after of any permership income from see is not subject to the withholding to one one in not subject to the withholding to one one in not subject to the withholding to one one is not subject to the withholding tax on  | Special rules for partnership trade or business in the United pay a withholding too on any it from each business. Further, it has not been received, a partner is a foreign person, it mentions, if you are a U.S. partnership conducting a trade provide Form W-0 to the partnership conducting it income.  The person who gives Form purposes of establishing its U person at least of the partnership conducting its U person of establishing its U           | 2 States are gararenty required in<br>preign partners' share of income<br>contain cause where a Form V<br>serable is required to presume it<br>and pay the withholding tax.<br>reon that is a partner in a<br>cor business in the United State<br>serable to establish your U.S.<br>on your share of partnership<br>W-8 to the partnership for<br>S. seasus and evolding withhold<br>scome from the partnership |
| eign pertners, eye.                       | , scome you paid, acquisition or red property, cancellation of debt, or set to an IRA.  If you are a U.S. person (including a vide your correct TiN to the person setter) and, when applicable, to:  TN you are giving is correct (or you are to be issued), are not subject to backup withholding, or i from backup withholding if you are a U.S. liceble, you are also certifying that se a   | Special rules for partnership trade or business in the United pay a withholding tex on any it from such business. Further, it has not been received, a partner is a foreign person, if Themstore, if you are a U.S. permenship conducting a trade provide Form W-9 to the partnership and avoid withholding a income.  The person who gives Form purposes of establishing its U on its allocable share of not in conducting a trade or business tollowing cases: | 2 States are gararent required to<br>loreign partners' share of income<br>receiving is required to presume it<br>and pay the withholding tax-<br>men that is a partner in a<br>e or business in the United State<br>territip to establish your U.S.<br>on your share of partnership for<br>S. seems and evolding withhold<br>S. seems and evolding withhold   |

Cat. No. 10231X

# AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

| STATE OF NEVADA) | 96  |  |
|------------------|-----|--|
| Washoe county)   | SS. |  |

Repecca Hermy being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- 6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
- 7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that international Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.

| Further affiant sayeth not             | •   |
|--|---|
|  | oby swear under penalty of perjury that the |
| assertions of this affidavit are true. | Doll Hills                                  |
| Signed                                 | relece fre                                  |
| Printed Name                           | Reberca Hernando                            |
| SIGNED AND SWORN to before me this 20  | day of November 2013                        |
| By Debecca Leigh Herrander             | •   |
| •                                      |   |

MARITZA CALERO-ABURTO
NOTARY PUBLIC
STATE OF NEVADA
HD. 12-7254-2 My Appl. Exp. Jan. 26, 2016

NOTARY PUBLIC

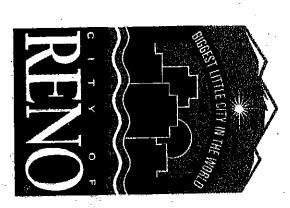
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

: 07/01/2013

BUSINESS CLASSIFICATION:

Beauty Shop



RENO, WASHOE CO., NEVADA

7111 S Virginia St Ste A16

BUSINESS LOCATION:

NAME OF BUSINESS:

Aplus Hair Nails & Skin

ABOVE

THIS LICENSE EXPIRES AS SPECIFIED

CONDUCTED IN CONFORMITY WITH

LICENSED BUSINESS TO BE

AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA

LICENSEE - NAME AND ADDRESS:

Rebecca Hernandez 7111 S Virginia St Suite A16 RENO, NV 89511



City of Reno

LICENSE #:

114200

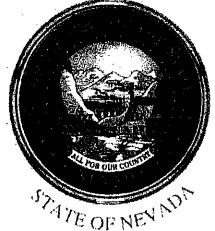
IAS003

JA0104

EXPIRATION DATE:

06/30/2014

SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

ASJL, LLC
Nevada Business Identification # NV20091277210

Expiration Date: June 30, 2014

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

This license shall be considered valid until the expiration date listed above unless suspended or revoked in accordance with Title 7 of Nevada Revised Statutes.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on June 30, 2013

ROSS MILLER Secretary of State

This document is not transferable and is not issued in lieu of any locally-required business license, permit or registration.

Please Post in a Conspicuous Location

You may verify this Nevada State Business License online at www.nvsos.gov under the Nevada Business Search.

| **| | \$**0038| |-

JA0105

### INTERNATIONAL ACADEMY OF STYLE Checks for Rebecca Hernandez January through December 2013

| Num               | Date       | Account             | Amount  |
|-------------------|------------|---------------------|---------|
| Jan - De          | c 13       |                     |         |
| 8275              | 2/13/2013  | International Acade | 229,50  |
| 8279              | 2/15/2013  | International Acade | 1.75,50 |
| 8305              | 2/22/2013  | International Acade | 171.00  |
| 8316              | 3/1/2013   | International Acade | 175,50  |
| 8332              | 3/8/2013   | International Acade | 175.50  |
| 8367              | 3/22/2013  | International Acade | 292,50  |
| 8372              | 3/29/2013  | International Acade | 130,50  |
| 8389              | 4/5/2013   | International Acade | 193.50  |
| 8423              | 4/19/2013  | International Acade | 297.00  |
| 8469              | 5/3/2013   | International Acade | 193.50  |
| 8498              | 5/17/2013  | International Acade | 292,5   |
| 8517              | 5/24/2013  | International Acade | 157.5   |
| 8531              | 5/31/2013  | International Acade | 207.0   |
| 85 <b>4</b> 9     | 6/7/2013   | International Acade | 157.5   |
| 8567              | 6/14/2013  | international Acade | 175,5   |
| 8600              | 6/28/2013  | International Acade | 292.5   |
| 8623              | 7/12/2013  | International Acade | 207.0   |
| 8636              | 7/19/2013  | International Acade | 175.5   |
| 8 <del>6</del> 47 | 7/26/2013  | International Acade | 189.0   |
| 8672              | 8/2/2013   | International Acade | 148.5   |
| 8693              | 8/9/2013   | International Acade | 171.0   |
| 8725              | 8/16/2013  | International Acade | 229.5   |
| 8738              | 8/23/2013  | International Acade | 190.0   |
| 8753              | 6/30/2013  | International Acade | 170.0   |
| 8788              | 9/6/2013   | International Acade | 170.0   |
| 8780              | 9/13/2013  | International Acade | 170.0   |
| 8806              | 9/20/2013  | International Acade | 190.0   |
| 8837              | 10/4/2013  | International Acade | 315.0   |
| 8860              | 10/11/2013 | International Acade | 190,0   |
| B878              | 10/18/2013 | International Acade | 70.0    |
| 8900              | 10/24/2013 | International Acade | 190.0   |
| B939              | 11/8/2013  | International Acade | 370.0   |
| 8957              | 11/16/2013 | International Acade | 190.0   |
| 8982              | 11/22/2013 | International Acade | 209.0   |
| 9006              | 12/9/2013  | international Acade | 209.0   |
| 9050              | 12/20/2013 | International Acade | 390.6   |
|                   | 12/21/2013 | Patty Cash          | 200.0   |
| Jan - De          | ac 13      |                     | 7,660.5 |

0

# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

| an Independent Licensed Instru Federal Government as an Inde This contract in no way acts as a to contract my services outside international Academy of Style I need no additional training fro for, to include but not limited to 1. I am contracted to educate 2. I am contracted to record a I have full control of educating property of International Acade that complies with the standar Should I need assistance to full I will not be reimbursed by inter-  | ctor. I am in compliance pendent Contractor. I no competes, to bind of international Acade is not my sole source of im international Acade of students in all fields of ind track student grade the students and record emy of Style. I am awar ids and policies of the acade in the students of the students of the acade in the students of the studen | me solely to in my of Style dur f income. my of Style to performed to the comment of the comment | ternation ing the concernation are incernation are incernation are incernation are included and compared compar | nal Academy<br>duration of the<br>the services<br>that all stude<br>and records shaternational and<br>ensate an as | y of Style. I am able his contract as I have contracted ent records are the fall be in a format Academy of Style.  |
|--|--|--|--|--|--|
|  |  |  | 11   | /  | <u>/-</u> .  |
| I have full control of my sched  | ile: My schedule will be   | as follows:  |  | 3 -10/3  | Saturday   |
| YS Tuesday   | Wednesday  |  | F  | rldaγ  | Saturday   |
| YS Tuesday   | 9-5  | 9-2  |  |  | A CONTRACTOR OF THE PARTY OF TH |
| The same of the sa |  |  |  |  |  |
| My Charges are as follows: I will invoice international Aca  | James of Style Dayment   | will be expect   | ed at re   | ceipt of the I   | nvoice,  |
| i will invoice international Aca<br>i bill by the hour. My hourly fe   | Jews of the city   | olng of this con   | tract is   | 512  | · · · · · · · · · · · · · · · · · · ·  |
| I bill by the hour. My hourly te   | e at tile mile or me sie.  |  |  |  |  |
| I am fully aware that internation to: City, County, State or Federal to be withheld or paid on my law of Taxes and Federal, State in am fully aware that internation behalf to include but not limit Pension.  I am fully aware that if I do not remainder of the contract.  | pehalf. I, as an Independ<br>dehalf. I, as an Independ<br>ate, County, and City fe<br>onal Academy of Style v<br>ed to: Medical, Unemp<br>t fulfill this contract Int  | dent Contractores and require will not provide loyment, Work   | or, am fu<br>ments.<br>e benefit<br>kmen's C<br>demy ha  | lly aware that<br>is, or pay into<br>compensation<br>as the right to   | ot I am responsible for o any program on my n, 401 K, Retirement o charge me for the   |
| remainder of the contract.<br>To ensure compliance with th   | e requirements impose  | d by the IRS I f   | lave pee   | ili Binen an r   | ateactor for   |
| To ensure compliance with th<br>Independent Contractor guid  | line. I have read it and   | agree that I ar  | n an ind   | ependent Co  | WASCADI IOI  |
| Independent Contractor Baro  | 500 im   |  |  |  | •  |
| International Academy of Sty   | S.   |  | . 1  | 10   |  |
| 1401   | And the second s | D  | ate  | 2113   |  |
| Signed:  | har  |  |  | 17 /   |  |
| Independent Contrac  |  |  |  | 12/12  |  |
|  |  | Da   | ite  | 1115   | •  |
| Signed:  | of Style   |  | /  | ,  |  |
| International Academ   | iy ur atyrs  |  |  |  | •  |

| October 2007)                         | Identification Number  | or and Commeation  | send to the IRS.   |
|---------------------------------------|--|--|--|
| Name (as shour                        | on your income tax return)   |  |  |
| Business nerre,                       | ea Rene Upson If deflerent from above  |  |  |
|                                       | the box: Individual/Scale proprietor Corporation My company. Enter the tex classification (Duckersgarded a   | n Purkverskip<br>Instity, C-corporation, P-purkverskipi >  | . Central  |
| i i i i i i i i i i i i i i i i i i i |  | Requester's nome   | and address (options)  |
| Address (restribe                     | ir, extent, and expt. or suite risk)   |  | •  |
| City, state, and                      | 70 cade  | _  |  |
| 1220ഗമ                                | NV 24519   |  |  |
| Y                                     | fraperial harm (aptional)  |  | assistance and the same of   |
|                                       | iver identification Number (TIN)   |  |  |
| we TIN in the                         | appropriate box. The TIN provided must match the   |  | security number  |
| la va velikinin kilikini.             | The state of the s | The same and the s | <u> </u>   |
|                                       |  |  | oper kinetification manher   |
| e. If the account                     | is in more than one name, see the chart on page 4  | ICI Qualities on Minne   | <u>.                                    </u>   |
| ber to enter.                         | Ication  |  |  |
|                                       |  | m - y  | s he immed to the AND  |
|                                       | AND AND SHARE SHARED IN CONTROL CONTROL CONTRACTOR AND   | number (or light) waters; for a factorer of  | been notified by the Internal  |
| t am not subject                      | to backup withhousing parameter withholding as a   | result of a failure to report all interest or  | dividends, or (c) the IRS has  |
| notified the titel                    | ism no longer subject to beckup withholding, and   |  |  |
| سلطم دورو                             |  |  | urrently subject to beckup   |
| riffication instru                    | stigms. You must gross out from 2 above if you have you have failed to report all interest and dividends you have failed no abandonment of secured pro-  | on your tax return. For real estate transi   | Politicus, saus s dominimus<br>Politicus   |
| Literatur attente                     | constant personal other than interest and divi   | dends, you are not required to sign the C  | Sertification, but you must  |
| anige Aoris coulect                   | TIN. See the instructions on page 4.   | and the second section of the second section of the second | 1  |
| (III) Signatur                        |  | p ► 1/2  | 13   |
| U.B. per                              | - Committee of the Comm | note the et a U.S. corner. For   | federal tax purposes, you are  |
| eneral Ins                            | tructions  | considered a Case Service a 118 CHB  | en or U.S. resident slich.   |
| iction references                     | are to the Internal Revenue Code unless  |  |  |
| as of I                               | iorm .   | CLEANING IL ALP CLINES Granes AL   | The state of the s |
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| R LANTEL CICLERIA &                   | The second section with the section  | V GOLLIGERO Britis (m. Chiarach s.)  | The second second  |
| mections, mor                         | ple, recorre have peld, excutetion or course property, cancellation of debt, or  | ا معطوم معلم من  | Partnerships that conduct a  |
|                                       |  | Awar Ca. Drinning M. nan Crasses of  | den nestment share of income   |
| Use Form W-9                          | only if you are a consort TIN to the person  | from such business. Further, 11 o  | ebic to reculred to presume the  |
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|                                       | he TIN you are giving is correct (or you are<br>ber to be issued).   | Literatora' & April ma it chook believe  | business in the United States  |
|                                       | THE PART WAS ARRESTED TO DECKNO MICHIGANIA OF  | pertnerable conducing a trace of<br>provide Form W-9 to the pertner<br>status and avoid withholding on   | Aore space of bequestable such to enterprise the second size of the property o |
| 3. Claim.exem                         | Ston from pecicio Massonari il 100 atton   | incottie.  | ·  |
| mannst Davae. IT                      | eponomies from the form  | The person who gives Form V  | Note to the benchmark of   |
| U.S. trade or u                       | share of affectively connected income.   |  | end from the partnership in the  |
|                                       | . It was to be a second of the | CONGROUND IN CARDS OF PERSONS A  | II die dimen   |
|                                       | , you must use the requester's form if it is<br>for to this Form W-8.  | • The U.S. owner of a disregard  | led entity and not the entity,<br>Form W-9 Few, 10-20  |
|                                       |  |  |  |

## AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617,210

| STATE OF NEVADA) ) SS.  What county)   |
|--|
| Andrea I pan being duly sworn, deposes and states:   |
| 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.   |
| <ol> <li>I am a sole proprietor who will not use the services of any employees in the<br/>performance of this Contract with International Academy of Style.</li> </ol>   |
| <ol> <li>In accordance with the provisions of NRS 616B.659. I have not elected to be included within the<br/>terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.</li> </ol>   |
| <ol> <li>I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D inclusive, of NRS</li> </ol>  |
| <ol> <li>In accordance with the provisions of NRS 617.225, I have not elected to be included within the<br/>terms, conditions and provisions of chapter 617 of NRS.</li> </ol>   |
| 6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.   |
| 7. I acknowledge that international Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that international Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract. |
| 8. Further affigut sayeth not  Light 1000 do hereby swear under penelty of perjury that the assertions of this affidavit are true.   |
| Signed DX WORN to before me this Odey of NOWMAN 20 13  |
| By Andrea Upsa   |
| M. PAPPAS  Notary Public - State of Nevade  Appointment Recorded in Washoe County  No; 12-7098-2 - Expires March 8, 2016   |

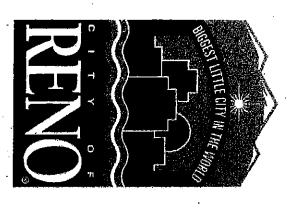
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

2/01/2013

BUSINESS CLASSIFICATION:

Booth Rental



RENO, WASHOE CO., NEVADA

BUSINESS LOCATION:

3872 Zoe Ln

NAME OF BUSINESS:

Andrea Upson

THIS LICENSE EXPIRES AS SPECIFIED ABOVE

LICENSED BUSINESS TO BE CONDUCTED IN CONFORMITY WITH

AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA

LICENSEE - NAME AND ADDRESS:

Andrea Rene Upson 3872 Zoe Ln RENO, NV 89519



City of Reno

LICENSE #:

121909

IAS0043

JA0110

EXPIRATION DATE:

01/31/2014

SECRETARY OF STATE



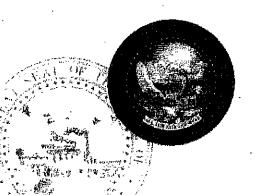
## NEVADA STATE BUSINESS LICENSE

Sole Proprietor Andrea Upson

# Nevada Business Identification #NV20101590989 Expiration Date: 08/31/2014

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

This license shall be considered valid until the expiration date listed above unless suspended or revoked in accordance with Title 7 of Nevada Revised Statutes.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 11/21/2013

· La Me

ROSS MILLER Secretary of State

This document is not transferable and is not issued in lieu of any locally-required business license, permit or registration.

Please Post in a Conspicuous Location

You may verify this Nevada State Business License online at www.nvsos.gov under the Nevada Business Search.

# INTERNATIONAL ACADEMY OF STYLE Checks for Annie Upson January through December 2013

| Num      | Date       | Account             | Amount    |
|----------|------------|---------------------|-----------|
| Jan - De | c 13       | -                   |           |
| 8261     | 2/8/2013   | International Acade | 438,00    |
| 8278     | 2/15/2013  | International Acade | 225.50    |
| 8294     | 2/22/2013  | international Acade | 303,00    |
| 8318     | 3/1/2013   | international Acade | 258,00    |
| 8334     | 3/8/2013   | International Acade | 258.00    |
| 8349     | 3/15/2013  | International Acade | 270.00    |
| 8373     | 3/29/2013  | International Acade | 201,00    |
| 8400     | 4/5/2013   | International Acade | 284.00    |
| 8411     | 4/12/2013  | International Acade | 258,00    |
| 8443     | 4/26/2013  | International Acade | 330.00    |
| 8470     | 5/3/2013   | International Acade | 264.00    |
| 8487     | 5/10/2013  | International Acade | 222.00    |
| 8497     | 5/17/2013  | International Acade | 261.00    |
| 8518     | 5/24/2013  | International Acade | 261.00    |
| 8630     | 5/31/2013  | International Acade | 228.00    |
| 8550     | 6/7/2013   | International Acade | 258,00    |
| 8566     | 6/14/2013  | International Acade | 258.00    |
| 8601     | 6/28/2013  | International Acade | 468.00    |
| 8622     | 7/12/2013  | International Acade | 447.50    |
| 8645     | 7/26/2013  | International Acade | 507,50    |
| 8894     | 8/9/2013   | International Acade | 516,00    |
| 8724     | 8/16/2013  | International Acade | 261.00    |
| 8734     | 8/23/2013  | International Acade | 261,00    |
| 8751     | 8/30/2013  | International Acade | 216.00    |
| 8764     | 9/6/2013   | International Acade | 258,00    |
| 8785     | 9/13/2013  | International Acade | 258,00    |
| 8808     | 9/20/2013  | International Acade | 252,00    |
| 8826     | 9/27/2013  | International Acade | 258.00    |
| 8838     | 10/4/2013  | International Acade | 258.00    |
| 8861     | 10/11/2013 | International Acade | 258,00    |
| 8860     | 10/18/2013 | International Acade | 258.00    |
| 8896     | 10/24/2013 | International Acada | 240.00    |
| 8914     | 11/1/2013  | International Acade | 258.00    |
| 8945     | 11/8/2013  | International Acade | 245.00    |
| 8960     | 11/15/2013 | International Acade | 234.00    |
| 8983     | 11/22/2013 | International Acade | 114.00    |
| 9009     | 12/9/2013  | International Acade | 429.00    |
| 9030     | 12/13/2013 | International Acade | 225.00    |
|          | 12/21/2013 | Petty Cash          | 200.00    |
| Jan - De | ac 13      |                     | 10,980.50 |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

| Tuesday Wednesday Thursday Friday Saturday  Thursday Friday Statutay  Thursday Friday  Thursday Friday  Thursday Friday  Thursday Friday  Thursday  Thursday | an Indeperent of this contract internation in the independent of the i | endent Licensed Instructor overnment as an Independent in no way acts as a next my services outside of additional training from dude but not limited to: contracted to educate storontracted to record and control of educating the of international Academy of international Academy of the seed assistance to fulfill the reimbursed by international control of my schedule; | or. I am in compliance of the competes, to bind international Acade not my sole source of international Acade udents in all fields of track student grade students and record of Style. I am aware and policies of the achis contract I will intertional Academy of Style and policies of the achis contract I will intertional Academy of Style and policies of the achis contract I will intertional Academy of Style actional Academy of Style | me solely to internating of Style during to income. Imy of Style to perform of Cosmetology. It is and attendance. It keeping. I am awa to that all instruction occrediting agency for terview, hire and constyle for any supplies as follows: | re that all student re and records shall be records shall be records shall be repeated an assistant of that I purchase.   | City, State, and ityle. I am able ontract as we contracted cords are the e in a format emy of Style. nt. |
|--|--|---|---|---|---|--|
| I will invoice international Academy of Style. Payment will be expected at receipt of the invoice.  I bill by the hour. My hourly fee at the time of the signing of this contract is \$  |  | Tuesday   | Wednesday   | Thursday  | Friday  | Saturday   |
| I will invoice international Academy of Style. Payment will be expected at receipt or the invoice.  I bill by the hour. My hourly fee at the time of the signing of this contract is \$  | )P.C   | 8:00HM 5:PM   |   |   | 18:30 HM 5: PM  |  |
| Signed:  | I bill by the lam fully to: City, (to be with 100% of T lam fully behalf to Pension. I am fully remainder To ensure independent laternations.)   | aware that International County, State or Federal inheld or paid on my behalaxes and Federal, State, aware that International include but not limited to aware that if I do not fuller of the contract. It compliance with the received and Academy of Style.   | the time of the sign<br>Academy of Style is<br>taxes, Social Security<br>alf. I, as an independ<br>County, and City fee<br>Academy of Style w<br>o: Medical, Unemplo<br>fill this contract inte   | ing of this contract in not to be held respect, Medicare, Workm lent Contractor, amies and requirements will not provide beneatly ment, Workmen's ernational Academy layers that I am an in   | onsible for, including en's Compensation, fully aware that I am fits, or pay into any Compensation, 401 has the right to charge en given an Employ dependent Contract | but not limited Unemployment responsible for program on my K, Retirement ge me for the                   |
|  | Signed:  | The same  | Shulo   | Date  | 12/13   |  |

01/31/2014

EXPIRATION DATE:

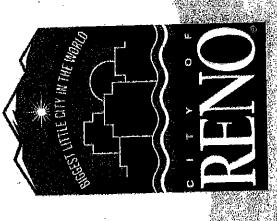
LICENS

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2013

BUSINESS

General Business



RENCE WASHOR CO. NEW

BUSINESS ROICATION: 732

10元年できる。

IE OF BUSINESS:

Melissa Wolf

AND ADDRESS: Meliss 1

Melissa K Wolf. 732 Balzari Cir. Reno NV 89502.



OF THE ORDENANCES OF THE STATE

AND SUBJECT TO THE PROVISIONS

CONDUCTED IN CONFORMITY WITH

LICENSED BUSINESS TO BE

THIS LICENSE EXPIRES AS SPECIFIED ABOVE

Try of Leno

IAS0048

JA0115

## AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

| STAT | B OF NEVADA)  |
|------|---|
| Wash | ) SS.<br>oe_county)   |
| -    |   |
| Mie  | 11359 Ool - being duly sworn, deposes and states:   |
| 1.   | I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.   |
| 2.   | I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.  |
| 3    | In accordance with the provisions of NRS 616B.659, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.  |
| 4,   | I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D inclusive, of NRS   |
| S,   | In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.  |
| 6.   | I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.   |
| 7.   | I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract. |
| 8.   | Further affiant sayeth not  |
|      | do hereby swear under penalty of perjury that the   |

SUZIE H. CARRILLO Notary Public - State of Nevada Appointment Recorded in Lyon County No: 07-3263-12 - Expires April 17, 2015

ROSS MILLER Secretory of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings STATE OF NEVADA



OFFICE OF THE SECRETARY OF STATE Commercial Recording Division

202 N. Carson Street Carson City, NY 89701-4069 Telephone (775) 684-5708 Fax (775) 684-7138

### NOTICE OF EXEMPTION **NEVADA STATE BUSINESS LICENSE**

### Sole Proprietor

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

Nevada Business Identification: NV20131686417

Name: melissa wolf

11/30/2014 **Expiration Date:** 

Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 22nd day of November, 2013.

Please Post in a Conspicuous Location

## INTERNATIONAL ACADEMY OF STYLE Checks for Melissa Wolf January through December 2013

| Num         | Date       | Account             | Amount    |
|-------------|------------|---------------------|-----------|
| Jan - De    | c 13       |                     | 616,00    |
| 8246        | 2/5/2013   | International Acade |           |
| 8297        | 2/22/2013  | International Acade | 539.00    |
| 8324        | 3/8/2013   | International Acade | 357.00    |
| 8362        | 3/22/2013  | International Acade | 392.00    |
| 8397        | 4/5/2013   | International Acade | 483.00    |
| 8425        | 4/19/2013  | International Acade | 511.00    |
| 8463        | 6/3/2013   | International Acade | 518,00    |
| <b>8502</b> | 5/17/2013  | International Acade | 526,00    |
| 8560        | 6/11/2013  | International Acade | 632.00    |
| 8566        | 6/14/2013  | International Acade | 567.50    |
| 9582        | 6/21/2013  | International Acade | 563:00    |
| 8824        | 7/12/2013  | International Acade | 674,00    |
| 8849        | 7/26/2013  | International Acade | 427.00    |
| 8698        | 8/9/2013   | International Acade | 560,00    |
| 8755        | 8/30/2013  | International Acade | 693.00    |
| 8809        | 9/20/2013  | International Acade | 847.00    |
| 8841        | 10/4/2013  | International Acade | 560,00    |
| 8875        | 10/18/2013 | International Acade | 567.00    |
| 8916        | 11/1/2013  | International Acade | 644.00    |
| 8955        | 11/15/2013 | International Acade | 490.00    |
| 8980        | 11/22/2013 | International Acade | 364.00    |
| 9029        | 12/13/2013 | international Acade | 518.00    |
| 9043        | 12/20/2013 | International Acade | 245,00    |
| 3043        | 12/21/2013 | Petty Cash          | 200.00    |
| Jan - D     | ec 13      |                     | 12,282.50 |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

|   |  |  |   | ,   | •   |
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|   | !  | kie contract i Will inti   | erview, nire and con  | lihälisätä an assisiai  | nt.   |
| inould i need   | assistance to future to impursed by interna  | tional Academy of S  | tyle for any supplies   | that I purchase.  |   |
|   |  |  |   |   |   |
| have full con   | trol of my schedule;   | My schedule will be  | as follows:   | Friday  | Saturday  |
| ,<br>   | Tuesday  | Wednesday  | Thursday  | 8:30-5:00   | <del> </del>  |
| Sc  | 9:30-5:00  | 8:30-5:00  | 8:30-5:00   | 8.50°0.00   | <u> </u>  |
| will invoice it<br>bill by the ho<br>am fully awa   | re as follows: International Academour. My hourly fee at Iternational Ity, State or Federal Ity Ity or paid on my beha   | Academy of Style is  | not to be held responded.   | onsible for, including  | g but not limited<br>Unemployment   |
| 100% of Taxe<br>I am fully awa<br>behalf to Incl  | s and Federal, State,<br>are that international<br>ude but not limited to  | County, and City ree<br>Academy of Style w<br>o: Medical, Unemplo  | is and requirements<br>vill not provide bene<br>syment, Workmen's   | fits, or pay into any<br>Compensation, 401  | program on my<br>K, Retirement  |
| remainder of<br>To ensure co<br>Independent   | are that if I do not ful<br>the contract.<br>mpliance with the re<br>Contractor guideline<br>Academy of Style.   | nuirements imposed   | by the IRS I have be  | en given an Employ  | ree vs.   |
| Signed: Minder  | pendent Contractor   |  | Date  | 22/13   |   |
| Inter   | national Academy of  | <b>ΣΤ</b> ΥΙ <b>Θ</b> ∕  |   |   |   |

| m wi<br>w, Qolci   | ber 2007)  |   | identifics   | RICH MANNE  | or and Cortill   |  | •  | send to the IRS.   |
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|  | 5204_  | Eagle   | Place  | · · · · · · · · · · · · · · · · · · ·   | 100  |  |  |  |
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| <u>.</u>   | Benn   | 111/1 8   | 9510_  |   | <del></del>  |  | ,,   |  |
| <b>g</b>   1   | List account must  | could have toptic   | Name (Special Control of Special |   | •  | _  |  |  |
| <u>^</u>   |  |   | and the state of   | TIME  |  |  |  |  |
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|  | to enter.  |   |  | · · · · · · · · · · · · · · · · · · ·   |  |  | <u> </u>   |  |
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## AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

ANILY WAISh-STOLEY being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- 6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
- 7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
- 8. Further affiant sayeth not

I AND WOLL do hereby awear under penalty of perjury that the assertions of this affidavit are true.

Printed Name AShley Woush-Store

SIGNED AND SWORN to before me this 215t day of November 2013

By ashley walsh-storey.

SANDY GUALANO
Notary Public - State of Neveda
Appointment Recorded in Washoe County
No: 87-0839-2 - Expires January 31, 2014

Sandy Carlero
NOTARY PUBLIC

ROSS MILLER
Secretary of State

SCOTT W. ANDERSON

Deputy Secretary
for Commercial Recordings

STATE OF NEVADA



Commercial Recording Division 202 N. Carson Street Carson City, NV 89701-4069 Telephone (775), 684-5708 Fax (775) 684-7138

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### **Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

Nevada Business Identification: NV20131488577

Name: Ashley Walsh-Storey

Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 15th day of August, 2013.

Please Post in a Conspicuous Location

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

TE: 08/01/2013

BUSINESS CLASSIFICATION:

Booth Rental



RENO, WASHOE CO., NEVADA

5204 Eagle Pi

**BUSINESS LOCATION:** 

NAME OF BUSINESS:

Ashley Walsh-Storey

LICENSEE - NAME AND ADDRESS:

Ashley Walsh-Storey 5204 Eagle Pl

**RENO, NV 89510** 



City of Reno

THIS LICENSE EXPIRES AS SPECIFIED ABOVE

LICENSED BUSINESS TO BE CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE OF NEVADA

LICENSE #: 126264

IAS005

JA0123

07/31/2014

EXPIRATION DATE:

### INTERNATIONAL ACADEMY OF STYLE Checks for Ashley Walsh Storey January through December 2013

| Num      | ım Date Account |  | Amount   |
|----------|-----------------|--|----------|
| Jan - De | c 13            | <del>- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1</del> |          |
| 8643     | 7/26/2013       | International Acade                                | 175.50   |
| 8671     | 8/2/2013        | International Acade                                | 220.50   |
| 8692     | 8/9/2013        | International Acade                                | 382.50   |
| 8722     | 8/16/2013       | International Acade                                | 391.50   |
| 8732     | 8/23/2013       | International Acade                                | 252,00   |
| 8750     | 8/30/2013       | International Acade                                | 391.50   |
| 8765     | 9/6/2013        | International Acade                                | 310.60   |
| 8786     | 9/13/2013       | international Acade                                | 333,00   |
| 8807     | 9/20/2013       | International Acade                                | 319.50   |
| 8828     | 9/27/2013       | international Acade                                | 400,50   |
| 8836     | 10/4/2013       | International Acade                                | 274.50   |
| 8858     | 10/11/2013      | International Acade                                | 391.50   |
| 8881     | 10/18/2013      | International Acade                                | 423.00   |
| 8899     | 10/24/2013      | International Acade                                | 279.00   |
| 8915     | 11/1/2013       | International Acade                                | 157.50   |
| 8941     | 11/8/2013       | International Acade                                | 229.50   |
| 8961     | 11/15/2013      | International Acade                                | 382.50   |
| 8984     | 11/22/2013      | International Acade                                | 400,50   |
| 8995     | 11/27/2013      | International Acade                                | 297,00   |
| 9010     | 12/9/2013       | International Acade                                | 211.50   |
| 9032     | 12/13/2013      | International Acade                                | 405.00   |
| 9045     | 12/20/2013      | International Acade                                | 409.50   |
| ~ · · •  | 12/21/2013      | Petty Cash   | 200.00   |
| Jan - De | ec 13           | _  | 7,238.00 |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

| Chari  | ssa Banks   | a  | m under contact v                          | vith International                                     | Academy of Style as  |
|--|---|--|--|--|----------------------|
| an Independe   | int Licensed Instructo  | or. I am in complianc                        | e with all that is re                      | quired by Law for                                      | the City, State, and |
| Cadaral Gover  | mment as an Indepe  | ndent Contractor.                            | •  | ·  |                      |
| This contract  | in no way acts as a n   | o competes, to bind                          | me solely to intere                        | national Academy                                       | of Style, I am able  |
| to contract m  | y services outside of   | International Acade                          | my of Style during                         | the duration of th                                     | is contract as       |
| International  | Academy of Style is r   | not my sale source o                         | f Income.                                  |  |                      |
| I need no add  | itional training from   | International Acade                          | my of Style to perf                        | orm the services i                                     | have contracted      |
|  | but not limited to:   |  |  | •  | <i>:</i> -           |
| 1. I am cont   | racted to educate stu   | idents in all fields of                      | Cosmetology.                               |  |                      |
| 2 Lam cont   | racted to record and  | track student grade                          | s and attendance.                          |  | -                    |
| I have full con  | itrol of educating the  | students and record                          | d keeping. I am aw                         | are that all stude:                                    | nt records are the   |
| aroperty of In   | ternational Academy   | of Style, I am awar                          | e that all instruction                     | n and records sha                                      | ill be in a format   |
| that complies  | with the standards a  | and policies of the ac                       | crediting agency f                         | or international A                                     | cademy of Style.     |
| Should I need  | assistance to fulfill t   | his contract I will int                      | erview, hire and co                        | ompensate an ass                                       | istant.              |
| I will not be re   | elmbursed by Interna  | itional Academy of S                         | tyle for any suppli                        | es that I purchase                                     | •                    |
|  |   | التبريم المرام على المرام مرام               | as follows: 1/2                            | /13 to 12/31   | /13                  |
|  | trol of my schedule;<br>Tuesday   | Wednesday                                    | Thursday                                   | Friday   | Saturday             |
| /S   | 9-3   | 0-72   | 9-3  | 9-3  | 9-5                  |
| ·  |   | 9  | ,  |  |                      |
| .«γ Charges a  | re as follows:<br>nternational Academ   | v of Style Payment                           | will he expected at                        | receipt of the in                                      | volce.               |
| I Will Invoice i   | our. My hourly fee at   | the time of the sign                         | ing of this contract                       | is \$ 13   |                      |
|  |   |  |  |  | - 10 10              |
| Lam fully awa  | re that international   | Academy of Style is                          | not to be held res                         | ponsible for, inclu                                    | ding but not limited |
| to City Cour   | ny State or Federal I   | axes. Social Security                        | . Medicare, Workr                          | nen's Compensati                                       | on, Unemployment     |
| to be withheld   | d or paid on my beha  | if. i, as an independ                        | ent Contractor, arr                        | fully aware that                                       | am responsible for   |
| 100% of Taxe   | and Federal, State.   | County, and City fee                         | s and requirement                          | <b>:Ş.</b>   | •                    |
| Lam fully awa  | re that international   | Academy of Style w                           | ill not provide ben                        | efits, or pay into a                                   | iny program on my    |
| behalf to inclu  | ide but not limited to  | o: Medical, Unemplo                          | yment, Workmen'                            | s Compensation,  | 401 K, Retirement    |
| Dancian  |   |  |  |  |                      |
| I am fully awa   | re that if I do not ful   | fill this contract inte                      | rnational Academy                          | has the right to c                                     | narge me for the     |
| remainder of   |   |  |  |  |                      |
|  | tne contract.   |  |  |  |                      |
| To encure cor  | onliance with the rec   | ulrements imposed                            | by the IRS I have b                        | een given an Emp                                       | oloyee vs.           |
| To ensure cor<br>independent                             | npliance with the rec<br>Contractor guideline                                 | quirements imposed<br>I have read it and a   | by the IRS I have b<br>gree that I am an I | een given an Emp<br>ndependent Cont                    | oloyee vs.           |
| To ensure cor<br>independent                             | onliance with the rec   | quirements imposed<br>. I have read it and a | by the IRS I have b<br>gree that I am an I | een given an Emp<br>ndependent Cont                    | oloyee vs.           |
| To ensure cor<br>Independent<br>International            | npliance with the rec<br>Contractor guideline<br>Academy of Style.            | quirements imposed<br>. I have read it and a | gree that I am an I                        | een given an Emp<br>ndependent Cont                    | oloyee vs.           |
| To ensure cor<br>Independent<br>International<br>Signed: | npliance with the rec<br>Contractor guideline<br>Academy of Style.<br>Landayw | ulrements imposed. I have read it and a      | by the IRS I have b<br>gree that I am an I | peen given an Emp<br>ndependent Cont                   | oloyee vs.           |
| To ensure cor<br>Independent<br>International<br>Signed: | npliance with the rec<br>Contractor guideline<br>Academy of Style.            | ulrements imposed. I have read it and a      | gree that I am an I                        | peen given an Emp<br>ndependent Cont                   | oloyee vs.           |
| To ensure cor<br>Independent<br>International<br>Signed: | npliance with the rec<br>Contractor guideline<br>Academy of Style.<br>Landayw | guirements imposed. I have read it and a     | gree that I am an I                        | peen given an Emp<br>ndependent Cont<br>1/2/13<br>5/13 | oloyee vs.           |

(Flori, Cotober 2007)

#### Recuest for Taxons Identification Number and Certification

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| N  | CONTRACTOR SERVICES  | OU AGAIL NICES  | See See Collecte  |   |  |  |   |  |
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| <b>3</b>   <b>2</b>                        |  |   |   |   | - Dimensional Control of the Control | Perpendu   | a Limite must b   | uldrane (optional)   |
| Specific instructions                      | Volume (unitable   | r, street, and  | apt or suite no.)   | n:  |  | ]  | •   |  |
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|  | List account nu  | riberia) hare   |   |   |  |  |   |  |
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| Sec  | rie ercenter.  | GL AMAGE  |   | المناها والمحمد فينديني   |  | A-8  | -   |  |
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| den i                                      | k to state.<br>It falls services .   | ME MI 11/100-2-3  |   |   |  | <del></del>  |   |  |
| nd<br>L (a<br>Service<br>Michael<br>For ma | etited me that in a U.S. cities in a U.S | ann no ion<br>in or other<br>Mone, You<br>you have t<br>it peld, and<br>ind general | per mubbed to b<br>J.S. person (de<br>must cross out<br>alted to report s<br>utalition or share<br>y, personate out | itined below).  Item 2 shows if you all interest and divide document of secured term interest and | term beging withholding as a reput of a fellure to re<br>me a reput of a fellure to re<br>me been nutlied by the<br>mile on your tex return. Po<br>property, consolition of a<br>distincts, you are not re-  | IFIS that your real celebration controls to all the celebration controls to all the celebrations are celebrations and celebrations are celebrations and celebrations are celebrations and celebrations are celebrations and celebrations are celebra | u are current<br>to impression<br>pullars to ar<br>py the Curti | ely subject to beckup<br>ne, Berr 2 does not apply,<br>i individual retrement<br>iositors, but you must  |
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| COIN                                       |  |   |   | mon developitation &  | Day a withhold   | ng wa an i   | er, in certain  | n cases where a Form V   |
| Ų:<br>Nagis                                | Se LOUIS 44.2  | provide yo  | ur correct TIN  | to the person plicable, to:   | יים ה <b>וכנים לאת השול</b><br>או <b>המפס לאת השול</b>   | scalend, a   | DOLLING STATE   | je ladinjag io baminima s  |
| uedr                                       | mettro k (tive   |   |   | COLLECT (OL AORI PLE  | a partner le a l   | ereign peri  | ion, and pa<br>1. cereon t                                      | y the withholding text.  |

trade or business in the United States are generally required to pay a withholding tex on any foreign perfects' share of income from such business. Further, in certain cases where a Form W-0 has not been received, a pertnership is required to present that a pertner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a pertner in a pertnership conducting a teste or business in the United States, provide Form W-0 to the pertnership to establish your U.S. settles and avoid withholding on your share of pertnership leadership. Certify that the TiN you are giving is correct (or you are waiting for a number to be issued). 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payer. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding test on foreign paraners share of affectively opmeated income. The person who gives Form W-9 to the personable for purposes of establishing he U.S. status and evolding withholding on its allocable stars of rest income from the personable is in the conducting a trade or business in the United States is in the Note. If a requester pives you a form other than Form W-9 to request your TNI, you must use the requester's form it it is substantially similar to this Form W-9.

following cases:

The U.S. owner of a disregarded wally and not the entity.

Ost. No. 10091X

Form W-0 Per, 10-8000)

THIS LICENSE MUST BE PLACED ON A CONSPICUOUS PLACE

EFFECTIVE DATE:

02/01/2013

BUSINESS CLASSIFICATION:

General Business



2295 Market

NAME OF BUSINESS:

Char's Charades

LICENSEE - NAME AND ADDRESS:

Charissa Banks 10601 Vista Bella Ln RENO, NV 89521

CONDUCTED IN CONFORMITY WITH

LICENSED BUSINESS TO BE

AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA



City of Reno

LICENSE #:

125820

JA0127 IAS0060

EXPIRATION DATE:

01/31/2014

# AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

STATE OF NEVADA) SS. COUNTY) being duly sworn, deposes and states: 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210. 2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style. 3... In accordance with the provisions of NRS 616B.659, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto. 4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS 5. In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS. 6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that international Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract. 8. Further affiant sayeth not do hereby sweer under penalty of perjury that the BRIT BURNS assertions of this affidavit are true. hacissa Banks Printed Name SIGNED AND SWORN to before me this 18 day of NOVEMBER 20 13

> NOTARY PUBLIC STATE OF NEVADA County of Washoo BRIT BURNS

Appointment Expires May 3, 2017

NOTARY PUBLIC

.

IAS0061

ROSS MILLER
Secretary of State

SCOTT W. ANDERSON

Deputy Secretary
for Commercial Recordings

26ct.com, of work

OFFICE OF THE SECRETARY OF STATE

STATE OF NEVADA

Commercial Recording Division

202 N. Carson Street Carson City, NV 89701-4069 Telephone (775) 684-5708 Fax (775) 684-7138

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

#### **Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

Nevada Business Identification: NV20131678246

Name: charissa banks

Expiration Date: 11/30/2014

Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 20th day of November, 2013.

Please Post in a Conspicuous Location

### INTERNATIONAL ACADEMY OF STYLE Checks for Charissa Banks January through December 2013

| Num          | Date       | Account              | Amount    |
|--------------|------------|----------------------|-----------|
| Jan - De     | c 13       |                      |           |
| 8255         | 2/1/2013   | International Acade  | 843.00    |
| 8267         | 2/8/2013   | International Acade  | 334.00    |
| 8277         | 2/15/2013  | International Acade  | 334,00    |
| 8299         | 2/22/2013  | international Acade  | 384.00    |
| 8309         | 3/1/2013   | International Acade  | 384.00    |
| 8330         | 3/8/2013   | international Acade  | 380.00    |
| 8352         | 3/15/2013  | International Acade  | 384.00    |
| 8366         | 3/22/2013  | International Acade  | 416.00    |
| 8379         | 3/29/2013  | International Acade  | 338.00    |
| 8395         | 4/5/2013   | International Acade  | 416.00    |
| 8417         | 4/12/2013  | International Acade  | 416.00    |
| 8429         | 4/19/2013  | International Acade  | 416.00    |
| 8445         | 4/26/2013  | International Acade  | 416.00    |
| 8464         | 5/3/2013   | International Acade  | 416.00    |
| 8483         | 5/10/2013  | International Acade  | 422.50    |
| 8500         | 5/17/2013  | International Acade  | 416,00    |
| 8512         | 5/24/2013  | International Acade  | 312,00    |
|              | 5/31/2013  | International Acade  | 416.00    |
| 8634<br>8645 | 6/7/2013   | International Acade  | 418.00    |
| 7            | 6/14/2013  | International Acade  | 418,00    |
| 8564<br>8583 | 6/21/2013  | International Acade  | 520.00    |
| ., . , .     | 8/28/2013  | International Acade  | 468,00    |
| 8596<br>8597 | 6/26/2013  | international Acade  | 312.00    |
| 8620         | 7/12/2013  | International Acade  | 468,00    |
| 8634         | 7/19/2013  | International Acade  | 520.00    |
| 8641         | 7/26/2013  | International Acade  | 468.00    |
| 8668         | 8/2/2013   | International Acade: | 468,00    |
| 8687         | 8/9/2013   | International Acade  | 468,00    |
| 8720         | 8/16/2013  | international Acade  | 468.00    |
| 8733         | 8/23/2013  | international Acade  | 416.00    |
| B749         | 8/30/2013  | international Acade  | 312.00    |
| 8771         | 9/6/2013   | International Acade  | 416.00    |
| 8784         | 9/13/2013  | International Acade  | 416,00    |
| 8802         | 9/20/2013  | International Acade  | 416,00    |
| 8821         | 9/27/2013  | International Acade  | 397.00    |
| 8839         | 10/4/2013  | International Acade  | 416,00    |
| 8865         | 10/11/2013 | International Acade  | 390.00    |
| 8879         | 10/18/2013 | International Acade  | 423.00    |
| 8894         | 10/24/2013 | International Acade  | 416,00    |
| 8913         | 11/1/2013  | International Acade  | 442.00    |
|              | 11/8/2013  | International Acade  | 364.00    |
| 8938<br>8982 | 11/15/2013 | International Acade  | 364.00    |
| 8985         | 11/22/2013 | International Acade  | 364.00    |
| 8996         | 11/27/2013 | International Acade  | 182,00    |
|              | 12/9/2013  | International Acade  | 351,00    |
| 9005         | 12/13/2013 | International Acade  | 364.00    |
| 9034         | 12/20/2013 | International Acade  | 364.00    |
| 9051         | 12/21/2013 | Patty Cash           | 200.00    |
| Jan - De     |            | •                    | 19,428.50 |

# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

|   |  |  |   |  | <u>.</u>  |
|---|--|--|---|--|---|
| Federal Govern<br>This contract in<br>to contract my<br>international A<br>I need no addit<br>for, to include<br>1. I am contra<br>2. I am contra<br>1 have full cont<br>property of int<br>that complies of<br>Should I need a | M Licensed Instructor ment as an Independent of an Independent of Style is not acted to educate students of educate students of educating the remational Academy with the standards a assistance to fulfill the imbursed by internal | r. I am in compliance of the contractor. To competes, to bind international Acade of the contract in all fields of track student grade students and record of Style. I am awarded by contract I will into the contract I will | me solely to internating of Style during to income. The formation of Style to perform | ational Academy of the duration of the her duration of the the services of the that all students and records shall or international Academpensate an assistant and assista | of Style. I am able is contract as have contracted t records are the libe in a format cademy of Style.                  |
| ≀ have full cont  | rol of my schedule;  | My schedule will be  | as follows:   |  |   |
| YS  | Tuesday  | Wednesday  | Thursday  | Friday   | Saturday  |
| <b>`S</b>   | 8-5  | 8-5  | 8-5   | 8-5  |   |
| I bill by the hore I am fully awar to: City, Count to be withheld 100% of Taxes I am fully awar behalf to inclu- Pension. I am fully awar remainder of t To ensure com Independent C  | ternational Academ<br>ur. My hourly fee at<br>that International<br>ty, State or Federal to<br>or paid on my beha<br>and Federal, State,<br>that International<br>de but not limited to  | Academy of Style is axes, Social Security of It, is an independ County, and City fee Academy of Style wor Medical, Unemploying this contract integral imposed  | ing of this contract not to be held respect, Medicare, Workment Contractor, ames and requirements will not provide beneoned, Workmen's irnational Academy   | nonsible for, includents compensation fully aware that I is.  If its, or pay into a compensation, a compensation, a the right to clean given an Emp  | ding but not limited on, Unemployment am responsible for my program on my 101 K, Retirement harge me for the lloyee vs. |
| Signed:   | endem Contractor   |  | Date  | 1/2/13   |   |
|   | ational Academy of   | Style  | ·   |  |   |

### Form W-9 (Rev. October 2007)

#### Request for Taxpayer Identification Number and Certification

Give form to the requester. Do no send to the IRS.

|                                  | ent of the Treasury<br>November Dervice       |   | <b>*</b>   |                                     | amin to the take.                                |
|----------------------------------|---|---|--|-------------------------------------|--|
|                                  |   | on your income has return)  |  |                                     |  |
| 정                                | Tour  | ~/\\ \ \\ \\ \\ \ \ \ \ \ \ \ \ \ \ \ \   |  |                                     |  |
| 8                                |   | I different from above  |  |                                     |  |
| 5                                | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,       | ·   |  |                                     | ······································           |
| _ 6                              | Charl manuals                                 | te bor: 🔯 individual/Sole proprietor 🔲 Corporation  | Pertnerable  |                                     | (m) Exempt                                       |
| <u> </u>                         | Limited liabil                                | thy company. Enter the tex cleanification (D-clereperded a  | netty, C-corporation, P-partnership)   | <b>▶</b>                            | Dayler,  |
| 7 E                              | Other James from                              | ination) >  |  |                                     |  |
| Print or type<br>is instructions | Address (number                               | r, street, and apt. or suite no.)   | Paqueti  | er's name and ad                    | idulat (obside)                                  |
| 42                               | 18771   | alderwood C.  |  |                                     |  |
| 8                                | Oity, state, and                              | NV 89508  | 1  | •                                   |  |
| å                                | Kuno  |   |  | <del></del>                         |  |
| 88                               | List appoint nur                              | marte) here (optionel)  |  |                                     |  |
|                                  |   | yer Identification Number (TIM)   |  | A1                                  | <del></del>                                      |
| 13.11                            |   |   |  |                                     |  |
| Enter                            | vour TIN in the                               | appropriate box. The TIN provided must metal the  | name given on Line 1 to avoid  | Broth secur                         | the number                                       |
|                                  | 🖆 🚅 سيسانان المراجع المراجع المراجع المراجع 🖆 | or individuals, this is your scale! security number (to diregarded entity, see the Part I instructions on   | SERVE, PERSONAL REPORT OF THE SERVE  |                                     |  |
| ARON,                            | ecie proprietor, «<br>                        | cation unuper (EM) it you go not have a unuper to   | see How to get a TIN on page 3   | i,                                  | or   |
| Make                             | If the account is                             | In more than one name, see the chart on page 4  | for guidelines on whose  | Employer ide                        | editorios menter                                 |
| unip                             | er to enter.                                  |   | A  |                                     |  |
| $P.\alpha$                       | Certifi                                       | cation  |  |                                     |  |
| Undet                            | nenelties of De                               | jury, I certify that:   |  |                                     |  |
| . 4                              |   | n on this form is my correct texpever identification.   | number (or I am waiting for a tr   | numper to be let                    | rued to me), and                                 |
|                                  |   |   | an bakabuna walishinda (Control Control Contro |                                     |  |
| - 19                             |   | p backup withholding because: 44 i ist exister no<br>IRS) that I am subject to backup withholding se a r<br>in no longer subject to backup withholding, and   | ANTE OF STREET, SO INDUCE ON YO  | MANY & MINNEY                       | क्लिस का कि शह ।। वह राज्य                       |
|                                  |   | on alber U.S. nemon (defined below).  | •  |                                     |  |
|                                  |   |   | been notified by the IRS that y  | on any crimently                    | subject to backup                                |
| wittsty                          | okling becettes y                             | And place payed to tabout an assessed that disconnect a   | MI AMOUNT LOS LANGES   | budlana ta an is                    | elluickent radioscruppe                          |
| For m                            | ortgage interest                              | you have failed to report all interest and dividence oped, acquisition or abandonment of secured proping digenerally, payments other than interest and divid  | ends, you are not required to at   | gn the Certifica                    | tion, but you must                               |
| DICIVA                           | e your correct T                              | IN. See the instructions on page 4.   |  |                                     |  |
| Sign                             | Signature                                     |   |  |                                     | •  |
| Here                             |   |   | Pete P   |                                     | <del></del>                                      |
| Oa                               | neral Insti                                   | netions   | Definition of a U.S. pers  | on. For federa                      | il tax purposes, you are                         |
|                                  | i i i i i i i i i i i i i i i i i i i         | re to the Integral Pervenue Code unless   | considered a U.S. person it<br>a An individual who is a U  | ryuu are:<br>  Calthan or I         | I.S. metriont alien.                             |
|                                  | Mice Lighter                                  | E CO Will Williams 1 market   | a a composite composite  | W COMPANY. (                        | y association created of                         |
|                                  | pose of Fo                                    | <b>~</b> 7770   | organized in the United St   | men or under                        | tre lews of the United                           |
|                                  | ·   | or a second transfer and the will the   | States,  |                                     |  |
| IRS (                            | THURST OUTSIES YOU                            | r correct texpetyer identification number (TIN) le, income paid to you, real estate   | e An estate (other than a f<br>e A domestic trust (as def  | oreign estate),<br>Incel la Beaute  | OF<br>Horse section                              |
| to re                            | port, for examp                               | le, income peid to you, real estate   | 9 A GOMENIC TURK (AS CO. 201,7701-7).  | BANCE IN CAMPAGE                    | first to management                              |
|                                  |   | ge interest you paid, acquisition or<br>used property, cancellation of debt, or   | Special rules for perinen  | Mos. Pariners                       | inips that conduct a                             |
| contr                            | iihutions vou Mi                              | acte to an IPIA.  | tracts or hundrage in the U  | nibeci Sitates er                   | A CHARGE A LEGITLE OF 10                         |
| 1.1-                             | Carra W.O co                                  | ulu Milyyni ama a U.S. Demion (Indiugniu a  | pay a withholding tax on a<br>from such business. Furth  |                                     | BANKS, MINNES OF MICHINA                         |
| resid                            | lent alien), to pr                            | ovide your correct TIN to the person quester) and, when applicable, to:   | hoe not been received. 2 I   |                                     | <b>OCYTIES</b> IS SLABITIME RIES                 |
| tedn                             | Bertali it Inserim                            | TIN you are giving is correct (or you are   | a martmar is a foreign (1879)  | on. and Devit                       | THE ANATOMIST CONT.                              |
| ر)<br>اندوس                      | Certify that the                              | L to be (seried).   | Therefore, if you are a U.S  | i, person that i<br>trade or busins | e a partition (1) a<br>non in the United States, |
|                                  | Certify that you                              | are not subject to backup withholding, or   | conside form W-0 to the I  | MATTHEMATINE TO                     | CONTROL YOUR U.S.                                |
|                                  | Clarker averaged                              | w from hadious withholding if you are a U.S.  | STABLES AND EVOID WITHINGS   | ng on your sh                       | tue of bespressip                                |
|                                  |   |   | Income. The person with gives f  | ions Wid to th                      | e partnership for                                |
| u.s.                             | person, your s                                | ness is not subject to the withholding tax on   |  |                                     | THE SHADOWERS MATRICIAN AND APPLICATION OF       |
| tone                             | an padners' 🚮                                 | BAPOL MARKEDAMA COLEMPINATE AUGMINIST   | and the allowed the abuse of P   | at incomé mon                       | עווארשונישם פותו ו                               |
| 61-6                             | _ 1/  | release work at flower other than Form W-9 to   | conducting a trade or bus  | Name of Association                 | RESIDENCE OF STATES OF STATES                    |
|                                  | was larger TING VI                            | Of University of the Control of the | following cases:  • The U.S. owner of a die  | securios esti                       | v and not the entity.                            |
| BUDI                             | KANAGAN SALUMAN.                              | to this Form W-8.   |  | the same of the                     |  |

Cat. No. 10231X

# AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

STATE OF NEVADA)
) SS

Washoe County)

Joyce Leeann Milesell being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- 6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
- 7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.

| 8. | Further | affient        | anyoth  | not |
|----|---------|----------------|---------|-----|
| ŏ, | LAMINA  | <b>MITTERS</b> | OH A AM | -   |

do hereby sweer under penalty of perjury that the assortions of this affidavit are true,

Printed Name Force 1 Mikesell

SIGNED AND SWORN to before me this 21 day of November 13

By Joyce L. Mikesell

GUISSELL DELAVEGA NOTARY PUBLIC STATE OF NEVADA My Commission Expires: 8-27-2014 Cartillose No: 10-31043

NOTARY PUBLIC

ROSS MILLER Secretary of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings STATE OF NEVADA



OFFICE OF THE SECRETARY OF STATE Commercial Recording Division 202 N, Carson Street

Carson City, NV 89701-4069 Telephone (775) 684-5708 Fax (775) 684-7138

#### **NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE**

#### **Sole Proprietor**

You have flied a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

Nevada Business Identification: NV20131682220

Name: Joyce Mikesell

11/30/2014 **Expiration Date:** 

Exemption Code: 003 Å home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 21st day of November, 2013.

Please Post in a Conspicuous Location

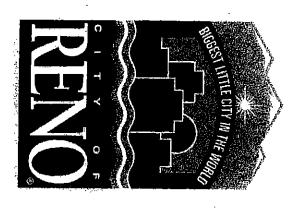
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

06/01/2013

BUSINESS CLASSIFICATION:

General Business



RENO, WASHOE CO., NEVADA

BUSINESS LOCATION:

18221 Alderwood Ct

NAME OF BUSINESS:

Joyce L Mikesell

THIS LICENSE EXPIRES AS SPECIFIED ABOVE

LICENSEE - NAME AND ADDRESS:

Joyce L Mikesell 18221 Alderwood Ct Reno, NV 89508

SIGNATURE CITY CLERK

OF THE ORDINANCES OF THE STATE OF NEVADA

LICENSED BUSINESS TO BE CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS

City of Reno

LICENSE #:

IAS006

JA0135

EXPIRATION DATE:

05/31/2014

B1302937

LICENSE - NOT TRANSFERRABLE

COUNTY OF WASHOE NEVADA



183 VALUE 0069
1A6/2014

JA0136

This license certifies that the name above has paid the required fees to the license collector of Washoe Count and is hereby authorized to conduct business and is subject to the provisions of law.

IN THE NAME OF LOCATED AT

JOYCE MIKESELL

JOYCE

MIKESELL

**RENO NV 89508** 18221 ALDERWOOD CT

THIS CERTIFIES THAT

JOYCE MIKESELL JOYCE MIKESELL 18221 ALDERWOOD CT

Talis libease cannot be temeterred or assigned. It is valid only for the lesensee and location shown below.



## STATE OF NEVADA CONSUMER USE TAX PERMIT DEPARTMENT OF TAXATION

Taxpayer ID: Correspondence ID: 1006645632-003 1300007905767

Date:

07/01/2013

JOYCE MIKESELL 18221 ALDERWOOD CT RENO NV 89508-5803 THIS PERMIT:
IS NOT TRANSFERABLE TO ANY OTHER PERSON.
IS VOID IF ALTERED.
IS NOT ISSUED IN LIEU OF ANY LOCALLY
REQUIRED BUSINESS LICENSE, PERMIT OR
REGISTRATION.

Permit Location:

JOYCE MIKESELL 18221 ALDERWOOD CT RENO NV 89508-5803

Is registered as a Consumer and not authorized to make purchases for resale.

(Detach Here)

.ttached is your Nevada Consumer Use Tax Permit.

single number, the TID (Taxpayer Identification Number), identifies a taxpayer for MOST tax types. Please use your TID and LOC location Number) on resale certificates, in correspondence or telephone calls to the Department.

ં I on your estimated monthly taxable receipts as stated on the Nevada Business Registration Supplemental application, your filing કેન્પ્રency will be annual.

s stated on the application, your business start date is 06/25/2013, making your first remittance due on or before 01/31/2014.

he Department of Taxation has forms, publications and information available via internet at http://tax.state.nv.us/.

The Department of Taxation is providing businesses with the ability to view and manage their accounts via the internet through its iteractive website, NevadaTax, located at <a href="http://nevadatax.nv.gov/">http://nevadatax.nv.gov/</a>. Businesses can file tax returns, make payments, and view financials ssociated with their Sales and Use Tax account, Modified Business Tax account, and Business License account.

business must first register and receive a username and password before NevadaTax will allow access to view and manage accounts. If ou are already registered to use NevadaTax, this tax type will be added to your existing account.

'our business should use the following Pre-approved NevadaTax Activation Code when registering to use NevadaTax: 're-approved NevadaTax Activation Code: CDCBCB45-AAC7-45D2-90D8-D734FB0BF8F3.

The Nevada Consumer Use Tax Permit has been issued pursuant to an application duly filed and payment of prescribed fees. This consumer Use Tax Permit is subject to the provisions of Nevada Revised Statutes 372, 374, and 377. This Consumer Use Tax Permit shall be considered valid unless canceled, suspended or revoked for good cause in accordance with Title 32.

#### DISTRICT OFFICE LOCATION

RENO OFFICE LAS VEGAS OFFICE HENDERSON OFFICE MAIN OFFICE 4600 Kletzke Lane 2550 Paseo Verde Parkway. Gran; Sawyer Ollice Bldg. 1650 College Parkway, Sulte Building L, Suite 235 Suite 1300 Suite 180 Reno, Nevada, 89502 Henderson Nevada, 89074 555 E. Washington Avenue Carson City, Nevada, 89706-Phone: (775)687-9999 Phone: (702)486-2300 Las Vegas, Nevada, 89101 7937 Phone: (775) 684-2000-Phone: (702)488-2300

n the event of an address change, please notify the Department of Taxation immediately in order to direct any IAS0070 correspondence to your new address.

### INTERNATIONAL ACADEMY OF STYLE Checks for Joyce Mikesell January through December 2013

| Num                      | Date                   | Account             | Amount    |
|--------------------------|------------------------|---------------------|-----------|
| Jan - Dec                | 13                     |                     |           |
| 8208                     | 1/4/2013               | International Acade | 600,00    |
| 8222                     | 1/11/2013              | International Acade | 600.00    |
| 8227                     | 1/18/2013              | International Acade | 600.00    |
| 8238                     | 1/29/2013              | International Acade | 525,00    |
| 8256                     | 2/1/2013               | International Acade | 525.00    |
| 8269                     | 2/6/2013               | International Acade | 600,00    |
| 8287                     | 2/15/2013              | International Acade | 502.50    |
| 8304                     | 2/22/2013              | International Acade | 502,50    |
| 8310                     | 3/1/2013               | International Acade | 750.00    |
| 8335                     | 3/8/2013               | International Acade | 600.00    |
|                          | 3/15/2013              | International Acade | 600.00    |
| 8347                     | 3/29/2013              | International Acade | 525,00    |
| 8371                     | 4/5/2013               | International Acade | 600:00    |
| 8387                     | 4/12/2013              | International Acade | 495.00    |
| 8418                     | 4/19/2013              | International Acade | 525,00    |
| 8432                     | 2.10.                  | international Acade | 480.00    |
| 8449                     | 4/26/2013              | International Acade | 600.00    |
| 8460                     | 6/3/2013               | International Acade | 525.00    |
| 8486                     | 5/10/2013              | International Acade | 525,00    |
| 8507                     | 5/17/2013              | International Acade | 622.00    |
| 6520                     | 5/24/2013              | International Acade | 525.00    |
| 8535                     | 5/31/2013              | international Acade | 525.00    |
| 8547                     | 6/7/2013               | International Acade | 457.50    |
| 8561                     | 6/14/2013              | International Acade | 472.50    |
| 8579                     | 6/21/2013              | International Acade | 532.50    |
| 8598                     | 6/28/2013              | international Acade | 885.00    |
| 8628                     | 7/12/2013<br>7/26/2013 | International Acade | 525.00    |
| 8651                     | 8/2/2013               | International Acade | 570.00    |
| 8676                     | 8/9/2013               | International Acade | 600.00    |
| 8696                     | 8/16/2013              | International Acade | 510.00    |
| 8719                     | 8/23/2013              | International Acade | 570,00    |
| 8739                     | 8/30/2013              | International Acade | 540,00    |
| 8758<br>9770             | 9/6/2013               | International Acade | 525.00    |
| 8770<br>8783             | 9/13/2013              | International Acade | 450.00    |
| 6800                     | 9/20/2013              | International Acade | 637.50    |
|                          | 9/27/2013              | International Acade | 525,00    |
| 8829                     | 10/4/2013              | International Acade | 510,00    |
| 8835<br>8864             | 10/11/2013             | International Acade | 540.00    |
| ~ ~ ~ ~                  | 10/24/2013             | International Acade | 825.00    |
| 8892                     | 11/1/2013              | International Acade | 495,00    |
| 8912                     | 11/8/2013              | International Acade | 525.00    |
| 8937                     | 11/15/2013             | International Acade | 555.Q0    |
| 8 <del>964</del><br>8967 | 11/22/2013             | International Acade | 570.00    |
| 9907<br>9001             | 12/11/2013             | International Acade | 775.00    |
| 9024                     | 12/13/2013             | International Acade | 350.00    |
| 9044                     | 12/20/2013             | International Acade | 275.00    |
| \$haa                    | 12/21/2013             | Petty Cash          | 200.00    |
| Jan - D                  |                        | · make in the       | 25,772.00 |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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# Form W-9 (Play, October 2007)

## Request for Taxpayer Light Section Number and Certification

Give form to the requester. Do not send to the 1918.

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### AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

STATE OF NEVADA)
SS.

Vochoe county)

Vernetta Randle being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
- 7. I acknowledge that international Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.

Purther affiant sayeth not

I. Wernta. Randle do hereby swear under penalty of perjury that the

assertions of this affidavit are true.

Signed \*\*Contact Pandle

Printed Name Verytta Pandle

SIGNED AND SWORN to before me this 12 day of November 2013

By Vernetta Kantle HAX

ESTEPHANIA JIMENEZ-SABREE
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No; 12-9317-2 - Expires October 5, 2016

NOTARY PUBLIC

Secretary of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings



202 N. Carson Street Carson City, NY 89701-4069 Telephone (775) 684-5708 Fax (775) 684-7138

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

#### **Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

Nevada Business Identification: NV20131686930

Name: Vernetta Randle

Expiration Date: 11/30/2014

Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 23rd day of November, 2013.

Please Post in a Conspicuous Location

1:56 PM 01/08/14

### INTERNATIONAL ACADEMY OF STYLE Checks for Vernetta Randle January through December 2013

| Num      | Date       | Account  | Amount   |
|----------|------------|--|----------|
| Jan - De | ec 13      | and the second of the second o |          |
| 8987     | 11/15/2013 | International Acade  | 209.00   |
| 8981     | 11/22/2013 | International Acade  | - 209.00 |
| 9007     | 12/9/2013  | International Acade  | 162.80   |
| 9031     | 12/13/2013 | International Acade  | 220,00   |
| 9048     | 12/20/2013 | International Acade  | 209.00   |
|          | 12/21/2013 | Petty Cash   | 100.00   |
| Jan - De | ec 13      | •  | 1,109.80 |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

| •                |  | CONT                                    | CAL!                            |            |                    |   |
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| internation      | al Academy of Style.   | (l, l')                                 |                                 | •          | 1012               |   |
| , Illiametria    |  | H- 4/ -                                 |                                 | Date       | [-(X-1)            |   |
| Signed:          | ( ) Jusa   | **************************************  |                                 |            |                    |   |
| Ind              | ependent Contracto   |   | 7                               |            | //                 |   |
|                  | 1/2/2  | ///                                     |                                 | Date       | 12/15              |   |
| Signed:          | 16,000   | of Style                                | H-                              |            |                    |   |
| Inte             | ernational Academy   | O) July 10                              |                                 |            |                    | -   |
|                  |  |   |                                 |            | _                  |   |

## (Rev. October 2007)

### Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

| Cotober 2007)                               | 1000   | Michigan issues  |  |  |  |  |
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| ment of the Transcry<br>of Planetus Gervice | <u> </u>   | <u>.                                    </u>   |  |  |  |  |
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| Business name.                              | if different from above  |  |  |  | <del></del>  |  |
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| Texps                                       | yer identification   | Number (TIN)   |  |  |  |  |
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| er your TIN in the                          | appropriate box. The T   | IN provided must match to a social security numbers as the Part I instructions   | r (6810. However,  | for a resident   | Ц  |  |
| HOLD MICHIGANIC                             | or disregarded entity,   | car social security numbers<br>see the Part I instructions<br>you do not have a numb   | on page 3. For our   | TIN on page 3.   | <u>.</u>   | O.   |
| K employer identi                           | Acetion number (EIN). If   | see the Part I instructions<br>you do not have a numb  | A for michilinas C   | n whose  | <b>Employe</b>   | r identification number  |
| m. If the account                           | is in more than one no   | me, see the chart on page  | ) of the Mercennics of   |  | 11   |  |
| Ther to greet.                              | fication   |  |  |  |  | <u>,,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,</u>   |
| thicking because                            | et peid, soquietion or s   | other than interest will   | richands, you are t  | uct Ledning to aid   | n the Cor  | ensy suspect to learn the spriy one, florn 2 does not apply an individual retirement discretion, but you must  |
| avide your correct                          | TIN, See the metricular  |  | 1  |  |  | 1-13   |
| ign work                                    | n of   | Muna III   | (l   | Date 🕨   | <u></u>  |  |
| ere U.S. per                                | ten b  |  | Definition   | of a U.S. perso  | m. For N   | deral tax purposes, you  |
| eneral ins                                  | tructions  |  | considerer   | de U.S. person If  | Aint ale:  | (19) resident alien.   |
| CANCEL MARKELLOSS                           | are to the internal Re   | Ivenue Code unique   | <ul> <li>An indiv</li> </ul>   | idual who is a U.  |  | or U.S. resident alien,<br>my, or association created<br>der the laws of the United  |
| therwiee noted.                             | Eniron   |  | e A parter<br>organizad<br>States,   | in the United Sta  | des or un  | der the laws of the United   |
| Oliboae or                                  | provinced to file an info  | metion return with the<br>identification number (TV  |  | te (other than a f   | oralga est   | tate), Of  |
| r beusch (Auchstu)<br>Seumster oppgelu      | OUR CORRECT TEMPORYER  | dentification number (TH<br>you, real estate   | <ul> <li>A dome</li> </ul>   | NATIO TALIET (DE CIETA   | ned in Re  | guistions section  |
| n nacion. Tol seven                         | (Charles in section 1  | a accumination or  | 30 (4) (4)   | τ).  | Na Car   | har conduct &  |
| PARTICIONE, ITEM                            | secured property, CED  | celliation of debt, or   | Special 1  | ules for partners  | ited State   | therships that conduct a<br>trenships that conduct a   |
| Detaile in the second second                | made to an IRA.  | Anchyling A  | THOSE OF D   | hingking tax on a  | ny foreign   | n pertners' share of income  |
| Use Form W-9                                | CUITA IL AON SEA SE CONT   | TIN to the person  | From suci  | Distriction Court  |  | nin cases where a Form to le required to presume   |
| regident alien), to                         | regulariter) and, when   | applicable, to:  | pas not d  | MOU LOCALAC! T   |  |  |
| Lectrometric it frame                       | I SAN COLUMN TO LES COLUMN TO COLUMN |  |  |  |  | as the withholding tax.  |
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| o Chains and                                | the TIN you are giving ther to be issued).   | backup withholding, or   | a partner<br>Therefore<br>pertnersh<br>provide F   | you are a U.S  | riede or i   | ey the withholding tex.<br>that is a partner in a<br>usiness in the United Sta<br>is to establish your U.S.  |
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| AVAIRANT DEVANS. I                          | the TIN you are giving their to be issued), you are not subject to ption from backup will applicable, you are a  | backup withholding, or<br>thholding if you are a U.S<br>iso certifying that as a   | a partner Trapplore partnersh pertnersh provide F status an income. OTI The pa   | My part I U.S. My par | pertnershing on you  | ey the withholding tex. that is a partner in a usinese in the United Sta p to establish your U.S. ur share of partnership to the partnership for   |
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| exempt payes. II                            | the TIN you are giving their to be issued), you are not subject to ption from backup will rapplicable, you are a processe is not subject to their a financial and subject to their and subject to the subject to the subject to their and subject to the subject to the subject to the subject to their and subject to the sub | backup withholding, or<br>thholding if you are a U.S<br>are certifying that are<br>my partnership income in<br>the the withholding box (   | a partner Therefore partnersh provide F status an income. om The po purposes on its all  | a totale part of the part of the part who gives to the part who gives to the part who gives to destablishing the part who gives to the part of the p | trada or b<br>partnershing on yo<br>Form W-9<br>ts U.S. st | my the withholding tex.<br>that is a partner in a<br>unirese in the United Sta<br>ip to establish your U.S.<br>ur share of partnership   |

 The U.S. owner of a diaregarded entity and not the entity, Form W-9 Per, 10-2007)

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

03/01/2013



General Business

3200 Lakeside Dr Apt 47

LICENSEE NAME AND ADDRESS

RENO, NV 89509 Lind Pille 3200 Lakeside Dr. Apt 75

THIS LICENSE EXPIRES AS SPECIFIED ABOVE

AND SUBJECT IN THE PROVISIONS
OF THE ORDINANCES OF THE STATE
OF THE ORDINANCES OF THE STATE COMBUCTED IN CONFORMITY WITH HCENSED BUSINESS TO BE

JA0146

LICENSE #:

EXPIRATION DATE:

02/28/2014



ROSS MILLER Secretary of State 202 North Carson Street Carson City, Nevada 89701-4201 (775) 684-5708 Website: www.nveos.gov

**Nevada State Business License Sole Proprietor Exemption** 

| X | Application |
|---|-------------|
|   | Renewal     |

Online exemption application is also available at www.nvsilverflume.gov

PRINT LEGIBLY OR TYPE ALL INFORMATION

Completing this form DOES NOT relieve you of any statutory or regulatory requirements relating to your business. You may be required to complete a USE BLACK INK ONLY - DO NOT HIGHLIGHT Nevada Business Registration form with the Nevada Department of Taxation and Department of Employment, Training and Rehabilitation. Please check with these and other state/local government agencies for additional licensing requirements.

- \* Asterisks indicate required information. Incomplete forms will be rejected.
- INSTRUCTIONS:
- 1. This form is for sole proprietors claiming an exemption pursuant to the State Business License provisions of NRS 76.020.
- 2. If you are exempt from the requirements of the State Business License pursuant to NRS 76,020 enter the applicable code in Section 3:
  - 003 A home-based business whose net earnings are not more than 66 2/3 percent of the average annual wage
  - 004 A natural person whose sole business is the rental of four (4) or fewer dwelling units to others
  - 005 A business whose primary purpose is to create or produce motion pictures
  - 006 Insurance company doing business pursuant to NRS 680B.020 that does not conduct any business that is not incidental to Title 57 (Div. of Ins. Authority).
- 3. File online at www.nvsilverflume.gov or return the completed form to: Secretary of State, 202 North Carson Street, Carson City, Nevada 89701-4201, (775)
- 4. The sole proprietor claiming exemption from the State Business License requirement must sign the application. FORM WILL BE RETURNED IF UNSIGNED.

|                          | M  |   | Pike                                  | ·                     |                  |                   |
|--------------------------|--|---|---------------------------------------|-----------------------|------------------|-------------------|
| isa                      | Middle (Optional)  |   | Last Name                             |                       | St               | ıffix             |
| rst Name                 | ,  |   |                                       |                       |                  |                   |
|                          |  | 11/19/2013                              |                                       | •                     |                  |                   |
| <b>(</b>                 | armental and the second and the seco | Date                                    | · · · · · · · · · · · · · · · · · · · |                       |                  |                   |
| Ignature of Sole Proprie | alor   | ham                                     |                                       |                       |                  | <del></del>       |
| NV Business ID#          | N.A.   | (Required if you ha<br>October 1, 2009) | ve a current Nevada                   | State Business Licens | e or had one Isi | sued after        |
|                          | the requirements of the State Bu<br>emption provide Nevada Film Off  |   |                                       |                       |                  |                   |
|                          | emption provide Nevada Division  |   | se#                                   |                       |                  |                   |
| If claiming 006 exe      | emption provide Nevada Division  |   | se#                                   | 0                     | NV               | 89509             |
| If claiming 006 exe      |  |   |                                       | 0                     |                  | 89509<br>Zlp Code |
| If claiming 006 exe      | emption provide Nevada Division<br>3200 Lakeside Dr., #75<br>Physical Street Address   |   | Ren                                   | 0                     |                  | <u> </u>          |
| If claiming 006 exe      | emption provide Nevada Division 3200 Lakeside Dr., #75   |   | Ren                                   | 0                     | State            | <u> </u>          |

### AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

| STAT          | E OF NEVADA)  SS.   |
|---------------|---|
| Wash          | H_COUNTY)   |
|               | 180 Ke being duly sworn, deposes and states:  |
| 1.            | I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.   |
| 2.            | I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.  |
|               | In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.  |
|               | I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS  |
| 5.            | In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 517 of NRS.  |
| 6.            | 100 miles 1   |
| 7.            | I acknowledge that international Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that international Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract. |
| <b>8.</b>     | Further affient sayeth not  L  do hereby swear under penalty of perjury that the  assertions of this affidavit are true.  |
| state of Neva | Signed (180) State  da, County of Washoe Printed Name  SIGNED AND SWORN to before me this day of 180 (20/3)  By 18 Marie 118  |
|               | M. PAPPAS  Notary Public - State of Nevada Appointment Recorded in Washee County  No: 12-7098-2 - Expires March 6, 2016   |

## INTERNATIONAL ACADEMY OF STYLE Checks for Lisa Pike January through December 2013

| Num          | Date                   | Account  | Amount:                   |
|--------------|------------------------|--|---------------------------|
|              | . 42                   | THE PERSON NAMED IN THE PE |                           |
| Jan - Det    | 1/4/2013               | international Acade  | 579,00                    |
| 6199         | 1/11/2013              | International Acade  | 240,00                    |
| 8221         | 1/29/2013              | International Acade  | 570,00                    |
| 8237         | 2/1/2013               | international Acade  | 380.00                    |
| 8250         | 2/8/2013               | International Acade  | 588.00                    |
| 8262         | 2/15/2013              | International Acade  | 504,00                    |
| 8284         | 2/22/2013              | International Acade  | 504,00                    |
| 8300         | 3/1/2013               | International Acade  | 581.00                    |
| 8312         | 3/8/2013               | International Acade  | 504,00                    |
| 8333         | 3/15/2013              | International Acade  | 504.00                    |
| 8353         |                        | International Acade  | 511.00                    |
| 8364         | 3/22/2013              | International Acade  | 378.00                    |
| 8380         | 3/29/2013              | International Acade  | 532.00                    |
| 8390         | 4/5/2013               | International Acade  | 595.00                    |
| 8416         | 4/12/2013              | International Acade  | 525.00                    |
| 8422         | 4/19/2013              | International Acade  | 500.00                    |
| 8451         | 4/26/2013              | International Acade  | 371.00                    |
| 8465         | 5/3/2013               | International Acade  | 490.00                    |
| 8482         | 5/10/2013              | International Acade  | 518,00                    |
| 8499         | 5/17/2013              | International Acade  | 525.00                    |
| 8513         | 5/24/2013              | International Acade  | 518.00                    |
| 8533         | 5/31/2013              | International Acade  | 525.00                    |
| 8554         | 6/7/2013               | International Acade  | 525,00                    |
| 8565         | 6/14/2013              | International Acade  | 525.00                    |
| 8578         | 6/21/2013              | International Acade  | 973.00                    |
| 8603         | 6/28/2013<br>7/12/2013 | International Acade  | 511,00                    |
| 8625         | 7/19/2013              | International Acade  | 618,00                    |
| 8635         | 7/26/2013              | International Acade  | 609.00                    |
| 8644         | 8/2/2013               | international Acade  | 595.00                    |
| 8670         | 8/9/2013               | International Acade  | 525.00                    |
| 8686<br>8721 | 8/16/2013              | International Acade  | 525.00                    |
| 8736         | 8/23/2013              | International Acade  | 525.00                    |
| 8748         | 8/30/2013              | international Acade  | 625,50                    |
| 8775         | 9/6/2013               | International Acade  | 525.00                    |
| 8788         | 9/13/2013              | International Acade  | 504.00                    |
| 8804         | 9/20/2013              | International Acade  | 603.00                    |
| 8831         | 9/27/2013              | International Acade  | 540,50<br>518.00          |
| 8842         | 10/4/2013              | international Acade  | 516.00<br>5 <b>9</b> 5.00 |
| 8856         | 10/11/2013             | International Acade  | 556.00                    |
| 8876         | 10/18/2013             | International Acade,   | 534.00                    |
| 8898         | 10/24/2013             | International Acade  | 534.00                    |
| 8918         | 11/1/2013              | International Acade  | 573.00                    |
| 8944         | 11/8/2013              | International Acade  | 5/3.00<br>545.00          |
| 8963         | 11/15/2013             | International Acade  | 830.00                    |
| 8976         | 11/22/2013             | International Acade  | 537,00                    |
| 9003         | 12/9/2013              | International Acade  | 551.00                    |
| 9033         | 12/13/2013             | International Acade  | 537.00                    |
| 8053         | 12/20/2013             | International Acade  | 200.00                    |
|              | 12/21/2013             | Petty Cash   |                           |
|              | Dan 13                 |  | 25,991.00                 |
| Jan -        | Dec 13                 |  |                           |

# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

| Federal Governover This contract in to contract my International A need no addition, to include 1. I am contract I have full contract property of International Actions and I have full contract the second property of International Internatio | nt Licensed instructor<br>nment as an independent no way acts as a new<br>reservices outside of<br>Academy of Style is retional training from<br>but not limited to:<br>facted to educate studented to record and<br>trol of educating the<br>ternational Academy | or. I am in compliance indent Contractor. Indent Contractor. International Acade international Acade international Acade idents in all fields of track student grade students and record of Style. I am award | me solely to internating to factoring the first to the fi | ational Academy of S<br>he duration of this o<br>rm the services I hav<br>re that all student re<br>and records shall be | e City, State, and Style. I am able contract as ve contracted ecords are the lin a format |
|--|---|---|--|--|---|
| that complies  | with the standards a  | nd policies of the ac   | crediting agency for   | r International Acad   | emy of Style.   |
| Should I need  | assistance to fulfill ti  | nis contract I will int   | erview, hire and cor   | npensate an assista  | nt.   |
| I will not be re   | imbursed by interna   | tional Academy of S   | tyle for any supplie:  | s that I purchase.   | •   |
| , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | •   |   |  |  | ,   |
| I have full cont   | rol of my schedule;   | My schedule will be   | as follows: /  | 1/13 - 12/3/1  | 13  |
| <b>'</b> \$  | Tuesday   | Wednesday   | Thursday   | Friday   | Saturday  |
| 7  | 9:00-4:30 pm  |   | 9:00-4:30 pm   |  |   |
| wy Charges ar  |   | <del></del>   |  |  |   |
| IAIA CHAIRES AL  | ternational Academ  | u of Stula Dayment  | will be expected at 1  | receint of the invoic  | <b>A</b>  |
| I will invoice in  | iternational Academ   | the time of the signi   | ing of this contract i   | cs 900 per hr  | · ·   |
| i bill by the no   | ur. My hourly fee at  | rue nuie oi rue si <b>e</b> u   | (IIIR At ritts court act i   | 3 4 ( )  | <del>`</del> -'   |
| to: City, Count to be withheld 100% of Taxes I am fully awar behalf to include Pension. I am fully awar remainder of the second to the second  | e that international<br>by, State or Federal to<br>or paid on my beha<br>and Federal, State, (<br>e that international<br>de but not limited to<br>the that if I do not fulf<br>he contract.<br>pliance with the req  | axes, Social Security  If. I, as an Independe  County, and City fee  Academy of Style with Medical, Unemplo  Ill this contract Inter  | , Medicare, Workmont Contractor, am is and requirements ill not provide benefit yment, Workmen's mational Academy in   | en's Compensation, fully aware that I am fits, or pay into any page compensation, 401 has the right to charge            | Unemployment responsible for program on my K, Retirement ge me for the                    |
| to descendent C  | ontractor guideline.  | I have road it and a  | aree that I am an Inc  | lenendent Contracti  | or for  |
|  |   | I liave read it alto al   | Rice mariani an mi   | sependent controls   | 5, 10,  |
| Signed:  | cademy of Style   | represent Sha   | MWW Date   | 12/2013  |   |
| Indepe   | ndent Contractor  |   |  |  |   |
| Signed:  | 1///2//1  |   | Date/_   | 2/13   |   |
|  | tional Academy of S   | the   | /  |  |   |

# Request for Taxpayer Identification Number and Certification

| Other (see instructions)  Address (number, street, and City, state, and 23° code List account number(s) here  Temperyer ident (up withholding, For individual, sole proprietor, or disregar  | m above  Inclinicular Role proprietor Corpo  Enter the tex classification (D-classific  apt. or euter no.)  Children Number (TiN)  box. The TiN provided must mate   | ded entity, C-corporation, P-per  | Programmer's marrie of   | Essempt payers and actorises (optional)  |
|--|--|---|--|--|
| Business name, if different from the control of the | m above  Inclinicular Role proprietor Corpo  Enter the tex classification (D-classific  apt. or euter no.)  Children Number (TiN)  box. The TiN provided must mate   | retion Permissisp ded entity, C-corporation, P-per  | Paquester's name a   | peyes  |
| Business name, if different from the control of the | m above  Individualitate proprietor Corpo  Enter the tax classification (D-classification (D-classific | ded entity, C-corporation, R-per  | Paquester's name a   | peyes  |
| Check appropriate box:   Check appropriate box | Enter the tax classification (D-classper apt. or state no.)  S  (options)  Hillostian Number (TIN)   | ded entity, C-corporation, R-per  | Paquester's name a   | peyes  |
| Linked liability company.  Other (see instructions) is  Address trumber, street, and  City, state, and 21° code  List account number(s) here  Temperyer identified withholding. For individual, sole proprietor, or disregar   | Enter the tax classification (D-classpers)  apt. or suite no.)  Coptional  Lifection Number (TIN)  box. The TIN provided must mate   | ded entity, C-corporation, R-per  | Paquester's name a   | - payee  |
| Limited liability company.  Other tree instructions is  Address frumber, street, and  City, state, and 21° code  List account number(a) here  Temperyer identified withholding. For individual, sole proprietor, or disregar   | apt. or eulie no.)  CALLS  (optional)  Hiffication Number (TIN)  box. The TIN provided must mate   |   | Prequenter's name s  | rid address (options)  |
| Address frumber, street, and City, sate, and 28° code List account number(s) here Temperyer ident out withholding. For individual, sole proprietor, or disregar  | optionel)  Hiffontion Number (TIN)  box. The TIN provided must mate  | n the name given on Line 11   | The state of the s |  |
| City, state, and 21F code  List account number(a) here  Temperyer ident  out withholding. For individual, sole proprietor, or dieregar   | optionel)  Hiffontion Number (TIN)  box. The TIN provided must mate  | n the name given on Line 11   |  |  |
| List account number(s) here  Texpenyer ident  r your TIN in the appropriate cup withholding. For individual, sole proprietor, or diereger  | (optione)  Hiffontion Number (TIN)  box. The TIN provided must mate  | the name given on Line 11   |  |  |
| List incount number(s) here Temperyer ident of your TIN in the appropriate out withholding. For individual, sole proprieto, or disregar  | bification Number (TIN)  | the name given on Line 11   |  |  |
| Texpeyer identification of the appropriate out withholding. For including, note proprietor, or disregar  | bification Number (TIN)  | the name given on Line 11   |  |  |
| r your TIN in the appropriate<br>cup withholding. For including,<br>a sole proprietor, or diereger   | box. The TIN provided must match   | the name given on Line 11   |  |  |
| cup withholding, for morning and a solid proprietor, or disregar   | box. The TIN provided must matel   | is the name given on Line 1 i   |  | * **   |
| or application to develop  | AN ALIA IN LANCE MORNING MACHINEY FILETI   | - AND MANAGE FOR A PR   | o avoid<br>eident  | _  |
| n, sole proprietor, or claration   |  |   |  | or   |
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| s. If the account is in more t   | hart one name, see the chart on pa   | De a tot American en energ  |  | <u> </u>   |
| iber to enter.   |  |   | ·  | <del></del>  |
| Gertification  | 76 . Ab  | <del></del>   |  |  |
| der pensities of perjuty, I care   | ity that:<br>own is my correct taxpayer identific  | ation number (or I am waitin  | g for a number to  | De ISSUED to me, sur-  |
| The number shown on this is  | orm is my correct taxpayer identific<br>attiniciding because (a) I am exam<br>am subject to backup withholding   | pt from beckup withholding.   | OL (D)   DEME DOCE   | Midende, or (c) the IRS has  |
| County Service (IPS) that  | orm is try correct to because (a) I am essem<br>am subject to because withholding,<br>are subject to because withholding.  | WAY THE THE THE THE TANK THE TOTAL  | Off and address over 100   |  |
|  |  |   |  |  |
| Lam a U.S. citizen or other  | N'8" bellett (children Rangel)   | the first partial by the  | 52 free Aon the Cr   | mently subject to becicus  |
| AND AND PROPERTY SECTIONS  | Harm Calcing Ann and and and   | ands on your tax return. For  | pr countripripates p   | o an incluidual retirement   |
| L LIGHTON MANAGE PRINTER AND   | Interest with their Interest will  | dividende, you are not redu   | ited to sign the Ci  | MARCHIOL RICK AND LINES  |
| engement (IFIA), and general<br>gylde your correct TIN, See th   | instructions on page 4.  | )A  |  | 771/2  |
| GIN Stoneture of   | Trundh Janet   | ATTOM MODERNIA  |  | 12/00  |
| OFB U.S. person  | 1 Million Jones  | 1   | L& person. For   | federal tax purposes, you  |
| eneral instructio  | ne   |   |  | en or U.S. resident alien.   |
| action references are to the   | Internal Revenue Code unless   | e An Individual W   | NO 16 8 C.O. CRIM  | pany, or association create<br>under the laws of the Unite   |
| pervise trops:   |  | organized in the  | Initiad States or t  | under the laws of the Unite  |
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| person who is required to  | tile an information return with the<br>tappayer identification number ()<br>a paid to you, real estate   | IN) • An example to   | et (as defined in  | Regulations section  |
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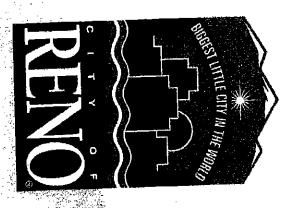
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

05/01/2013

BUSINESS CLASSIFICATION:

Booth Rental



220 Quail

NAME OF BUSINESS:

GOCHNOUR, SHANNON C

THIS LICENSE EXPIRES AS SPECIFIED

CONDUCTED IN CONFORMITY WITH

LICENSED BUSINESS TO BE

AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA

LICENSEE - NAME AND ADDRESS:

SHANNON C GOCHNOUR 220 QUAIL ST SPARKS, NV 89431



City of Reno

LICENSE #:

71094

IAS0085

JA0152

04/30/2014

EXPIRATION DATE:

# AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

| STA'            | E OF NEVADA)  ) SS.  |
|-----------------|--|
| Was             | OUNTY)   |
| aska<br>Shannon | OVOLANN GOONWHEINE duly sworn, deposes and states:   |
|                 | I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.  |
|                 | I am a sole proprietor who will not use the services of any employees in the   |
|                 | In accordance with the provisions of NRS 616B.659. I have not elected to be included within the conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.  |
|                 | I am otherwise in compliance with the terms, conditions and provisions of chapters of the terms, conditions and provisions of chapters of the terms, conditions and provisions of the terms of the terms.  |
| ( ).            | In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.   |
|                 | I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.  |
|                 | I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a the employer of my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages as a principal contractor to me or my employees, if any, for any compensation or other damages are a principal contractor to me or my employees. |
|                 | Further affiant easeth not  (I.S. Manner) Carolana Cochdo hereby swear under penalty of perjury that the  assertions of this affidavit are true.  Signed Avol Ann Cochnour  Printed Name Avol Ann Cochnour   |
|                 | SIGNED AND SWORN to before me this 27 day of   |
|                 | ROBERT R. BENTLEY ROBERT R. Siete of Nevada Appointment Recorded in Washoe County NOTARY PUBLIC  |



## Shannon Carol Ann Gochnour

| Non-Title 7 Entitles Business | Entity Information |                       | What is Non-Title 7 Entity? |
|-------------------------------|--------------------|-----------------------|-----------------------------|
| Status:                       |                    | File Date:            | 10/27/2009                  |
| Тура:                         | Sole Proprietor    |                       |                             |
| NV Business ID:               | NV20091504273      | Business License Exp: | 10/31/2014                  |

Registered Agent information

No Registered Agent required for Non-Title 7 Business Licenses.

### INTERNATIONAL ACADEMY OF STYLE Checks for Shannon Gochnour January through December 2013

| Num      | Date       | Account             | Amount              |
|----------|------------|---------------------|---------------------|
| Jan - Da | c 13       |                     | 202 52              |
| 8266     | 2/8/2013   | International Acade | 202,50              |
| 8281     | 2/16/2013  | International Acads | 103.50              |
| 8296     | 2/22/2013  | International Acade | 13 <del>9</del> ,50 |
| 8313     | 3/1/2013   | International Acade | 135,00              |
| 8326     | 3/8/2013   | International Acade | 123.12              |
| 8358     | 3/15/2013  | international Acade | 132.75              |
| 8377     | 3/29/2013  | International Acade | 301.50              |
| 8391     | 4/5/2013   | International Acade | 153.00              |
| 8413     | 4/12/2013  | International Acade | 69.75               |
| 8424     | 4/19/2013  | International Acade | 135.00              |
| 8467     | 5/3/2013   | international Acade | 126.00              |
| 8481     | 5/10/2013  | International Acade | 135.00              |
| 8505     | 5/17/2013  | international Acade | 135.00              |
| 8514     | 5/24/2013  | International Acade | 65.25               |
| 8551     | 6/7/2013   | International Acade | 263,50              |
| 8632     | 7/19/2013  | international Acade | 542.25              |
| 8646     | 7/26/2013  | International Acade | 119,25              |
| 8673     | 8/2/2013   | international Acade | 139,50              |
| 8726     | 8/16/2013  | International Acade | 267.75              |
| 8754     | 8/30/2013  | International Acade | 126.00              |
| 8766     | 9/6/2013   | International Acade | 123.75              |
| 8767     | 9/6/2013   | International Acade | 242.50              |
| 8781     | 9/13/2013  | International Acade | 121.50              |
| 8805     | 9/20/2013  | International Acade | 126.00              |
| 8862     | 10/11/2013 | international Acade | 272.25              |
| 8901     | 10/24/2013 | International Acade | 157.50              |
| 8954     | 11/15/2013 | International Acade | 261.00              |
| 8958     | 11/15/2013 | international Acade | 153.00              |
| 9026     | 12/13/2013 | International Acade | 193,50              |
| ***      | 12/21/2013 | Petty Cash          | 200.00              |
| Jan - D  | ec 13      |                     | 5,266,12            |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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| have full cont  | rol of my schedule;  | My schedule will b   | e as follows:  | Friday   | Saturday  |
| <b>1</b> S  | Tuesday  | Wednesday  | 11101.000  | 9-7:30pm   |   |
| *   |  | <u></u>  | 8-7:30pm   | 1-1-1-000-   |   |
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| International   | Academy of Style.  |  |  | i. I. dh   |   |
| (),   | aniero Had   | INGIN  | Date   | 1115/14-13   |   |
| Signed: U   | MANA MAR   | W/I OUI  | 1  | <u> </u>   |   |
| Indep   | endent Contractor  | 1-4-17   | -  |  |   |
| Cl-made   | 1/1/1  | 1/1/   | Date4  | 15/13  |   |
| Signed:interi   | national Academy o   | f Style  |  |  |   |

#### Request for Tempeyer ntification Number and Certification

Shou form to the requester. Do not and to the IRS.

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Use Form W-9 only if you are a U.S. person (noticing a resident eller), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 1. Certify that the TRN you are giving is correct (or you are waiting for a number to be issued).
  - 2. Certify that you are not aubject to beckup withholding, or
- 3. Cleim exemption from beology withholding if you are a U.S. exempt payes. If applicable, you are also certifying that as a U.S. person, your allocable allows of any partnership income from a U.S. trade or business is not autiplied to the withholding too or foreign partners' share of effectively consected income.

Mote. If a requester gives you a form other than Form W-9 to request your TRN, you must use the requester's form if it is substantially similar to this Form W-9.

Special rules for pertnerships. Pertnerships that conduct a trade or business in the United States are garcerily required pay a withdeating text on any foreign pertners' share of inco from such business. Further, in outsin cause where a Form has not been required, a pertnership is required to presume a pertner is a foreign person, and pay the withholding fax. Therefore, if you are a U.S. person that is a pertner in a pertnership occulariting a tende or business in the United St provide Form Wi-8 to the pertnership to establish your U.S. status and excite withholding on your share of pertnership income. Pertensities that conduct a Senter ore generally required to rains pertense share of income so a Form W-9 name that

The person who gives Form W-0 to the pertnership for purposes of establishing its U.S. etable and exciding withholding on he allemate charge of not income from the pertnership conducting a tracks or business in the United States is in the

The U.S. corner of a disregarded entity and not the entity,

Oat. No. 10831X

Form W-0 (Nov. 10-8007)

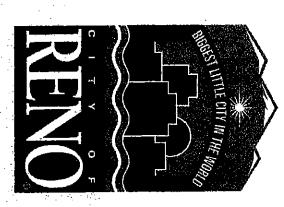
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

07/01/2

BUSINESS CLASSIFICATION:

Booth Rental



RENO, WASHOE CO., NEVADA

9841 Crystalline Dr

BUSINESS LOCATION:

NAME OF BUSINESS:

Danyeli Dawn Halvorson

ABOVE

THIS LICENSE EXPIRES AS SPECIFIED

CONDUCTED IN CONFORMITY WITH

LICENSED BUSINESS TO BE

AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA

LICENSEE - NAME AND ADDRESS:

Danyell Dawn Halvorson P O Box 14686 RENO, NV 89507



City of Reno

LICENSE #:

125904

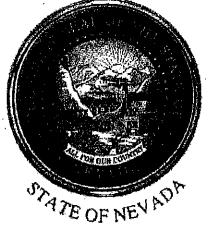
IAS009

JA0158

EXPIRATION DATE:

06/30/2014

SECRETARY OF STATE



### NEVADA STATE BUSINESS LICENSE Sole Proprietor DANYELL DAWN HALVORSON

## Nevada Business Identification #NV20131004249 Expiration Date: 01/31/2014

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

This license shall be considered valid until the expiration date listed above unless suspended or revoked in accordance with Title 7 of Nevada Revised Statutes.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 01/03/2013

ROSS MILLER Secretary of State

This document is not transferable and is not issued in lieu of any locally-required business license, permit or registration.

Please Post in a Conspicuous Location

You may verify this Nevada State Business License online at www.nvsos.gov under the Nevada Business Search.

\$0092

## AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

STATE OF NEVADA)
) SS
Valorehole COUNTY)

DANIEL HALLOVSAM being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- 5. In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- 6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
- 7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.

| ġ  | Further | affiant       | sayeth | not |
|----|---------|---------------|--------|-----|
| ο. | гшшы    | Market Street |        |     |

MNIPLE A VOYSON do hereby swear under pensity of perjury that the assertions of this affidavit are true.

Signed | MMULL | HOUNSON |

Printed Name Dangell Havorson

SIGNED AND SWORN to before me this 20 day of November 2012

By Danyell D. Halverson

DEBORAH L. WILLIAMS

NOTARY PUBLIC

STATE OF NEVADA

My Commission Expires: 03-31-2016

Certificate No: 08-6266-2

OTARY PUBLIC

### INTERNATIONAL ACADEMY OF STYLE Checks for Danyell Halvasen January through December 2013

| Num      | Date       | Account             | Amount   |
|----------|------------|---------------------|----------|
| Jen - De | c 13       |                     | 204 50   |
| 8398     | 4/5/2013   | International Acade | 391.50   |
| 8425     | 4/19/2013  | International Acade | 497.25   |
| 8466     | 6/3/2013   | international Acade | 513.00   |
| 8504     | 5/17/2013  | International Acade | 526.50   |
| 8532     | 5/31/2013  | International Acade | 427.50   |
| 8563     | 6/14/2013  | International Acade | 668.00   |
| 8599     | 6/28/2013  | International Acade | 526.50   |
| 8621     | 7/12/2013  | International Acade | 252,00   |
| 8633     | 7/19/2013  | International Acade | 252.00   |
| 8642     | 7/26/2013  | International Acade | 232.00   |
| 8669     | 8/2/2013   | International Acade | 232,00   |
| 8695     | 8/9/2013   | International Acade | 162.00   |
| 8723     | 8/16/2013  | International Acade | 297.50   |
| 8737     | 8/23/2013  | International Acade | 270.00   |
| 8752     | 8/30/2013  | International Acade | 180.00   |
| 8787     | 9/13/2013  | International Acade | 635.00   |
| 8825     | 9/27/2013  | International Acade | 585.00   |
| 8859     | 10/11/2013 | International Acade | 490.00   |
| 8897     | 10/24/2013 | International Acade | 520.00   |
| 8940     | 11/8/2013  | International Acade | 405,00   |
| 8986     | 11/22/2013 | international Acade | 495.00   |
| 9008     | 12/9/2013  | international Acade | 222.50   |
| 9046     | 12/20/2013 | International Acade | 467.50   |
|          | 12/21/2013 | Petty Cash          | 200.00   |
| Jan - De | ac 13      |                     | 9,337.75 |

# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

|                 |  |                        | · ———                     |  |                     |
|-----------------|--|------------------------|---------------------------|--|---------------------|
| By              | han Da   | TWA A                  | •                         |  | ·                   |
| an Independ     | ent ligenced laster                              | N/VO                   | , am under contact i      | with International A                     | cademy of Style as  |
| Federal Gove    | ent Licensed Institue<br>ernment as an indep     | wir i am nu combas     | nce with all that is re   | equired by Law for ti                    | he City, State, and |
|                 |  |                        |                           |  |                     |
| to contract n   | in no way acts as a                              | finternational Asset   | a me solely to interi     | national Academy of                      | f Style. I am able  |
|                 | ny services outside o<br>Academy of Style is     |                        |                           | the duration of this                     | contract as         |
| I need no add   | ditional training from                           | International Acad     | or income.                |  |                     |
| for, to include | e but not limited to:                            | , mirel Harlollai MCañ | emy of Style to perf      | orm the services I ha                    | eve contracted      |
| 1. I am cont    | racted to educate st                             | udents in all fields o | of Cosmotology            |  |                     |
| Z. I dan cont   | racted to record and                             | track student grad     | or and attandance         |  |                     |
| ı usasınıl cot  | itroi of educating the                           | e Students and reco    | والمسالم والمسالم         | ama Alausi ali a                         | _                   |
|                 |  |                        |                           |  |                     |
|                 |  |                        |                           |  |                     |
|                 |  |                        |                           |  | lemy of Style.      |
| will not be re  | imbursed by interna                              | itional Academy of     | Style for any supplie     | mpensate an assista                      | nt.                 |
|                 |  |                        |                           | s mar i purçnașe.                        |                     |
| have full con   | trol of my schedule;                             | My schedule will be    | as follows:               |  |                     |
|                 | Tuesday  | Wednesday              | Thursday                  | Friday                                   | Saturday            |
| S               | 9-4  | 9-4                    | 9-4                       | 9-0                                      | Q_/                 |
| Charges ar      | e as follows:                                    | <u> </u>               | <u> </u>                  |  |                     |
| will invoice in | ternational Academ                               | y of Style. Payment    | Will be expected at a     | eraint of the investor                   | _                   |
| bill by the hou | r. My hourly fee at                              | the time of the signi  | ng of this contract is    | \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | ).                  |
|                 | =  |                        |                           |  | 1                   |
| in fully awar   | e that international .<br>v. State or Federal ta | Academy of Style is    | not to be held respo      | nsible for including                     | hut not limited     |
|                 |  |                        |                           |  |                     |
|                 |  |                        |                           | illy aware that I am                     | remployment         |
|                 |  |                        |                           |  |                     |
| ili luny aware  | i that international A                           | cademy of Style will   | ت ــــــ الماريسية فعما أ | ts. or pay into any n                    | rogram on mu        |
| nair to includ  | e but not ilmited to:                            | Medical, Unemploy      | ment, Workmen's C         | Ompensation, 401 k                       | Retirement          |
| nsion.          | of a black and a con-                            |                        |                           | The substantial of the first             | y vernement         |
| m tully aware   | that if I do not fulfile contract.               | this contract Interr   | national Academy ha       | s the right to charge                    | me for the          |
|                 |  |                        |                           |  |                     |
| ensure comp     | liance with the requ                             | irements imposed b     | y the IRS I have been     | i given an Employee                      | A V/C               |
| - himmone de    | Legacor Baracillia.                              | have read it and agr   | ee that I am an Inde      | Dendent Contractor                       | for                 |
| ernational Ac   | ademy of Style.                                  | •                      |                           | [  | 101                 |
| ر م             |  | •                      |                           | . 10                                     |                     |
| ned:            | 10000 A-BI                                       | NIA                    | Date 🕢 -                  | 11-12                                    |                     |
| independ        | ent Contractor                                   | //_                    | · <del></del>             |  |                     |
|                 | 1/2/3  |                        |                           | / ,                                      |                     |

International Academy of Style

#### Form: W=9 (Rev. October 2007) Department of the Treasury

### Request for Texpayor Identification Number and Certification

Give form to the requester. Do no send to the FRS.

| Peperturan   | k of the Tressury<br>Market Benice  | HOPMINCATION NUM   | ber and Certification  | taquastr. Do not   |
|--|---|--|--|--|
| 4  |   | n your income tex returns 10002  |  |  |
| 8 2  | Bartie  |  | Instruction 8  | Survices   |
| ruction [  |   | box: M individual/Bale proprietor D Corporal<br>y company. Enter the tax classification (D-disregarded<br>clions) >  | ion Pertranstip  entity, C-corporation, P-pertranship) >   | D Bounds   |
| 2  | Address frumber,  17 Le Le O  Sky, state, and 28  |  | Requester's r  | name and address (options)   |
|  |   | er(n) here (optional)  |  |  |
| Part I   | Техреус   | r Identification Number (TIN)  |  |  |
| eckup v<br>Jen, aqi<br>our emp<br>lote. If 1                       | vithholding. For<br>le proprietor, or<br>oloyer identificat   | propriete box. The TIN provided must match the individuals, this is your excisi security number disregarded entity, see the Part I instructions of ion number (EIN). If you do not have a number, a more than one name, see the chart on page 4  | (SSN). However, for a resident<br>in page 3. For other entities, it is<br>see How to get a 77N on page 3.  | or applying the state of the st |
| 2.45 }   | Certifica   | rtion  |  | 10100000000000   |
| Proved<br>notified<br>am a<br>stification<br>thiroidir<br>or mortg | nue Service (PE<br>id me that I am<br>a U.S. citizen or<br>tion instruction<br>ng because you<br>page interest pai<br>ent (PA), and g | actup withholding because: (a) I am essempt for<br>i) that I am subject to backup withholding as a<br>no longer aubject to backup withholding, and<br>other U.S. person (defined below).<br>a. You must cross out less 2 above if you have<br>have failed to report all interest and dividends (<br>id, acquisition or abandownest of secured propersonly, payments other than interest and divide<br>See the instructions on page 4.  | result of a failure to report all interest<br>been notified by the IRIS that you are<br>on your tex return. For real estate tran<br>erty, canonilation of debt. contribution           | or dividende, or (d) the IRS has<br>currently subject to backup<br>sections, item 2 does not apply.  |
| eva<br>Gu  | Signature of<br>U.S. person   | Barbar Jones   | Dete ► 1   | 0-11-10  |
|  | ral Instruc   |  | Definition of a U.S. person. Fo  | or federal tax purposes, you are   |
| herwise  | eterences are to<br>noted.<br><b>90 of For</b> ti   | o the Internal Revenue Code unless   | <ul> <li>An individual who is a U.S. citi</li> <li>A parinership, corporation, corporation in the United States or</li> </ul>  | izen or U.S. resident alien,<br>moenv. or sesociation created or   |
| S must<br>report,<br>nesotic                                       | obtain your or<br>for example, it<br>ons, mortaine  | d to file an information return with the<br>wrect texpeyer identification number (TIN)<br>necessary of the result of the control o | States,  An estate (other than a foreign  A domestic trust (as defined in 301.7701-7).   |  |
| mributi<br>Use Fo<br>sident e<br>puestin                           | one you made<br>im W-8 only if<br>silen), to provid<br>g it (the reques   | to an IRA. you are a U.S. person (including a e your correct TIN to the person tar) and, when applicable, to:  | Special rules for partnerships, I trade or business in the United Spay a withholding text on any fore from such business. Further, in a has not been received, a pertner               | Italies are generally required to<br>sign partners' share of income<br>entain cases where a Form W-9<br>ship is required to presume that   |
| iting fo<br>2. Certi<br>3. Clain                                   | or a number to<br>ify that you are<br>n exemption fo  | not subject to beckup withholding, or<br>orn beckup withholding if you are a U.S.  | a partner is a foreign person, and<br>Therefore, if you are a U.S. perso<br>pertnership conducting a trade of<br>provide Form W-8 to the pertners<br>status and avoid withholding on y | m that is a partner in a<br>r business in the United States,<br>whip to establish your U.S.  |
| S, pera<br>U.S. tra<br>reign pe                                    | ntuele, aptice o<br>de ou prepuese<br>ou' Aorit aglocia<br>ou' Aorit aglocia  | ble, you are also certifying that as a<br>ble share of any partnership income from<br>is not subject to the withholding tax on<br>if effectively connected income.   | The person who gives Form W purposes of establishing its U.S. on its allocable share of set income constitutions.  | status and avoiding withholding me from the partnership  |
| suest y  | i requesser give<br>our TIN, you m<br>sky similar to th   | is you a form other than Form W-9 to<br>ust use the requester's form if it is<br>as Form W-9.  | conducting a trade or business in following cases:  • The U.S. owner of a disregards   |  |

Form W-8 (Rev. 10-2007)

THIS LICENSE MUST BE PLACE IN A CONSPICUOUS PLACE

11/01/2012 EFFECTIVE DATE:

BUSINESS CLASSIFICATION:

General Business



BUSINESS LOCATION:

17660 E Aspen Cir

NAME OF BUSINESS:

Barbara Iones 17660 E Aspen Cir

LICENSEE - NAME AND ADDRESS:

**RENO, NV 89508** 

Barbie's Creative Nail Instruction & Services

THIS LICENSE EXPIRES AS SPECIFIED

CHTY CLERK

OF THE ORDINANCES OF THE STATE OF NEVADA

CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS LICENSED BUSINESS TO BE

City of Reno

124073 LICENSE #:

10/31/2013 EXPIRATION DATE:

RENO, WASHOE CO., NEVADA

IAS009

JA0164

CENSE TYPE

LICENSE - NOT TRANSFERRABLE POST IN A CONSPICUOUS PLACE



COUNTY OF WASHOE NEVÁDA



YEAR LICENSE VALID TO-11/30/2013

LICENSE FEE PAID

\$75.00

This license cannot be transferred or assigned. It is valid only for the licensee and location shown below.

THIS CERTIFIES THAT IN THE NAME OF LOCATED AT

BARBIE'S CREATIVE NAIL INSTRUCTION & SERVICES BARBARA JONES 17660 E ASPEN CIR

BARBIE'S CREATIVE NAIL INSTRUCTION & SERVICES BARBARA JONES 17660 E ASPEN CIR **RENO NV 89508** 

This license certifies that the name above has paid the required fees to the license collector of Washoe County and is hereby authorized to conduct business and is subject to the provisions of law.

## STATE OF NEVADA CONSUMER USE TAX PERMIT DEPARTMENT OF TAXATION

Taxpayer ID: Correspondence ID: 1015001009-001 1200007425907

Date:

11/26/2012

BARBARA JONES BARBIES CREATIVE NAIL INSTRUCTION & SERVICES 17660 E ASPEN CIR RENO NV 89508-6446 THIS PERMIT:
IS NOT TRANSFERABLE TO ANY OTHER PERSON.
IS VOID IF ALTERED.
IS NOT ISSUED IN LIEU OF ANY LOCALLY
REQUIRED BUSINESS LICENSE, PERMIT OR
REGISTRATION.

is registered as a Consumer and not authorized to make purchases for resale.

Permit Location: BARBIES CREATIVE NAIL INSTRUCTION & SER 17660 E ASPEN CIR RENO NV 89508-6446

### INTERNATIONAL ACADEMY OF STYLE Checks for Barbara Jones January through December 2013

| Num Date |           | Account             | Amount   |
|----------|-----------|---------------------|----------|
| Jan - De | ıc 13     |                     |          |
| 8259     | 2/1/2013  | international Acade | 125.00   |
| 8268     | 2/8/2013  | International Acade | 472.50   |
| 8285     | 2/15/2013 | International Acade | 252.00   |
| 8296     | 2/22/2013 | International Acada | 391,50   |
| 8317     | 3/1/2013  | International Acade | 243,00   |
| 8326     |           |                     | 459,00   |
|          | 3/15/2013 | International Acade | 337.50   |
| 8356     | 3/22/2013 | International Acade | 364.50   |
| 8365     |           | International Acade | 270.00   |
| 8375     | 3/29/2013 | International Acade | 369.00   |
| 8396     | 4/5/2013  |                     | 342.00   |
| 8419     | 4/12/2013 | International Acade | 180.00   |
| 8421     | 4/17/2013 | International Acade | 346.50   |
| 8430     | 4/19/2013 | International Acade |          |
| 8447     | 4/26/2013 | International Acade | 382,50   |
| 8468     | 5/3/2013  | International Acade | 279.00   |
| 8484     | 5/10/2013 | international Acade | 292,50   |
| 8501     | 5/17/2013 | International Acade | 162.00   |
| 8515     | 5/24/2013 | International Acade | 180.00   |
| 8646     | 6/7/2013  | International Acade | 216.00   |
| Jan - De | ac 13     | •                   | 5,684.50 |



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

|             |   | An - 4 & A  |                         |                              |   |
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| an Indepe   | endent Licensed Instr                   | uctor. I am in compliar                           | ICS MILLI OII CLISC IS  | i reduited with many.        |   |
| Federal G   | iovernment as an inde                   | ependent Contractor.                              | d me solely to int      | ernational Acaden            | ry of Style. I am able                            |
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|             |   |   |                         |                              |   |
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| nave tu     | of International Acad                   | the students and reco<br>lemy of Style. I am awa  | are that all instruc    | tion and records s           | hall be in a format                               |
|             |   |   |                         |                              |   |
|             |   |   |                         |                              |   |
| I will not  | be reimbursed by int                    | ernational Academy o                              | f Style for any sup     | plies that I purcha          | 361   |
| •           | *                                       | 4   |                         | •                            | ·   |
|             | Il control of my sched                  | ule; My schedule will I<br>Wednesday              | Thursday                | Friday                       | Saturday  |
| <u>'S</u>   | Tuesday                                 | 9 Am - 9 Pm                                       |                         |                              | 9 Am -5130 pm                                     |
|             |   |   |                         |                              | •   |
|             | ges are as follows:                     | idemy of Style. Payme                             | nt will be expecte      | d at receipt of the          | invoice.  |
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| to: City.   | County, State or Fed                    | eral taxes, Social Secur                          | ity, Medicare, Wo       | orkmen's Compens             | ation, Unemployment<br>at I am responsible for    |
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| behalf to   | o include but not limit                 | ional Academy of Style<br>led to: Medical, Unem   | ployment, works         | lett a Cottibenianes         |   |
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| Signed:     | _                                       | le.   | >                       | 10 12                        | ontractor for                                     |
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| DIR. Leav   | Independent Contrac                     | le.   | >                       | 10 12                        | ontractor for                                     |
|             | Independent Contrac                     | le.   | >                       | e <u>//-/9-/3</u>            | ontractor for                                     |
| Signed:     | Independent Contrac                     | tor   | Dat                     | e <u>//-/9-/3</u>            | ontractor for                                     |

### AFFIDAVIT OF REJECTION OF COVERAGE UNDER NRS 616B and NRS 617.210

STATE OF NEVADA)

| 61 | M. N. Chardbeing duly sworn, deposes and states:  |
|----|---|
| l. | I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.   |
| 2. | I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.  |
| 3  | In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.  |
| 4. | I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS  |
| 5. | In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.  |
| 6. | I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.   |
| 7. | I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incarred in the performance of the Contract. |
| 8. | Further affiant sayeth not  I. C. A. Sdo hereby swear under penalty of perjury that the assertions of this affidavit are true.  |
| •  | Signed  Printed Name 6 Ady W. Bickard S  SIGNED AND SWORN to before me this 21 day of Navana 20 13  |
|    | M. PAPPAS  Notary Public - State of Nevada Appointment Recorded in Wastine County No: 12-7088-2 - Expires March 6, 2016   |

#### Form W-9 (Rev. October 2007)

#### Request for Texpayor Identification Number and Cortification

Give form to this requester. Do no need to the SPS.

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ROSS MILLER
Secretary of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings STATE OF NEVADA



Commercial Recording Division

202 N. Carson Street Carson City, NV 89701-4069 Telephone (775) 684-5708 Fax (775) 684-7138

### NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

#### **Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

Nevada Business Identification: NV20131686969

Name: glady rickards

Expiration Date: 11/30/2014

Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 23rd day of November, 2013.

Please Post in a Conspicuous Location

2:24 PM. 01/08/14

# INTERNATIONAL ACADEMY OF STYLE Checks for Glady Rickards January through December 2013

| Num Date                                  |   | Account  | Amount  |  |  |
|---|---|--|---|--|--|
| Jan - Dec<br>8997<br>9004<br>9025<br>9049 | 13<br>11/27/2013<br>12/9/2013<br>12/13/2013<br>12/20/2013<br>12/21/2013 | International Acade<br>International Acade<br>International Acade<br>International Acade<br>Petty Cash | 269.60<br>88.00<br>181.50<br>275.00<br>100.00 |  |  |
| Jan Bar                                   |   | ( toil the   | 9:  |  |  |



## **EXHIBIT B**

# **EXHIBIT B**

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JA0173

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| 88-0389861                             |  | <u> </u>    | ኇ         |   | \$         |                                      |                       | File with Form 1096                             |
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| 8-0389861                            |  |   | <u>.</u>   | File with Form 1096.                              |
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| PAYER'S name, street address, c   | ity, state, ZIP code, and telephone no. |  | 1 Rents  | 70       | MB No. 1545-0115                                     |          |                         |
| International P   | Tendery of Style                        |  |  |          |  |          |                         |
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| 775-80  | 15-9003                                 | ß  |  | \$       |  |          |                         |
| PAYER'S federal identification  | RECIPIENT'S identification              | 5  | Fishing boat proceeds                                  | +-       | Medical and health care pays                         | aléam    | For<br>Internal Revenue |
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| PECIPIENT'S name  | .4                                      | <u>\$</u>  |  | \$       |  |          | File with Form 1096,    |
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| Circuit Roomesa (Microding Spt. 1(0.)   |   | 1 8  | Payer made direct sales of \$5,000 or more of consumer | 10       | Crop insurance proces                                | ads      | Notice, see the         |
| •   |   |  | products to a buyer                                    |          |  |          | 2011 General            |
| City, state, and ZiP code   |   | <del>                                     </del> | (recipient) for resale                                 | \$       |  |          | instructions for        |
|   | •                                       | 11   |  | 12       |  |          | Certain                 |
| Account number (see instructions)   |   |  |  |          |  |          | Information             |
| transar (and transar)   |   | 13   | Excess golden parachute<br>payments                    | 14       | Gross proceeds paid lan attorney                     | ٥        | Returns.                |
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| 5a Section 409A deferrals   | 15b Section 409A income                 | \$   |  | <u>(</u> | · · · · · · · · · · · · · · · · · · ·                |          |                         |
| , , abiblidia   | Line cecinal wask kidalife              | 18   | State tax withheld                                     | 17       | State/Payer's state no.                              | 1        | 18 State income         |
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| orm 1099-MISC   | LMA 41.                                 | -0852  | 2411 5110  | De       | partment of the Treasur                              | y - In   | lemal Revenue Service   |

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| PAYER'S name, street addres        | s, city, state, ZIP code, and telephone no | ٥.          | 1 . Rents  | C         | OMB No. 1545-0115                               | ]                                   |   |
| INFERNATIONAL Plum Dens NV 8       | Academy of Style                           | 2           | 2 Royaliles  |           | 2011  |                                     | Miscellaneous<br>Income                           |
| E. YALL                            |  | 9           | <u> </u>   | F         | orm 1099-MISC                                   |                                     | •   |
| 776                                | 823-5003                                   |             | 3 Other income   | 7         | Federal Income tax i                            | vithheld                            | Copy A  |
| PAYER'S (ederal (dentification     | RECIPIENT'S Identification                 |             | <u> </u>   | \$        |   |                                     | For   |
| number                             | unmper les torrestion                      |             | 5 Fishing boat proceeds  | 6         | Medical and health care                         | payments                            | Internal Revenue<br>Service Center                |
| 88-0389861                         |  | <u>'</u> \$ | <u> </u>   | \$        | -   |                                     | File with Form 1096,                              |
| ,                                  | Dike                                       | \$          | 7 Nonemployee compensation   | \$        | Substitute payments in<br>dividends or interest | illeu af                            | For Privacy Act<br>and Paperwork<br>Reduction Act |
| Street address (including apt. no  | <b></b>                                    |             | Payer made direct sales of S5,000 or more of consumer products to a buyer (recipient) for resale | 10        | Crop Insurance pro                              | ceeds                               | Notice, see the 2011 General Instructions for     |
| City, state, and ZIP code          |  | 11          |  | 12        |   |                                     | Certain<br>Information                            |
| Account number (see instruction    | a) 2nd TIN no                              | t. 13       | Excess golden paraghute<br>payments  | 14        | Gross proceeds pale<br>an attorney              | d to                                | Returns.  |
| 5a Section 409A deferrals          | 15b Section 409A Income                    | 16          | State tax withheld   | <u>\$</u> | <u> </u>  |                                     | <u> </u>  |
|                                    |  | \$          | WA HIGH GIO  | 17        | State/Payer's state r                           | 10,                                 | 18 State income                                   |
|                                    | \$   | \$          | *********  |           |   | \$                                  | ***************                                   |
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| PAYER'S name, street address,       | city, state, ZIP code, and telephone | no,     | 1 Rents   | C        | MB No. 1545-0115                                |          |   |
| Interwation to                      | andery of Style                      |         |   |          |   |          |   |
| Internation Ac                      | Lat                                  | 19      | 2 Royalties   | $\dashv$ | 2011  |          | Miscellaneous<br>Income                           |
| KEN NO 895                          | 79                                   | \$      |   | F        | om 1099-MISC                                    |          |   |
|                                     | 44- a                                |         | 3 Other income  | 14       | Federal Income tax v                            | rithheid | Copy A  |
| PAYER'S federal identification      | 23 9063                              | \$      |   | \$       |   |          | For   |
| number                              | RECIPIENT'S Identification number    |         | Fishing boat proceeds   | 6        | Medical and health care                         | paymenis | Internal Revenue<br>Service Center                |
| 88-038986 /<br>RECIPIENT'S name     |                                      | \$      | <u>.</u>  | ŝ        |   |          | File with Form 1096.                              |
| Meledia                             | Wolf                                 | \$      | 3/3500  | n 8      | Substitute payments in<br>dividends or interest | lieu of  | For Privacy Act<br>and Paperwork<br>Reduction Act |
| Street address (including apt. no.) |                                      | 9       | Payer made direct sales of S5.000 or more of consume products to a buyer (recipient) for resale | 10       | Crop insurance prod                             | eeds     | Notice, see the 2011 General Instructions for     |
| City, state, and ZIP code           |                                      | 11      |   | 12       |   | 2000     | Certain   |
| Account                             |                                      | 14 A    |   |          |   |          | information                                       |
| Account number (see instructions)   | 2nd TIN n                            | ot. 13  | payments<br>gxcess golden parachute   |          | Gross proceeds paid<br>an attorney              | to       | Returns.  |
| ection 409A deferrals               | 155 Section 409A income              | 18      | State tax withheld  | 17       | State/Payer's state n                           |          | (D. District                                      |
|                                     | \$                                   | \$      |   |          |   | §        | 18 State Income                                   |
| orm 1099-MISC                       | LMA                                  | 41-0852 | 411 5110  | Den      | artmost of the Town                             |          |   |
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| PAYER'S name street address attached to the                             | NEC IED   |  |   |
|---|---|--|---|
| PAYER'S name, street address, city, state. ZIP code, and telaphone no   | ). 1 Rents  | OMB No. 1545-0115                                    |   |
| International Reacting of Style   | \$ 2 Royalties  | 2011   | Miscellaneous<br>Income                             |
| REND NV 85509   | \$  | Form 1099-MISC                                       | II ICOM   |
| 775-823-9005  | 3 Other income  | 4 Federal income tax withheld                        | Copy A  |
| PAYER'S tederal Identification number RECIPIENT'S identification number | 5 Fishing boat proceeds   | 6 Medical and nealth care payment                    | Internal Revenue<br>Service Center                  |
| 88-038986/<br>RECIPIENT'S name  | \$ .  | \$   | File with Form 1096.                                |
| Molissa Wolf  | 7 Nonemployee compensation 5 /2 736 44  | Substitute payments in fieu of dividends or interest | For Privacy Act<br>and Paperwork<br>Reduction Act   |
| <u></u>   | Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > 1 | 10 Crop Insurance proceeds                           | Notice, see the<br>2011 General<br>Instructions for |
| ity, state, and ZIP code  | West State of the Art State of the  | 12   | Certain Information                                 |
| ccount number (see instructions). 2nd TiN not.                          | 13 Excess golden parachule payments   | 14 Gross proceeds paid to an attorney                | Returns.  |
| a Section 409A deferrals 15b Section 409A income                        | 16 State tax withheld 1   | 7 State/Payer's state no.                            | 18 State income                                     |
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| PATER S harne, street address, city, state, ZIP code, and telephone no. |               | 1 Renta   | _        | OMB No. 1545-0115                                    |            |  |
| International Bearing of Style  |               | \$ 2 Royalties  |          | 2011   |            | Miscellaneou<br>Incom                            |
| TZSAD NV 85505  | 3             | )   |          | Form 1099-MISC                                       |            | •  |
| 775-823-92US  | a             | 3 Other Income  |          | 4 Federal Income tax wi                              | thheid     | Сору   |
| PAYER'S federal identification RECIPIENT'S identification number        | 1             | 5 Fishing boat proceeds   | \$       | 6 Medical and health care p                          | aymeniş    | Fa   |
| 88-0389861<br>RECIPIENT'S name  | \$            |   | \$       |  | :          | File with Form 1096                              |
| Patricia Davison  |               | Nonemployee compensation  |          | 8 Substitute payments in to<br>dividends or interest | lo ve      | For Privacy Ac                                   |
| Street address (including apt. no.)                                     | \$            | Payer made direct sales of S5,000 or more of consumer products to a buyer | 10       | Crop insurance proce                                 | eds        | Reduction Act<br>Notice, see the<br>2011 General |
| City, state, and ZIP code   | 11            | (recipient) for resele  | \$<br>12 | **************************************               |            | Instructions for<br>Certain                      |
| Account number (see instructions) 2nd TIN not.                          | 13            | Excess golden parachute payments  | 14       | Gross proceeds paid an attorney                      | to         | Information<br>Returns.                          |
| a Section 409A deferrals 15b Section 409A income                        | \$<br>18<br>t | State tax withheld  | 17       | State/Payer's state no.                              | 1          | 8 State income                                   |
| 1 1099-MISC LMA 41-0  | 852           | 411 5110  | Dea      | partment of the Treasur                              | \$,<br> \$ |  |

| PAYER'S name, street address, city, state, ZIP code, and telephone po.  |          | 1 Rents   | <b>-</b> 7 | OMB No. 1545-0115                                      |  |
|---|----------|---|------------|--|--|
| Entrivation Beautry of Style  | \$       |   |            |  | Mionelles                                |
| 111 Wist Pleas LN   |          | 2 Royalties   |            | 2011   | Miscellaneous<br>income                  |
| Tesno NV 84505  | \$       |   | F          | orm 1099-MISC  |  |
| 775-823 9103  | \$       | 3 Other income  |            | 4 Faderal Income tax withhe                            | Copy A                                   |
| PAYER'S federal identification number RECIPIENT'S identification number | 1        | Fishing boat proceeds   | 3          | 5 Medical and health care payme                        |  |
| 88-038986/<br>RECIPIENT'S name  | \$       | <del></del>   | \$         |  | File with Form 1096.                     |
| Churissa Brooks   | \$       | Nonemployee compensation  | .[         | Substitute payments in lieu o<br>dividends or interest | For Privacy Act                          |
| Street address (including apt. no.)                                     | 9        | Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale | 10         | Crop Insurance proceed                                 |  |
| City, state, and ZIP code   | 11       |   | 12         |  | Certain Information                      |
| Account number (see Instructions)                                       | 13       | Excess golden parachute payments  | 14         | Gross proceeds paid to an attorney                     | Returns.                                 |
| a Section 409A deferrals 155 Section 409A income                        | 18       | State tax withheld  | \$<br>17   | State/Payer's state no.                                | 18 State Income                          |
| s   | \$<br>\$ |   |            | errore about a state ill.                              | G State Income                           |
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| PAYER'S name, street address,         | city, state, ZIP code, and telaphor | ne no.     | 1 Rents   | OMB No. 1545-011                            | 5            |   |
| International,                        | int li                              | - <u> </u> | 2 Royallies   | 2011  |              | Miscellaneoน<br>Incom                           |
| RENO WY 845                           | 25                                  | \$         | <del></del>   | Form 1099-MISC                              |              |   |
| 775- 5                                | 823 9003                            | 6          | 3 Other income  | 4 Federal income tax                        | withheld     | Сору  |
| PAYER'S federal identification number | RECIPIENT'S Identification          |            | Fishing boat proceeds   | 6 Medical and health car                    | e payments   | Fα<br>Internal Revenu<br>Service Cente          |
| RECIPIENT'S name                      |                                     | <u>\$</u>  |   | \$  |              | File with Form 1096                             |
| Marissa 9                             | Noshburn                            | 7<br>\$    | Nonemployee compensation 2500   | 8 Substitute payments dividends or interest | الرافق معامد | For Privacy Ac<br>and Paperwork<br>Reduction Ac |
| Street address (including apt. no.)   | <u> </u>                            |            | Payer made direct sales of S6.000 or more of consume products to a buyer (recipient) for resale | 10 Crop insurance pro                       |              | Notice, see the 2011 General                    |
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| P "ection 409A deférrals              | 15b Section 409A Income             | \$ 16      | Charles   | \$  |              | _•  |
| •                                     | &                                   | \$         | State tax withheld  | 17 State/Payer's state                      | ло, 16<br>\$ | State income                                    |
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| PAYER'S name, street address, city, state, ZIP code, and telephone po.  In terms from Street Beauting of Style | 1 Rents   | OMB No. 1545-0115                                      |  |
| International Deactory of Style 111 Wish Plumb LN Prov NV 89509  | \$ 2 Royalties  | 2011   | Miscellaneous<br>Income  |
| REOU NO 89505  |   | Form 1099-MISC   |  |
| 775-823-9043   | 3 Other income  | 4 Federal income tax withheld                          | Copy A   |
| PAYER'S federal identification number RECIPIENT'S identification number  | 5 Fishing boat proceeds   | 6 Medical and health care payments                     | For internal Revenue Service Center                                  |
| RECIPIENT'S name   | 7 Nonemployee compensation  | \$   | File with Form 1096.   |
| ANJIENA PETERSON   | \$ 12201  | 8 Substitute payments in fieu of dividends or interest | For Privacy Act<br>and Paperwork                                     |
| Street address (including apt. no.)  | 9 Payer made diract sales of 55.000 or more of consumer products to a buyer (recipiont) for resale  | 10 Crop insurance proceeds                             | Reduction Act<br>Notice, see the<br>2011 General<br>Instructions for |
| City, state, and ZIP code  | CONTRACTOR OF THE PROPERTY OF | 12   | Certain Information  |
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| PAYER'S name, street address,         |                          | phone no.    | Ť      | 1 Rents   | 7        | OMB No. 1545-0115                              | ] .      |  |
| Internation 1                         | be vieting of Shy        | 18           | \$     |   |          | മര• •  |          | Miscellaneou                               |
| IN WEST Plu                           |                          |              |        | 2 Royalties   |          | 2011   |          | Incom                                      |
| KEND NY 899                           | w9                       |              | \$     | 200   |          | Form 1099-MISC                                 |          |  |
| 775-                                  | 823-9103                 |              | \$     | 3 Other income  |          | 4 Federal income tax s                         | vithheld | Сору                                       |
| PAYER'S federal identification number | RECIPIENT'S identificati | lon          | 5      | Fishing boat proceeds   | 19       | B Medical and health care                      | payments | Internal Revenu<br>Service Cente           |
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| Street address (including apt. no.)   |                          |              | 9      | Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale | 10       | Crop insurance pro                             | ceeds    | Notice, see the 2011 General               |
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| I Shoek Buchime  | oity, state, ZIP code, and telephone | no.      | 1 Rents   | C        | OMB No. 1545-0115                               |          |   |
| III W. Holis   | h. I                                 | \$       | 2 Royalties                                     |          | 2011  |          | Miscellaneou                                      |
| PENO NV 895  | 709                                  |          |   |          |   |          | Incom   |
| Part   | •                                    | \$       |   | F        | orm 1099-MISC                                   |          |   |
| 775-823-   | 9003                                 | -        | Other Income                                    | 4        | Federal income tax s                            | withhold | Copy A  |
| PAYER'S federal identification   | RECIPIENT'S Identification           | <u> </u> |   | \$       |   |          | For   |
| humber   | number                               |          | Fishing boat proceeds                           | 6        | Medical and health care                         | payments | Internal Revenue<br>Service Center                |
| 88-0389861<br>RECIPIENT'S name   |                                      | \$       | <del></del>                                     | \$       |   |          | File with Form 1096                               |
| KARY SP  | · ·                                  | \$       | Nonemployee compensation                        | 8        | Substitute payments in<br>dividends or Interest | lieu of  | For Privacy Act<br>and Paperwork<br>Reduction Act |
| Street address (Including apt. no.)  |                                      | 9        | \$5,000 or more of consumer products to a buyer | 10       | Crop insurance pro                              | ceeds    | Notice, see the 2011 General                      |
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| 15a Section 409A deferrals   | 18b Section 409A Income              | 16       | State tax withheld                              | 17       | State/Payer's state r                           |          | IR Clute la                                       |
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| 775-823-500                           | <del></del>                                     | \$       | Other income  | \$         | Federal income tax withheld                          | Copy A   |
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| 88-1389861<br>RECIPIENT'S name        | <u> </u>  | \$ -     | News  | \$         |  | File with Form 1096,                             |
| Amy Jerulli                           | <b>,</b>  |          | Nonemployee compensation  | 4          | Substitute payments in iteu of dividends of interest | For Privacy Act and Paperwork                    |
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| 775-823-9003  | 3 Other income   | 4 Federal income tax withheld                          | Сору                                       |
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| 88-0389861<br>RECIPIENT'S name        |                                 |                | \$   | <b>\$</b>  | File with Form 1096.                                |
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| Rem NV 895                                 | D9                       |              | 3 Other income   | 4 Federal income tax with  | For   |
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| anjilena Petersen                          | )                        |              | 7 Nonemployee compensation   | 8 Supstitute payments in li<br>dividends or interest   | For Privacy Act<br>and Paperwork<br>Reduction Act |
| l V  | •                        |              | \$   | \$   | Notice, see the                                   |
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| \$ \$                                      |                          |              | <u>  4</u>   | O A STATE OF THE TOTAL   | nny - Internal Revenue SerAS                      |
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| Reno NV 89509   | 3 Other Income   | 4 Federal income (ax withheld \$                        | Copy A<br>For                               |
| PAYER'S federal identification RECIPIENT'S identification number        | 6 Fishing boat proceeds  | 6 Medical and health care payments                      | Internal Revenue<br>Service Center          |
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| Run nv 89506                                 | 1                          | 3 Other income                          | 4 Faderal income (ax withheld       | Copy A                             |
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| unung<br>Magi a senergi (gayana)             |                            |   |                                     | Selvice Center                     |
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| street address (including apt, no.)          |                            | \$5,000 or more of consumer             | ,,,,                                | Instructions for                   |
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| · · · · · · · · · · · · · · · · · · ·        |                            | \$                                      | \$                                  | 18 State income                    |
| Sa Section 409A deferrals 1655               | Section 409A Income        | 16 State tax withheld                   | 17 State/Payer's state no.          | ¢                                  |
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| Peno NV 89                          | 1207                         |                | 3 Other income  | 4 Federal income tax withheld \$ -    | Copy A                      |
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| Street address (including apt. no.) |                              |                | 9 Payer made direct sales of 55,000 or more of consumer | 10 Crop insurance proceeds            | 2012 General                |
|                                     |                              |                | products to a buyer                                     | <b>.</b>                              | Instructions for<br>Certain |
| #1                                  |                              |                | (recipient) for resale                                  | φ<br>12                               | Information                 |
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| PAYER'S lederal identification number  | RECIPIENT'S identification number                       | 5 Fishing boat processis   | 6 Medical and health care payments                        | Internal Revenue<br>Service Center                |
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| Deno NV 89509   | 3 Other income   | 4 Federal income tax withheld                             | Copy A   |
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| PAYER'S federal identification RECIPIENT'S Identification number        | 5 Fishing boat proceeds  | O Modical and health care payments                        | Internal Revenue<br>Service Center                                   |
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| PAYER'S name, street address, city,    | state, ZIP code, and telep | ihane no    | 1 Rents  | OMB.No. 1545-0115                                    |  |
| Internationa<br>111W:Plum<br>Reno NV 8 | D academy                  | of Style    | \$ 2 Royalties   | 2012   | Miscellaneous<br>Income  |
| IIIW:Plum                              | b Ln                       |             | \$   | Form 1099-MISC                                       |  |
| Reno nv 8                              | 9509                       |             | 3 Other income   | 4 Federal income tax withheld \$                     | Copy A   |
| PAYER'S tederal identification number  | RECIPIENT'S Identification | tion        | 5 Fishing boat proceeds  | 6 Moderal and health care payments                   | Internal Revenue<br>Service Center                                   |
| 88-038986/                             | <u> </u>                   |             | <u> </u>   | \$   | File with Form 1096.   |
| RECIPIENT'S name Piko                  |                            |             | 7 Nonemployee compensation   | Substitute payments in lieu or dividends or Interest | For Privacy Act<br>and Paperwork<br>Reduction Act<br>Notice, see the |
| Street address (including apt. no.)    |                            |             | 9 Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer<br>(recipient) for resale | 10 Crop Insurance proceeds                           | 2012 General<br>Instructions for<br>Certain                          |
| City, state, and ZIP code              |                            |             |  | 12   | Information<br>Returns.  |
| Account number (see instructions)      | 100                        | 2nd TIN not | 13 Excess golden parachtile payments   | 14 Gross proceeds paid to an attorney \$             | ·  |
| 15a Section 409A deferrals             | 15b Section 409A Incom     | ne          | 10 State tax withheld  | 17 State Payer's state no.                           | 18 State income  |
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| Form 1099-MISC                         | Cat                        | No. 14425J  | •  | Department of the Treasury                           | · Internal Revenue STAS  |

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| PAYER'S name, street address, city, a            | state, ZIP code, and telephone no.      | 1 Ronts  | QMB No. 1545-0115                                    |  |
| Intranational                                    | Hencesmy of Style                       | \$ 2 Royalles  | 2012   | Miscellaneous<br>Income  |
| 111 WESP 1 100                                   | 13 CN                                   | -  |  |  |
| RENUNU 8.  | 5509                                    | \$   | Form 1099-MISC                                       |  |
| KENU NU 0  | .3-/                                    | 3 Other income   | 4 Federal income tax withhold                        | Copy A   |
| 775-80.  | 7- <i>900</i> 3                         | \$   | \$   | For  |
| PAYER'S federal identification<br>number         | RECIPIENT'S identification              | 5 Fishing boet proceeds  | 6 Medical and health care payments                   | internal Revenue<br>Service Center                                   |
| 88-0389861                                       |   | \$   | \$   | File with Form 1096.   |
| Natasha Dome                                     | د                                       | 7 Nonemployee compensation 3 173 SC  | Substitute payments in lieu or dividende or interest | For Privacy Act<br>and Paperwork<br>Reduction Act<br>Notice, see the |
| Street address (including apt. no.) 1520 G., St. |   | 9-Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer<br>(recipient) for resale ➤ | 10 Grop insurance proceeds                           | 2012 General<br>Instructions for<br>Certain                          |
| Cincatate, and ZIP code                          | 89431                                   | 11   | 12   | Information<br>Returns.  |
| Account number (see instructions)                | 2nd TIN not                             | 13 Excess golden parachute payments  | 14 Gross proceeds paid to an attorney.               |  |
|  |   | \$   | \$   |  |
| 15a Section 409A deferrals                       | 15b Section 409A income                 | 16 State tax withheld  | 17 State/Payer's state no.                           | 18 State Income  |
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| \$   | \$                                      | \$   |  | 15   |
| Form 1099-MISC<br>Do Not Cut or Separa           | Cat. No. 14425J<br>te Forms on This Pag | (e — Do Not Cut o  | Department of the Treasury -<br>r Separate Forms     | Internal Revenue Service<br>on This Page                             |

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| PAYER'S name, street address; city,   | state, ZIP code, and telephone no. | 1 Rents   | QMB No. 1546-0115   |  |
| International Ad                      | racking of SHIE                    | \$<br>2 Royattee  | 2012  | Miscellaneous<br>Income  |
| 77 8                                  | 5509                               | \$  | Form 1099-MISC  |  |
| 15340 10 - VI                         |                                    | 3.Other income  | 4 Federal income tax withhald                             | Copy A   |
| 775 80                                | 23-9003                            | \$  | \$  | For  |
| PAYER'S federal identification number | RECIPIENT'S identification         | 6 Fishing boat proceeds   | 6 Medical and health care payments                        | Internal Revenue<br>Service Center                                   |
| 88-0389861                            |                                    | \$  | \$  | File with Form 1096.   |
| Patricia Dan                          | Vison                              | 7 Nonemployee compensation  | 8 Substitute payments in lieu of<br>dividends or interest | For Privacy Act<br>and Paperwork<br>Reduction Act<br>Notice, see the |
| Street address (including apt. no.)   | -                                  | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > | 10 Crop insurance proceeds                                | 2012 General<br>Instructions for<br>Certain                          |
| City, state, and ZIP code             |                                    | 15  | 12  | . Information<br>Returns.  |
| Account number (see instructions)     | 2nd TIN not                        | 33 Excess golden parachute payments \$  | 14 Gross proceeds paid to an attorney \$                  | -  |
| 158 Section 409A deferrals            | 15b Section 409A Income            | 16 State tax withheld   | 17 State/Payer's state no.                                | 18 State income  |
|                                       |                                    | \$  |   | \$   |
| \$                                    | \$                                 | \$  |   | \$   |
| Form 1099-MISC                        | Cat. No. 14425J                    |   | Department of the Treasury -                              | ilinternal Revenue SerVAS014   |

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| PAYER'S name, street address, city, state, ZIP code, and   | telephone no. | 1 Ronts   | OMB No. 1545-0115                                     |  |
| International academy  | of Style      | \$ 2 Royalties  | 2012  | Miscellaneous<br>Income  |
| all page   | •             | \$  | Form 1099-MISC  |  |
| Reno NV 89509  |               | 3 Other income  | 4 Federal income tax withheld                         | Copy #   |
| PAYER'S federal identification RECIPIENT'S identification number   | lification    | 5 Fishing boot proceeds   | 6 Medical and nealth care payments                    | Internal Revenue<br>Service Center                                   |
| 88-0389861   |               | \$  | \$  | File with Form 1096  |
| Stacy Slazas   | -             | 7 Nonemployee compensation  | 8 Substitute payments in fieu of dividends or imprest | For Privacy Act<br>and Paperwork<br>Reduction Act<br>Notice, see the |
| Street address (including apt. no.)  |               | Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer<br>(recipient) for resale.    Consumer | 10 Crop insurance proceeds                            | 2012 Genera<br>Instructions for<br>Certain                           |
| City, state, and ZIP code  |               | 11  | 12  | Information<br>Returns   |
| Account number (see Instructions)  | - MA          | 13 Excess golden parachute<br>payments  | 14 Gross proceeds paid to an attornay                 |  |
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| 15a Section 409A deferrals 15b Section 409A in   | ncome         | 18 State tax withheld .   | 17 State/Payer's state no.                            | 18 State Income<br>\$  |
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CORRECTED □ VOID PAYER'S name, street address, olly, state, ZIP code, and telephone no. OMB No. 1545-0116 Miscellaneous 2.Royalties Income Form 1099-MISC 3 Other income 4 Federal Picome tax withheld Copy A 5 Fishing boat proceeds Internal Revenue PAYER'S federal identification RECIPIENT'S identification 6 Medical and health care payments Service Center 18-0389861 File with Form 1096. 8 Substitute payments in lieu of RECIPIENT'S name 7 Nonemployee compensation For Privacy Act dividends or interest and Paperwork Reduction Act Notice, see the 9 Payer made direct sales of 10 Crop insurance proceeds Street address (including apt. no.) 2012 General \$5,000 or more of consumer Instructions for products to a buyer Certain (recipient) for resale 🏲 Information City, state, and ZIP code Returns. 2nd TIN not, 13 Excess golden parachule 14 Gross proceeds paid to an Account number (see instructions) allorney payments 15b Section 409A income 17 State/Payer's state no. Sa Section 409A deterrals 16 State tax withheid 18 State income Form 1099-MISC Cal. No. 14425J

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| PAYER'S name, street address, city or<br>or foreign postni code, with telephone | town, province or state, country. Zip- | 1 Rents   | 2013   | Miscellaneous                    |
| Internation   | al Academy of Style                    | 2 Royalties                                     |  | Income                           |
| 2295 Mark   | et St                                  | \$  | Form 1099-MISC   |                                  |
| Reno NV 89  |  | 3 Other income                                  | 4 Federal income tax withheld  | Copy A                           |
| 775-823-90  |  | \$  | 6 Medical and health care payments   | Internal Revenue                 |
| PAYER'S laderal identification number   | RECIPIENT'S Identification number      | 5 Rishing book proceeds                         | d thanks are then a training   | Service Center                   |
| 88-038 <b>9861</b>  |  | 1   | \$   | File with Form 1096.             |
| RECIPIENT'S name  |  | 7 Nonemployee compensation                      | 8 Substitute payments in lieu of dividends or interest   | For Privacy Act<br>and Paperwork |
| Barbara Jo  | nes                                    | \$5,664.50                                      | \$   | Reduction Act<br>Notice, see the |
| Street address (including apt. no.)   | <del></del>                            | 9 Payor made direct sales of                    | 10 Crop insurance proceeds   | 2013 General                     |
| 17660 E Aspen Cr  |  | \$5,000 or more of consumer products to a buyer |  | Instructions for<br>Certain      |
| City or lown, province or state, count  | ry, and ZIP or toreign postal code     | (recigiest) for resale ► 11 Foreign (ax paid    | \$ 12 Foreign country of U.S. possession   | Information<br>Returns           |
| Reno NV   | 89508                                  | \$<br>ot. 13 Excens golden parachute            | 14 Gross proceeds paid to an   |                                  |
| Addotint number (see instructions)  | 2ng HN T                               | payments  | ¢ yemoths  |                                  |
| 150 Section 409A deferrals  | 15b Section 409A income                | 16 State (ax withheld                           | 17 State/Payer's state no.   | 18 State Income                  |
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| \$  |  | www.irs.gov/form1099misc                        | Department of the Treasury   | Internal Revenue Service         |
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| 9595   | UOID [                    | CORREC      |  | QMB No. 1548-0115                     |                              |
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| PAYER'S name, street address, city or to<br>or tureign postal code, and telephone no | own, province of state, c | ountry, ZIP | 1 Ronts                                    | ļ                                     | Miscellaneous                |
| or toreign postal sode, and recept   |                           | ŀ           | \$   | 2013                                  | Income                       |
| International  | Academy of Styl           | e           | 2 Royalties                                |                                       | Moone                        |
| 2295 Market  |                           |             | \$   | Form 1099-MISC                        |                              |
| Reno NV 895  | 602                       | }           | 3 Other income                             | 4 Federal income tax withhald         | Copy A                       |
| 775-823-900  |                           | ]           | \$   | \$                                    | į For                        |
|  |                           |             | 5 Fighing boat proceeds                    | 6 Medical and health care phyments    | Internal Revenue             |
| PAYER'S tectoral identification number.  | RECIPIENT'S identificate  | OU Unition  | that latting south products                |                                       | Service Center               |
| 88-0389861   |                           | ,<br>       |  | \$                                    | File with Form 1096.         |
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| RECIPIENT'S name   |                           |             | A Matiguithicises constituing              | dividends or interest                 | and Paperwork                |
| ann and Chaf   | fasi                      |             | \$1,654.50                                 |                                       | Reduction Act                |
| Amanda Stef  |                           |             | l e  | \$                                    | Notice, see the              |
| Street address (including apt. no.)  |                           |             | 9 Payer maps direct cales of               | 10 Crop insurance proceeds            | 2013 General                 |
| 14006 Lear B   | 3lvd                      |             | \$5,000 or more of consumer                |                                       | Instructions for             |
|  |                           | d anda      | products to a boyer (recipient) for resale | \$                                    | Certain                      |
| City or town, province or state, country,  | , mid ZIP or romann-pan   | gii COOG    | 11 Foreign tax paid                        | 12 Foreign country or U.S. possessio  | information<br>Returns       |
| Reno NV 89   | 9506                      |             | \s   |                                       |                              |
| Account number (see instructions)  |                           | 2nd TIN not | 13 Excess golden parachute payments        | 14-Gross proceeds paid to an attorney |                              |
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| PAYER'S name, alrest address, city or<br>or foreign postal code, and taiephone i | town, province or state, c                      | ountry, ZIP                                     | 1 Rents /                                    | OMB No. 1545-0115                                 | Miscellaneous<br>Income  |
| Internationa   | I Academy of Styl                               | e   | 2 Royalias                                   | Frahmi Co   | 111001110  |
| 2295 Marke   |   |   | \$   | Form 1099-MISC                                    |  |
| Rena NV 89   |   | Ī   | 3 Other income                               | 4 Federal income tax wi                           | inneld Copy A  |
| 775-823-900  |   |   | \$   | \$<br>අ කියල්ලට සහ රසුම්ල් සහ රු                  | The second state of the se |
| PAYER'S lederal identification number  | RECIPIENT'S Identificati                        | on rumber                                       | 6 Fishing boat proceeds                      | 1. Visibility with research                       | Service Center   |
| 88-0389861   |   |   | <u>-</u> \$                                  | \$  | File with Form 1096,   |
| RECIPIENT'S name   |   | <u> </u>  | 7 Nonemployee comparisation                  | 8 Substitute payments if<br>dividends or interest | and Paperwork  |
| Danyell Hal  | vorson  |   | \$9,337.75                                   | <b>.</b><br>  <b>\$</b>                           | Reduction Act Notice, see the  |
| Street address (including apt. no.)  |   |   | 9 Payer made direct sales of                 | 10 Crop insurance groc                            |  |
| PO Box 14686   |   | \$5,000 or more of consumer products to a boyer | \$   | Instructions for<br>Certain                       |  |
| City or town, province or state, country   |   | (a) code  | (recipient) for resule > 11 Foreign tax paid | 12 Foreign country of U.S. po                     | Information<br>Returns   |
| Reno NV 8 Account mimber (see instructions)                                      | 9507  | 2nd TIN no                                      | . 13 Excess golden parachule payments        | 14 Gross proceeds part<br>attorney                | 1 (0 (1)   |
|  |   | نا  | 3  | \$  |  |
| 158 Section 409A deferrals   | 15b Section 409A Incom                          |   | 16 State tax withrold                        | 17 State/Poyer's state i                          | no. 18 State income  |
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| PAYER'S name, street address, city or town, province or state, cot or foreign postal code, and telephone no. |               | 1 Rants  | 20 <b>1 3</b>                 | ı            | Miscellaneous<br>Income               |
| international Academy of Style   |               | 2 Royallies  | :                             |              | ,                                     |
| 2295 Market st   | 1             | •  | Form 1099-MISC                |              |                                       |
| Reno NV 89502  |               | 3 Otner income   | 4 Federal income tax          | withheld     | Copy A                                |
| 775-823-9003   | 1             | \$   | \$                            |              | For                                   |
| PAYER'S fedoral identification number   RECIPIENT'S identification   | number        | 5 Figuidg boot proceeds  | B Medical and health care     | e payments   | Internal Revenue<br>Service Center    |
| 88-0389861   |               | \$   | \$ Substitute payment         | ts in heu of | File with Form 1096.                  |
| RECIPIENT'S name   |               | 7 Nonemployee compensation   | dividends or interes          |              | For Privacy Act<br>and Paperwork      |
| Glady Rickards   |               | \$914.00   |                               | -            | Reduction Act                         |
| Street address (including ept. no.)  |               | \$   | \$ 10 Crop thaurance ph       | negads -     | Notice, see the 2013 General          |
| 974 Adobe Dr   |               | 9 Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer |                               |              | Instructions for<br>Certain           |
| City or town, province or state, country, and ZIP or lareign postal  | code .        | (reclipient) for result ► ☐  | \$ 12 Foreign country or U.S. |              | المانية المانية                       |
| Carson City NV 89705   | 2nd TIN not   | \$ 13 Excess golden parachulo  | 14 Gross proceeds p           | aid to an    | 1                                     |
| Account number (see instructions)  | 200 TIN 1101. | payments   | attomey                       |              |                                       |
|  |               | \$   | \$ 17 State/Payer's stut      | in na.       | 16 State income                       |
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| s  | •             | \$   |                               | ·            | \$                                    |
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|  | nal Academy of S                           | country, ZIP                          | 1 Rents \$ 2 Royalles   | OMB No. 1545-0115  | N             | Niscellaneous<br>Income  |
|--|--|---------------------------------------|---|--|---------------|--|
| 2295 Mari<br>Reno NV 8<br>775-823-9<br>PAYER'S ledetal identification number         | 9502<br>9003                               | nipu unuper,                          | \$ 3 Other income \$ 5 Pishing boat proceads  | Form 1099-MISC  4 Federal income tax \$ 6 Medical and heath care |               | Copy A<br>For<br>Internal Revenue<br>Service Center                        |
| 88-0389861<br>RECIPIENT'S name   |  | · · · · · · · · · · · · · · · · · · · | 7 Nonampleyee compensation  | \$ 8 Substitute payment dividends or interes                     | ទ ព្រ ព្រមប្រ | File with Form 1096.  For Privacy Act and Paperwork Reduction Act          |
| Street address (including apt. no.)  3200 Lake City or town, province or stale, coun | eside dr #75<br>ary, and 2IP or foreign po | işlal code                            | \$25,991.00 \$ 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resule •  11 Foreign tax paid | \$ 10 Crop insurance pro \$ 12 Foreign country or U.S.           | :             | Notice, see the 2013 General instructions for Certain Information Returns. |
| Reno NV Account number (see instructions)  | 89509                                      | 2nd TIN not                           | \$ 1. 13 Excess golden parachute . payinents \$   | 14 Gross proceeds p<br>attorney                                  | , p           |  |
| \$ Form 1099-MISC Ca Do Not Cut or Separ   | \$ 1. No. 14425J                           |                                       | 16 State tax withheid<br>\$   | 17 State/Payer's state  Department of the or Separate            |               | \$ harmal Revenue Service on This Page                                     |

|   | al Academy of Sty        | Ĺ               | 1 Rents \$ 2 Royaltes  | 20 <b>13</b>   | Miscellaneous<br>Income         |
|---|--------------------------|-----------------|--|--|---------------------------------|
| 2295 Marke<br>Reno NV 89  |                          |                 | \$ 3 Other income  | Form 1099-MISC 4 Federal Income tax withher            | d Copy A                        |
| 775-823-90  | 03 -                     |                 | \$   | \$ 6 Idedical and health care paymen                   | For<br>Internal Revenue         |
| AYER'S tederal identification number  | RECIPIENT'S identificati | OG untilþer     | 5 Fishing boat proceeds  | Q (theaten and   | Service Center                  |
| 88-0389861  |                          | <del></del>     | <del>v</del>   | \$   | File with Form 1096             |
| ECIPIENT'S name   |                          |                 | 7 Nonemployee compensation   | 8 Substitute payments in tieu<br>dividends of interest | For Privacy Ac                  |
| Carol Ann Gochnour  Street address (including apt. no.)  220 Quail St  City or town, province or state, country, and ZIP or foreign postal code |                          |                 | \$5,266.00<br>\$   | \$   | Reduction Ac<br>Notice, see the |
|   |                          |                 | 9 Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer | 10 Crop insurance proceeds                             |                                 |
|   |                          |                 | 11 Foreign tax paid  | 12 Fareign country or U.S. passess                     | Information Returns             |
| Sparks NV   | 89431                    | Las a Tible and | \$ 13 Excess golden parachule  | 14 Gross proceeds paid to                              | an .                            |
| Account number (see instructions)   | -                        |                 | payments   | attorney<br>\$   |                                 |
| 5a Section 409A deterrats   | 15b Section 409A incon   | ns .            | 16 State tax withhold  | 17 State/Payer's state no.                             | 18 State income<br>\$           |
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| PAYER'S name, street address, only or or toraign postal code, and telephone | town, province or state, country  | , ZIP    | 1 Aents                                  | OMB No. 1545-0115                            | <br>• <b>j</b>            | Miscellaneous                              |
| Internation   | nal Academy of Style              |          | \$ 2 Royalties                           | ´2013  |                           | Income                                     |
| 2295 Mark   | et St                             | į        | \$                                       | Form 1099-MISC                               |                           |  |
| Reno NV 8   | 9502                              | f        | 3 Other income                           | 4 Pederal income tax                         | bladdiw                   | Copy A                                     |
| 775-823-9   |                                   |          | \$                                       | \$ Neorce and beath care                     | namanis                   | For<br>Internal Revenue                    |
| PAYER'S lederni identification number                                       | RECIPIENT'S Identification num    | nbet     | 5 Fishing boat proceeds                  | ₽ Maokośi fiúti pateni rasa                  | · Caybiserus              | Service Center                             |
| 88-0389861  |                                   |          | \$                                       | \$   |                           | File with Form 1096.                       |
| HECIPIENT'S name  |                                   |          | 7 Narramployee compension                | 8 Substitute payment<br>dividends of interes |                           | For Privacy Act and Paperwork              |
| Stacy Slaz  | as                                | .,       | \$8,276.50                               |  |                           | Reduction Act                              |
| Street address (including apt, no.)   |                                   |          | 9 Payer made direct sales of             | 10 Orop insurance pro                        | oceeds                    | Notice, see the 2013 General               |
| 1077 Rive   | rside Dr #76                      |          | S6,000 or more of consumer               |  |                           | Instructions for<br>Certain                |
| City or lown, province or state, count                                      | ry, and ZIP or leraign postal cod | le       | trecipienti for resale                   | 12 Foreign country or U.S.                   | DOSSESSION                | المساعدين مع                               |
| Reno NV   |                                   |          | 11 Foreign tax paid<br>\$                |  |                           | Returns.                                   |
| Account number (see instructions)   | 2nd 1                             | TIN not. | 13 Excess golden parachitie<br>payments  | 14 Gross proceeds p<br>attorney              | aid to an                 |  |
|   |                                   |          | \$ 16 State tax withheld                 | \$ 17 State/Payer's stat                     | o 00,                     | 18 State income                            |
| 15a Section 409A deferrals  | 15b Section 409A income           | -        | \$                                       |  |                           | \$   |
| - ·   | \$                                |          | \$                                       |  | <del></del>               | \$   |
| Form 1099-MISC Cat  | No. 14425J                        | Pag      | w.irs.gov/form1099misc<br>e — Do Not Cut | Department of the<br>Separate I              | Treasury<br>F <b>orms</b> | - Internal Revenue Service<br>on This Page |

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| PAYER'S name, street address, city or<br>or toreign postal code, and telephone | town, province or state,<br>no. | country, ZIF   | 1 Ronts<br>\$   | OMB No: 1645-0115                                     | Miscellaneous  |
| Internation  | nal Academy of Sty              | yle  | 2 Ficyalhas   |   | Income   |
| 2295 Mark  | et st                           |  | \$  | Form 1099-MISC  | Impeld Copy A  |
| Reno NV 8<br>775-823-9   |                                 |  | 3 Other income<br>\$                                    | 4 Federal income tax w                                | For  |
| PAYER'S lederal identification number  | RECIPIENT'S Identifical         | nedmun nci   | & Fishing boat proceeds                                 | 6-Medical and health care p                           | Internal Revenue<br>Service Center                                       |
| 88-0389861   | · L                             |  | '<br><del>  •</del> • · · · · · · · · · · · · · · · · · | \$  | File with Form 1096.   |
| RECIPIENT'S name   |                                 |  | 7 Nonemplayee compensation                              | Substitute payments i<br>dividends or interest        | For Privacy Act and Paperwork  |
| Vernetta R   | andle                           |  | \$1,109.80  |   | Reduction Act  |
| Street address (including ept. no.) 7990 Fairwood Dr                           |                                 | Payer made direct sales of \$5.000 or more of consumer products to a buyer | 10 Crop insurance proc                                  | Notice, see the 2013 General Instructions for Certain |  |
| City or town, province or state, count   |                                 | stal code  | irecipiant) for resale                                  | 12 Foreign country or U.S. po                         | Information Returns.   |
| Reno NV Account number (see instructions)                                      | 89502                           | 2nd TIN not  | 11 Excess golden personute payments                     | 14 Gross proceeds paid<br>attorney                    | s to an  |
| 15a Section 409A determis  | 156 Section 409A theore         | ne   | 16 State tax withheld                                   | 17 State/Payer's state r                              | no. 18 State income<br>\$  |
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| Charissa B  | anke                       |                    | \$19,428.50                                     |   | Reduction Act                      |
|   | 91169                      |                    | \$  | \$                                      | Notice, see the                    |
| Street address (Including apt. no.)   |                            | 3                  | 9 Payer made direct sales of                    | 10 Crop insurance proceeds              | 2013 General                       |
| 10601 Vis   | ta Bella Ln                |                    | \$5,000 or more of consumer products to a buyer |   | Instructions for<br>Certain        |
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| 198 Seption 4004 description  |                            |                    | \$  |   | \$                                 |
| \$  | \$                         |                    | <u>  5                                   </u>   | Department of the Treasur               | , internal Revenue Service         |
| Form 1099-MISC Cat  | . No. 14425J               | WW.                | w.irs.gov/form1099misc                          | Department of the Pressure              | s on This Page                     |
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|  | own, province or state, or   | ountry, ZIP     | 1 Rents \$ 2 Royuitles  | 2013   | Miscellaneous<br>Income                                      |
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| PAYER'S tederal identification number 88-0389861 | RECIPIENT'S IdenIIIcatio   | วก คนภาษัย<br>: | 6 Flahing boat proceeds   | 6 Water and Commission has   | Service Center   |
| RECIPIENT'S name  Joyce Mike                     | sell   |                 | 7 Nonemployee compensation<br>\$25,772.00                                     | 8 Substituta payments in lieu of dividends or interest                               | and Paperwork  |
| Street address (including apt. no.) 18271 Alde   | rwood Ct   |                 | \$ Payer made direct sales of \$5,000 or more of consumer products to a buyer | 10 Crop insurance proceeds   | Notice, see the<br>2013 Genera<br>Instructions fo<br>Certain |
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| or foreign postal code, and telephone     | no.         |                     | ļ             | ¢ !   | 2013                               | ľ                 | <i>discellaneous</i>                              |
| Internation                               | nal Acad    | lemy of Styl        | e             | 2 Royallies                                     | 4010                               |                   | Income  |
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| Reno NV 8                                 | 9502        |                     |               | 3 Other income                                  | 4 Federal income lax               | withheid          | Copy A  |
| 775-823-9                                 | 003         |                     |               | \$  | \$                                 |                   | For   |
| PAYER'S lederal identification runther    |             | IT'S Identification | number        | 5 Fighing hoat proceeds                         | 6 Medical and health care          | payments          | internal Revenue<br>Service Center                |
| 88-03 <b>898</b> 61                       |             | · ·                 |               |   | \$ Substitute payment              | s in the c        | File with Form 1096.                              |
| RECIPIENT'S name                          | L.,         |                     |               | 7 Nonemployee compensation \$10,980.50          | dividends or interes               | t .               | For Privacy Act<br>and Paperwork<br>Reduction Act |
| Andrea Ur                                 | son         |                     | <del></del>   | \$10'\$90'30                                    | <b>1</b> s                         |                   | Notice, see the                                   |
| Street address (including apt. no.)       |             |                     |               | 9 Payer made direct sales of                    | 10 Crop incurance pr               | oceeds            | 2013 General                                      |
| 3872 Zoe                                  |             |                     |               | \$5,000 or more of consumer products to a buyer | <b>\</b> \$                        |                   | Instructions for<br>Certain                       |
| City or lown, province or state, count    | ry, and ZIP | or foreign posta    | ł ¢009        | (recipient) for reside                          | 12 Foreign country or U.S.         | p09995501         | Information<br>Returns,                           |
| Reno NV                                   | 89519       |                     | . (50)        | \$-<br>13 Excess golden parachule               | 14 Gross proceeds p                | aid to an         | . ·   |
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| 9595<br>AYEA'S raine, street address, city or                            | 1                              | ORREC | 1 Ronts  | OMB No. 1545-0115                              |  |
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| Internation  | al Academy of Style            | }     | 2 Royalties  | 2010   | Income   |
| 2295 Mark  |                                |       | <b>©</b>   | Form 1099-MISC                                 |  |
| Reno NV 8  | 9502                           | }-    | 3 Other income   | 4 Federal income lax with                      | 1  |
| 775-823-90   | 003                            |       | \$   | \$   | For Internal Revenue   |
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| 88-0389861   |                                |       | ···  | \$   | File With Form 1096.   |
| RECIPIENT'S name   |                                |       | 7 Nonemployee compensation   | 6 Substitute payments in dividends or interest | For Privacy Act  |
| Melissa Wolf   |                                |       | \$12,282.50  |  | Reduction Ac   |
| Sueal address (including ept. no.)                                       |                                |       | \$   | 10 Grop insurance proces                       | Notice, see the  |
| 732 Balzar Cir   |                                |       | 9 Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer |  | Instructions for   |
| City or lawn, province or state, country, and ZIP or foreign postal code |                                |       | (recipienti for resole   | \$ 12 Foreign country or U.S. post             | Certain Information  |
| Reno NV  |                                | ·     | 1) Foreign tax paid<br>\$  |  | Returns  |
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| 2295 Market St  | Plahing boat proceeds  | 2013  Form 1099-MISC  4 Foderal income tax withheld  \$ 6 Medical and health core payments  \$ 8 Substitute payments in tieu of | Internal Revenue<br>Service Center<br>File with Form 1098.           |
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| 2295 Market St Reno NV-89502 775-823-9003 \$  PAYER'S federal identification number RECIPIENT'S identification number 5 identification number 5 identification number 5 identification number 5 identification number 5 identification number 5 identification number 5 identification number 7 identification number 5 identification number 6 identification number 7 identification number 7 identification number 6 identification number 7 identification number 6 identification number 6 identification number 7 identification number 7 identification number 6 identification number 6 identification number 7 identification number 7 identification number 6 identification number 7 identif | Plahing boat proceeds  | A Foderal income tax withheld  \$ 6 tardical and health care payments   | For<br>Internal Revenue<br>Service Center<br>File with Form 1098.    |
| Reno NV 89502 3 C 775-823-9003 \$  PAYER'S reduced identification number RECIPIENT'S identification number 5 F 88-0389861 \$  | Plahing boat proceeds  | \$ 6 taedical and health care payments  | For<br>Internal Revenue<br>Service Center<br>File with Form 1098.    |
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| PAYER'S federal identification number RECIPIENT'S identification number 5 I   | Plahing boat proceeds  | \$  | Service Center<br>File with Form 1098.                               |
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| [7]   | Nonemployee compensation   |   | ∭  |
| Rebecca Hernandez   | \$7,660.50   | dividends or interest   | For Privacy Act<br>and Paperwork<br>Reduction Act<br>Notice, see the |
| Street address (including spt. no.)  74 Zircon Dr   | Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer | 10 Crop (gsurence proceeds  | 2013 General<br>Instructions for<br>Certain                          |
| City or town, province or state, country, and ZIP or fereign postal code  | (recipient) for resale   | .12 Foreign country or U.S. possession  | سماقت تنا أ−   |
| Reno NV 89521 2nd TIN not. 13 Account number (see instructions)   | 3 Excess guiden parachule<br>payments.   | 14 Gross proceeds paid to an attorney \$  |  |
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| Reno NV 89502  |                          | 3 Other Income   | 4 Federal income tax withheid           | Copy A                                   |
| 775-823-9003   |                          | \$   | 6 Medical and health care payments      |  |
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| 88-0389861   |                          | 1  | \$ 8 Substitute payments in fleu o      | File with Form 1096                      |
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| Meledie Wolf Streat address (including apt. no.) 710 Balzar clr  |                          | \$25,415.95  | \$                                      | Reduction Act<br>Notice, see the         |
|  |                          | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer | .1 .                                    | 2013 Genera<br>Instructions fo<br>Certai |
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| 'S tederal identification number   RECIPIENT'S Identification number                                     | 5 Fishing boat proceeds                                     | 6 Medical and bealth care payments    | Internal Revenue<br>Service Cente  |
| -0389861   | ·<br>·\$  | \$                                    | File with Form 1096  |
| ENT'S name   | 7 Nonemployee compensation                                  | 8 Substitute payments in lieu of      |  |
| Ashley Walsh-Storey  | \$7,238.00  | dividends or interest                 | For Privacy Action Acti |
| uddress (including apt no.)  | \$  | \$                                    | Notice, see the  |
| 5204 Eagle Place   | 9 Payer made direct sales of<br>\$5,000 or more of consumer | 10 Crop insurance proceeds            | 2013 General   |
| town, province or state, country, and ZIP or foreign postal code   | products to a buyer<br>(recipient) for resals               | \$                                    | Certair  |
|  | 11 Foreign tax paid<br>\$                                   | 12 Foreign country or U.S. possession | information<br>Returns   |
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| Alexandra Spounicis  | \$2,659.50   |  | Reduction Ac                       |
| Street address (including apt. no.)  | <u>\$</u>  | <u> </u>   | Notice, see the                    |
| 1175 Wesley Dr   | 9 Payer made direct sales of<br>\$5,000 or more of consumer<br>products to a buyer | 10 Crop Insurance proceeds                             | 2013 Genera<br>Instructions for    |
| City or town, province or state, country, and ZIP or loreign postal code   | (recipient) for rénale 🕨 🛄   | \$   | Certain                            |
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