

1 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

2
3 INTERNATIONAL ACADEMY OF STYLE,

4
5 Petitioner,

6 vs.

7 DIVISION OF INDUSTRIAL RELATIONS,
8 and the NEVADA DEPARTMENT OF
9 ADMINISTRATION, APPEALSOFFICER
10 SHEILA MOORE,

11 Respondents.

Electronically Filed
Case No. : CV20-00445
Oct 05 2021 10:59 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

12 **JOINT APPENDIX,**
13 **VOLUME II OF XI**

14
15 JASON D. GUINASSO, ESQ.

16 Nevada Bar No. 8478

17 ALEX R. VELTO, ESQ.

18 Nevada Bar No.14961

19 Hutchison & Steffen, PLLC

20 5371 Kietzke Lane

21 Reno, NV 89511

22 Tel.: 775-853-8746

23 Fax: 775-201-9611

24 jguinasso@hutchlegal.com

25 avelto@hutchlegal.com

26 *Attorneys for International Academy*
27 *of Style*

CHIRSTOPHER A. ECCLES, ESQ.

Nevada Bar No. 9798

JENNIFER J. LEONESCU

Nevada Bar No. 6036, ESQ.

State of Nevada Division of
Industrial Relations

3360 W. Sahara Ave., Ste. 250

Tel: 702-486-9073

ceccles@dir.nv.gov

jleonescu@dir.nv.gov

Attorneys for Respondent

Division of Industrial Relations

JOINT APPENDIX INDEX
(Chronological)

Document Name	Date Filed	Bates	Vol. No.
Petition for Judicial Review	03/06/20	JA0001- JA0010	I
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- JA0024	I
Application for Stay of Appeal Officer’s February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445	03/06/20	JA0025- JA0052	II
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- JA0072	II
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 under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0073- JA0225	II
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- JA0316	III
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- JA0406	III
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- JA0430	III
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- JA0660	IV

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

1	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>International Academy of Style’s Documentary Exhibit #2 dated 6/28/2017</i>	4/22/2020	JA0810- JA0961	VI,VII
2				
3	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>International Academy of Style’s Documentary Exhibit #3 dated 6/28/2017</i>	4/22/2020	JA0962- JA1051	VII
4				
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>International Academy of Style’s Documentary Exhibit #4 dated 6/28/2017</i>	4/22/2020	JA1052- JA1140	VII
6				
7	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>International Academy of Style’s Documentary Exhibit #5 dated 6/28/2017</i>	4/22/2020	JA1141- JA1164	VII,VIII
8				
9	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>International Academy of Style’s Documentary Exhibit #6 dated 6/28/2017</i>	4/22/2020	JA1165- JA1394	VIII
10				
11	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>International Academy of Style’s Documentary Exhibit #7 dated 6/28/2017</i>	4/22/2020	JA1395- JA1400	IX
12				
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>Evidence Packet for the Division of Industrial Relations (DIR) Exhibit #8 dated 6/27/2017</i>	4/22/2020	JA1401- JA1556	IX
14				
15	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>Evidence Packet for the Division of Industrial Relations (DIR) Exhibit #9 dated 6/27/2017</i>	4/22/2020	JA1557- JA1643	IX, X
16				
17	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>Supplemental Evidence Packet for the Division of Industrial Relations (DIR) Exhibit #10 dated 11/8/2018</i>	4/22/2020	JA1644- JA1649	X
18				
19	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 Officer Moore filed 1/17/2020</i>	4/22/2020	JA1650- JA1651	X
20				
21				
22				
23				
24				
25				
26				
27				
28				

1	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 Officer Moore, Filed 7/3/2019</i>	4/22/2020	JA1652- JA1653	X
2				
3	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 Officer Moore, Filed 6/27/2019</i>	4/22/2019	JA1654- JA1655	X
4				
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 Officer Moore, Filed 11/13/2018</i>	4/22/2019	JA1656- JA1657	X
6				
7	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 Officer Moore, Filed 9/18/2018</i>	4/22/2019	JA1658- JA1659	X
8				
9	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 Officer Moore, Filed 8/17/2018</i>	4/22/2019	JA1660- JA1661	X
10				
11	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 Officer Moore, Filed 8/15/2018</i>	4/22/2019	JA1662- JA1663	X
12				
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>Order, Appeals Officer Moore, Filed 6/26/2018</i>	4/22/2019	JA1664- JA1665	X
14				
15	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 Officer Moore, Filed 5/24/2018</i>	4/22/2019	JA1666- JA1667	X
16				
17	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 Officer Moore, Filed 2/23/2018</i>	4/22/2019	JA1668- JA1669	X
18				
19	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 Officer Moore, Filed 12/22/2017</i>	4/22/2019	JA1670- JA1671	X
20				
21	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 Officer Moore, Filed 12/08/2017</i>	4/22/2019	JA1672- JA1673	X
22				
23				
24				
25				
26				
27				
28				

1	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 Officer Moore, Filed 9/7/2017</i>	4/22/2019	JA1674-JA1675	X
2				
3	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 Officer Moore, Filed 7/18/2017</i>	4/22/2019	JA1676-JA1677	X
4				
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>International Academy of Style’s Motion for Continuance and Resetting dated 7/14/2017</i>	4/22/2019	JA1678-JA1681	X
6				
7	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>Pre-Hearing Statement of the Division of Industrial Relations (DIR) dated 6/30/2017</i>	4/22/2019	JA1682-JA1684	X
8				
9	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>	4/22/2019	JA1685-JA1686	X
10				
11	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>Pre-Hearing Statement submitted on behalf of International Academy of Style filed on 6/28/2017</i>	4/22/2019	JA1687-JA1690	X
12				
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>Order, Appeals Officer Moore, filed 5/4/2017</i>	4/22/2019	JA1691-JA1692	X
14				
15	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>Motion for Continuance submitted on behalf of International Academy of Style filed on 5/3/2017</i>	4/22/2019	JA1693-JA1696	X
16				
17	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 Officer Moore, filed 4/20/2017</i>	4/20/2019	JA1697-JA1698	X
18				
19	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>Motion for Continuance submitted on behalf of International Academy of Style filed on 4/19/2017</i>	4/20/2019	JA1699-JA1702	X
20				
21				
22				
23				
24				
25				
26				
27				
28				

1	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- JA1704	X
2				
3	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>Request for Hearing Before the Appeals Officer filed on 3/20/2017</i>	4/20/2019	JA1705	X
4				
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>Certificate of Mailing dated 3/20/2017</i>	4/20/2019	JA1706	X
6				
7	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>Letter of Determination dated 3/14/2017</i>	4/20/2019	JA1707- JA1708	X
8				
9	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 Officer Moore, filed 7/18/2017</i>	4/20/2019	JA1709- JA1710	X
10				
11	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>Motion for Continuance and Resetting submitted on behalf of Employer/Petitioner</i>	4/20/2019	JA1711- JA1714	X
12				
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>Pre-Hearing Statement of the Division of Industrial Relations filed 6/30/2017</i>	4/20/2019	JA1715- JA1717	X
14				
15	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- JA1719	X
16				
17	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>International Academy of Style's Pre-Hearing Statement</i>	4/20/2019	JA1720- JA1723	X
18				
19	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 Officer Moore, filed on 5/4/2017</i>	4/20/2019	JA1724- JA1725	X
20				
21				
22				
23				
24				
25				
26				
27				
28				

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

Transcript of Proceedings Oral Arguments	2/11/2021	JA1833a- JA1833hh	XI
Order Denying Petition for Judicial Review filed under District Court Case No. CV20-00445	03/01/21	JA1834- JA1844	XI
Notice of Entry of Order filed under District Court Case No. CV20-00445	03/31/21	JA1845- JA1860	XI
Case Appeal Statement filed under District Court Case No. CV20-00445	04/30/21	JA1861- JA1867	XI
Notice of Appeal filed under District Court Case No. CV20-00445	04/30/21	JA1868- JA1883	XI
Certificate of Clerk and Transmittal—Notice of Appeal filed under District Court Case No. CV20-00445	05/03/21	JA1884	XI

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

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

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

/s/ Bernadette Francis

BERNADETTE FRANCIS

1 Jason D. Guinasso, Esq.
Nevada Bar No. 8478
2 Alex R. Velto, Esq.
Nevada Bar No. 14961
3 Hutchison & Steffen, PLLC
500 Damonte Ranch Parkway, Suite 980
4 Reno, NV 89521
Attorneys for Petitioner, International Academy of Style
5

6 IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

7 IN AND FOR THE COUNTY OF WASHOE

8 *****

9
10 INTERNATIONAL ACADEMY OF STYLE,

11 Petitioner,

12 vs.

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

15 Respondents.
16

Case No.: CV20-00445


Dept. No.: 8

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

17
18 Petitioner, INTERNATIONAL ACADEMY OF STYLE ("IAS"), by and through her attorney
19 of record, Jason D. Guinasso, Esq., and Hutchison & Steffen, PLLC, having concurrently filed a
20 Petition for Judicial Review with this Court to review the Decision and Order of Appeals Officer Sheila
21 Moore, entered on February 20, 2020, under Appeal Nos. 1702545-SYM & 1702537-SYM, **Exhibit 1**,
22 now move this Court for an Order that will stay enforcement of the Decision and Order pending the
23 resolution of this case.

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

1 DATED this 6th day of March, 2020.

2 
3 Jason D. Guinasso, Esq.
4 Attorney for Petitioner

5 **MEMORANDUM OF POINTS & AUTHORITIES**

6 **I. STATEMENT OF ISSUES**

7 A. Whether the Cosmetology Professionals Who Contracted with the International
8 Academy of Style Are Excluded From The Definition Of “Employee” Under The Nevada Industrial
9 Insurance Act (“NIIA”).

10 B. Whether IAS Is The Statutory “Employer” Of The Cosmetology Professionals They
11 Contracted With.

12 C. Whether The Cosmetology Professionals Who Contract With IAS Are “Independent
13 Contractors” Under Nevada Law.

14 D. Whether The Cosmetology Professionals Who Contract With IAS Are “Independent
15 Enterprises.”

16 E. Whether The Cosmetology Professionals Who Contract With IAS Are In The “Same
17 Trade” As IAS.

18 F. Whether, Despite The Fact That All Cosmetology Professionals Had Workers
19 Compensation Coverage Either Through Their Own Coverage Or Through Coverage Provided By
20 IAS, The March 14, 2017, The Division of Industrial Relations (“DIR”) Determinations Assessing
21 A Premium Penalty In The Amount Of \$251.10 For The Period Of December 1 To December 30,
22 2016, And A Premium Penalty In The Amount Of \$16,390.94 For The Period Of December 21,
23 2010, To November 30, 2015 Are Supported By The Evidence Presented And Nevada Law.

1 G. Whether DIR Is Barred By Res Judicata, The Doctrine Of Laches And The Doctrine Of
2 Equitable Estoppel From Asserting Claims For Premium Penalties For The Period December 21,
3 2010 To November 30, 2015.

4 **II. SUMMARY OF ARGUMENT**

5 Since 1998, every cosmetology professional engaged by IAS executed a contract with IAS
6 recognizing them as independent contractors working with the school. These contracts constitute
7 written agreements between IAS and cosmetology professionals, expressly providing that cosmetology
8 professionals performing services under the Agreement are not employees under the Nevada Industrial
9 Insurance Act ("NIIA"). Out of caution, and based on an agreement with the State of Nevada, each
10 Independent Contractor planning to work with IAS obtained a Certificate of Liability Insurance for
11 2017, signing an Independent Instructor Agreement in the process, and acquiring a Sole Proprietor
12 Business License in the state of Nevada. Meanwhile, IAS also obtained workers' compensation
13 insurance for 2016 and 2017.

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

18 Finally, the March 14, 2017, DIR determinations assessing a premium penalty in the amount of
19 \$251.10 for the period of December 1 to December 30, 2016, and a premium penalty in the amount of
20 \$16,390.94 for the period of December 21, 2010, to November 30, 2015, against IAS are not supported
21 by the evidence or Nevada law. Every cosmetology professionals who contracted with IAS had
22 workers compensation coverage either through their own coverage or through coverage provided by
23 IAS during the relevant period of inquiry, December 1 to December 30, 2016. Moreover, the premium
24 penalties for the period December 21, 2010 to November 30, 2015 were unlawfully assessed against
25

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

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

10 **III. BACKGROUND**

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

12 IAS is an educational facility providing instruction in the areas of cosmetology, hair design,
13 aesthetics, and nail technology. **Ex. 2 at IAS0012; Ex. 3 at IAS0159; Ex. 5 at IAS0350; Tr. at**
14 **18:24-25-19:1-3.** IAS provides its students with specialized instructions, beyond that required by the
15 Board of Cosmetology and Nevada law, as a unique and valuable feature that sets IAS graduates apart
16 from graduates of other cosmetology schools in Nevada. **Ex. 2 at IAS0012; Ex. 3 at IAS0159; Ex. 5**
17 **at IAS0350; Tr. at 20-22.**

18 Since 1998, IAS has engaged highly qualified cosmetology professionals who are experts in
19 various fields of cosmetology and who are up to date on current new trends and beauty techniques. **Id.**;
20 **see also Ex. 5 at IAS0330-348 (witness statements).** These cosmetology professionals are engaged as
21 Independent Contractors who provide high quality consultation and instruction to students based on
22 each individual instructor's area(s) of expertise. **Id.**; **see also Ex. 5 at IAS0330-348 (witness**
23 **statements).** Cosmetology professionals who provide consulting services and teach at IAS are
24 professionals who primarily work at salons in Northern Nevada. **Id.**; **see also Ex. 5 at IAS0330-348**
25

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

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

8 **B. Independent Instructor Agreements**

9 From 1998 to 2014, IAS memorialized their relationship with cosmetology professionals by
10 entering into a basic independent contractor agreement. Tr. at 25:14 to 31:17; Ex. 2 at IAS0020 to
11 IAS0106; see also Exhibit 4. In each agreement, the cosmetology professional affirmed and agreed:

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

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

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

18 Id. The agreement also provided:

19 I have full control of my schedule.

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

22 Further, the agreement provided that the cosmetology professional would invoice IAS an hourly
23 rate for services rendered. Tr. at 26:5-20; Ex. 2 at IAS0021, 27, 34, 40, 46, 52, 58, 64, 72, 77, 83, 89,
24 95, 101; see also Exhibit 4. Hourly rates are negotiated separately with each cosmetology
25 professional. Id.

1 In addition to the agreements, the cosmetology professionals completed W-9 forms, 1099
2 Forms, Affidavits of Rejection of Coverage under NRS 616B and NRS 617.210, and Nevada Business
3 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-**
4 **90-94; 96-100; see also Exhibit 4.** Each of the cosmetology professionals also operated under state
5 and city business licenses since their employment at a salon would require them to do so. **Id.**

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

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

17 Cosmetology professionals acknowledge that IAS is a licensed educational facility under NRS
18 644.380 and, therefore, Instructors are subject to any standards, policies or procedures set forth by the
19 Board of Cosmetology in the performance of their services, but they are not required to comply with
20 any standard or policy set forth by IAS. **Id.** If a cosmetology professional needs assistance in fulfilling
21 his or her terms and obligations under the Agreement, such as maintaining records of attendance and
22 grades, purchasing supplies, etc., the cosmetology professionals must employ his or her own assistant.
23 **Id.** The cosmetology professionals acknowledge and understand that any employees hired by them are
24 not IAS employees and the cosmetology professional is fully responsible for any insurance,
25 compensation, etc., for his or her employees. **Id.**

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

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

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

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

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

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

24 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

1 from the definition pursuant to NRS 616A.110(9)(c). **Id.** Specifically, they are excluded from the
2 definition of employee because they perform services pursuant to a written Agreement, which expressly
3 provides that cosmetology professionals are not performing services as employees for purposes of NRS
4 616A. **Id.** Copies of proof of worker's compensation coverage or a notice of sole proprietorship with
5 no employees are attached to the Agreements. **Id.**

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

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

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

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

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

8 Nevertheless, despite the fact that all cosmetology professionals had workers compensation
9 coverage either through their own coverage or through coverage provided by IAS, on March 14, 2017,
10 DIR rendered two determinations. One determination notified IAS of the premium penalty owed in the
11 amount of \$251.10. The other determination
12 notified IAS of the premium penalty owed in the amount of \$16,390.94.

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

14 **IV. LAW AND ARGUMENT**

15 **A. Jurisdiction**

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

18 1. Any party who is:

19 (a) Identified as a party of record by an agency in an administrative proceeding; and

20 (b) Aggrieved by a final decision in a contested case,

21 is entitled to judicial review of the decision. Where appeal is provided within an agency, only
22 the decision at the highest level is reviewable unless a decision made at a lower level in the
23 agency is made final by statute. Any preliminary, procedural or intermediate act or ruling by an
24 agency in a contested case is reviewable if review of the final decision of the agency would not
25 provide an adequate remedy.

23 6. The provisions of this chapter are the exclusive means of judicial review of, or judicial
24 action concerning, a final decision in a contested case involving an agency to which this chapter
25 applies.

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

3 A party may apply for a stay of a final decision in a contested case. NRS 233B.140. In
4 determining whether to grant a stay, the Court shall consider the same factors as are considered under
5 Rule 65 of the Nevada Rules of Civil Procedure (NRCP). Id. NRCP 65 does not, however, set forth
6 the substantive principles governing the availability of injunctive relief. Nevada Civil Practice Manual
7 § 28.08 (5th Ed. 2001). The basic considerations that are involved in deciding whether to grant
8 injunctive relief are outlined in NRS 33.010.

9 **B. Standard of Review**

10 While no precise burden of proof must be met by a party seeking injunctive relief, analysis of
11 the cases reveals four factors, either individually or collectively, which Courts most often discuss: (1)
12 The petitioner’s likelihood of success on the merits; (2) The threat of irreparable harm; (3) The
13 relative interests of the parties; and (4) The interest of the public. Nevada Civil Practice Manual §
14 28.08 (5th Ed. 2008). The first and second considerations are most often cited, and are the main
15 considerations in the case at bar. Id.; see e.g., Sobol v. Capital Management Consultants, Inc., 102
16 Nev. 444, 726 P.2d 335 (1986); Clark County Sch. Dist. v. Buchanan, 112 Nev. 1146, 924 P.2d 716
17 (1996).

18 **C. Likelihood of Success on the Merits**

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

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

3 First, identifying the law which governs the contested issue, as such law establishes what facts
4 had to be proven, and how such facts had to be proven. United Exposition Service Co. v. State Indus.
5 Ins. Sys., 109 Nev. 421, 424, 851 P.2d 423 (1993); Horne v. State Indus. Sys., 113 Nev. 532, 936 P.2d
6 839 (1997); State Emp. Sec. Div. v. Reliable Health Care Servs., 115 Nev. 253, 983 P.2d 414 (1999);
7 Langman v. Nev. Admr's, Inc., 114 Nev. 203, 955 P.2d 188 (1998); Bullock v. Pinnacle Risk Mgmt.,
8 113 Nev. 1385, 1388, 951 P.2d 1036 (1997); Gubber v. Independence Mining Co., 112 Nev. 190, 192,
9 911 P.2d 1191 (1996); Installation & Dismantle v. State Indus. Ins. Sys., 110 Nev. 930, 879 P.2d 58
10 (1994); Titanium Metals Corp. v. Clark County, 99 Nev. 397, 399, 663 P.2d 355 (1983).

11 Second, review the record on appeal and determine whether the record contains both that
12 quantity and quality of factual evidence which a reasonable person could accept as adequate proof of
13 what the governing law requires. Id. If the record on appeal does not contain both that quantity and
14 quality of factual evidence which a reasonable person could accept as adequate proof of what the
15 governing law requires, then the decision of the administrative agency (Appeals Officer in this case)
16 may be deemed by the Court to be clearly erroneous in view of the reliable, probative, and substantial
17 evidence on the whole record, or arbitrary, capricious, or characterized by abuse of discretion. NRS
18 233B.135(3).

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

22 Pursuant to the NIIA, NRS 616A.105 defines, in pertinent part, "Employee" and "worker" as:

23 *"every person in the service of an employer under any appointment or contract of hire or*
24 *apprenticeship, express or implied, oral or written, whether lawfully or unlawfully employed..."*

25 NRS 616A.110 then expressly excludes certain persons from the definition of Employee. Importantly,
NRS 616A.110(9)(c) expressly excludes any person who:

1 “[p]erforms pursuant to a written agreement with the person for whom the services are
2 performed which provides that the person who performs the services is not an employee for the
3 purposes of this chapter.”

4 **[Emphasis added].**

5 The cosmetology professionals clearly satisfy this exclusion. Cosmetology professionals
6 acknowledge and agree that they are not employees as defined in NRS 616A for purposes of worker’s
7 compensation coverage, but rather they are expressly exempted from the definition pursuant to NRS
8 616A.110(9)(c). **Ex. 3 at IAS0167 to IAS0244; Ex. 6 at IAS0349 to IAS0572.** Specifically, they are
9 excluded from the definition of employee because they perform services pursuant to a written
10 Agreement, which expressly provides that cosmetology professionals are not performing services as
11 employees for purposes of NRS 616A. **Id.** Copies of proof of worker’s compensation coverage or a
12 notice of sole proprietorship with no employees are attached to the Agreements. **Id.**

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

20 **E. IAS is not the statutory “employer” of the cosmetology professionals they contract**
21 **with.**

22 NRS 616B.603 expressly provides:

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

1 **1. The Cosmetology Professionals Who Contract with IAS Meet The Definition**
2 **Of “Independent Contractors” Under Nevada Law.**

3 For purposes of Nevada’s worker’s compensation law, an “independent contractor” is defined
4 as:

5 . . . any person who renders service for a specified recompense for a specified result, under the
6 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.

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

9 (1) the degree of supervision;

10 (2) the source of wages;

11 (3) the existence of a right to hire and fire;

12 (4) the right to control the hours and location of employment; and

13 (5) the extent to which the worker’s activities further the general business concerns of the
14 alleged employer.

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

17 First, IAS does not supervise the cosmetology professionals. Rather, IAS merely ensures
18 cosmetology professionals comply with the terms of the independent contractor Agreements. **Tr. at**
19 **49:16 to 50:21**. In this regard, Section 8 of the Agreement provides:

20 Instructor is associated with IAS only for the purposes and to the extent specified in this
21 Agreement. Instructor is and shall be an independent contractor and, subject only to the terms
22 of this Agreement and state laws applicable to the services performed, shall have the sole right
23 to supervise, manage, operate, control, and direct performance of the duties incident to his or
24 her duties under this Agreement. *** Instructor and his or her employees, agents, or
25 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.

Ex. 6 at IAS0354-55.

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

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

17 Fourth, IAS does not control or have the right to control the hours the cosmetology
18 professionals work other than control over the hours of operation of the school. **Ex. 6 at IAS0353**
19 **(Section 7 of Agreement provides, “Hours the Instructor desires to work are the sole discretion**
20 **and control of the instructor.”).** Cosmetology professionals have full control over the days and
21 number of hours they intend to provide services to IAS students. **Id.** Cosmetology professionals
22 provide services when they want to provide services. **Id.** The cosmetology professionals set their own
23 schedules and hours of work and they are free to change said hours as needed. Each cosmetology
24 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.**

¹ At the hearing before the Appeals Officer, Loni Casteel explained:

"... 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."

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

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

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

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

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

1 operation of IAS, but rather are provided for the benefit of students by IAS to expose them to a broad
2 range of experience, expertise and techniques in the various areas of cosmetology. Id. IAS can operate
3 without the use of these independent contractor because the two owners of IAS are licensed instructors
4 who are primarily responsible for providing the education needed by students. Id.²

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

11 Furthermore, the cosmetology professionals are akin to booth renters in salons. It has long been
12 established and accepted in this industry (and in Nevada) that salon owners are not required to maintain
13 workers' compensation coverage on booth renters/independent contractors who lease space in a salon.
14 In fact, Nevada law clearly recognizes this type of business model in this industry. NAC 644.307 states
15 specifically that an "owner of a cosmetological establishment may lease space only to licensed
16 manicurists, electrologists, hair designers, aestheticians and cosmetologists within the premises of his
17 establishment." In the same manner as a salon leases space to licensed professionals within the
18 premises of the salon, IAS has set up its business model to lease space to cosmetology professionals
19 within its premises of the school solely for the purpose of providing an added benefit to IAS students.
20 In this regard, IAS acts more as a landlord during the time the cosmetology professionals are providing
21 services to IAS students. Accordingly, because IAS' business model is akin to salons that lease space
22

23 ² See Tr. at 22:9-23, "JASON GUINASSO: So, notwithstanding the benefits of having people in the salon business come in
24 and assist you in your education business, can-notwithstanding those benefits, could your school deliver quality-the
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."

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

4 **4. Other Considerations.**

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

- 7 • No cosmetology professionals work as a supervisory instructor.
- 8 • No cosmetology professional is responsible for opening and closing the facility, although
9 cosmetology professional do have keys in order to provide their services on their own
10 schedules.
- 11 • No cosmetology professional performs "a variety of tasks" at IAS' direction.
- 12 • IAS has not terminated cosmetology professional from any employment.
- 13 • IAS does not have the right to control and direct the cosmetology professional's daily manner
14 and means of work.
- 15 • No cosmetology professional is required to follow IAS' instructions.
- 16 • No cosmetology professional is prohibited from refusing work or fears ramification if work is
17 refused.
- 18 • No cosmetology professional is required to work exclusively for IAS.
- 19 • No cosmetology professional is expected to locate an "employee" to cover his or her work.
- 20 • No cosmetology professional's job duties consist of opening the school, working the front desk,
21 answering phones, or supervising other cosmetology professionals.
- 22 • No cosmetology professional's services are a direct extension and integral part of IAS's
23 commercial business enterprise.
24
25

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

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

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

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

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

18 (a) The contract between the principal contractor and the independent contractor is in
19 writing and the contract provides that the independent contractor agrees to maintain coverage
20 for industrial insurance pursuant to chapters 616A to 616D, inclusive, of NRS;

21 (b) Proof of such coverage is provided to the principal contractor;

22 (c) The principal contractor is not engaged in any construction project; and

23 (d) The independent contractor is not in the same trade, business, profession or
24 occupation as the principal contractor."

25 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. Id.

///

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

3 NRS 616D.200(1) provides:

4 If the Administrator finds that an employer within the provisions of NRS 616B.633 has failed to
5 provide and secure compensation as required by the terms of chapters 616A to 616D, inclusive,
6 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:

7 (a) The premiums that would otherwise have been owed to a private carrier pursuant to the
8 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
9 employer was doing business in this State without providing, securing or maintaining that
compensation, but not to exceed 6 years; and

10 (b) Interest at a rate determined pursuant to NRS 17.130 computed from the time that the
11 premiums should have been paid.

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

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

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

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

24 IAS obtained Certificates of Liability Insurance for 2016 and 2017. **Ex. 7 at IAS0573-574.**
25

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

8 Moreover, the five-year lookback was unlawfully applied under the doctrine of res judicata or
9 issue preclusion. The following factors are necessary for application of issue preclusion: "(1) the issue
10 decided in the prior litigation must be identical to the issue presented in the current action; (2) the initial
11 ruling must have been on the merits and have become final; ... (3) the party against whom the judgment
12 is asserted must have been a party or in privity with a party to the prior litigation; and (4) the issue was
13 actually and necessarily litigated." Five Star Capital Corporation v. Ruby, 124 Nev. 1048, 1054, 194
14 P.3d 709, 713 (2008). Here, if DIR was going to assess such a penalty, the time to have assessed that
15 penalty was in 2015 when it made its final determination regarding the status of the cosmetology
16 professional working for IAS. In this regard, on October 25, 2016, the State dismissed its claims
17 against IAS. **Ex. 1 at IAS0008-10.** The rights of DIR relative to December 21, 2010, to November 30,
18 2015, had been asserted in both a penalty and a fine pursuant to an agreement with the State of Nevada.
19 Therefore, the Appeals Officer should have barred DIR from assessing a penalty as a matter of law
20 under the doctrine of issue preclusion.

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

1 right or claim will not be enforced or allowed if a long delay in asserting the right or claim has
2 prejudiced the adverse party. Laches is an equitable doctrine which may be invoked when delay by one
3 party works to the disadvantage of the other, causing a change of circumstances which would make the
4 grant of relief to the delaying party inequitable.” Building & Constr. Trades v. Public Works, 108 Nev.
5 605, 610–11, 836 P.2d 633, 636–37 (1992); Carson City v. Price, 113 Nev. 409, 412, 934 P.2d 1042,
6 1043 (1997). Elements of laches include knowledge of a claim, unreasonable delay, neglect, which
7 taken together cause actual prejudice to defending party. If you have a legal claim, you have to act on
8 it in a timely manner.

9 Again, if DIR was going to assess such premium penalties for the five-year period of December
10 21, 2010, to November 30, 2015, the time to have assessed that penalty was in 2014 when the State first
11 intervened and investigated IAS. DIR’s negligence in doing what it might well have been expected or
12 required to do should not be overlooked to the detriment of IAS, especially when all cosmetology
13 professionals have had workers’ compensation coverage and the State’s interests have not been harmed
14 in any way.

15 Finally, DIR should be equitably estopped from asserting premium penalties against IAS. In
16 this regard, equitable estoppel operates as a bar to a party from asserting a legal claim or defense that is
17 contrary or inconsistent with his or her prior action of conduct. “Equitable estoppel functions to
18 prevent the assertion of legal rights that in equity and good conscience should not be available due to a
19 party's conduct.” In re Harrison Living Tr., 121 Nev. 217, 223, 112 P.3d 1058, 1061–62 (2005).
20 There are four elements of equitable estoppel: (1) the party to be estopped must be apprised of the true
21 facts; (2) he must intend that his conduct shall be acted upon, or must so act that the party asserting
22 estoppel has the right to believe it was so intended; (3) the party asserting the estoppel must be ignorant
23 of the true state of facts; (4) he must have relied to his detriment on the conduct of the party to be
24 estopped. Among other things, “silence can raise an estoppel quite as effectively as can words.”
25

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

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

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

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

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

23 A stay should be granted to preserve the status quo, preserve the effectiveness of an ultimate
24 judgment on the merits, and where IAS will suffer irreparable injury during the pendency of an appeal
25 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

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

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

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

14 **F. Interests of the Public**

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

19 ///

20 ///

21

22 ³ The foregoing problem with non-recoupment of benefits unjustifiably paid was identified and discussed in Ransier v. State
23 Ind. Ins. Sys., 104 Nev. 742, 766 P.2d 274 (1988). In this regard, our Nevada Supreme Court held that the State Industrial
24 Insurance System could not recoup funds properly paid to an injured employee pending an appeal, which are later found to
25 be unwarranted after appeal. Thus, in 1989, in response to the Ransier 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 not permit recoupment of accident benefits, which includes medical treatment
for injuries, including surgery. Id.; see also NRS 616A.025.

1 **V. CONCLUSION**

2 For all of the foregoing reasons, IAS requests the Court enter an order staying enforcement of
3 the Appeals Officer's Decision and Order, pending resolution of its within Petition for Judicial Review.
4

5 **AFFIRMATION**

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

8 DATED this 6th day of March, 2020.

9
10 
11 Jason D. Guinasso, Esq.
12 Attorney for Petitioner
13
14
15
16
17
18
19
20
21
22
23
24
25

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

I declare under penalty of perjury that the foregoing is true and correct. Executed on March 10, 2020, at Reno, Nevada.



KATRINA A. TORRES

LIST OF EXHIBITS
PETITION FOR JUDICIAL REVIEW

EXHIBIT	DOCUMENT TITLE	# OF PAGES
Exhibit 1	Documentary Exhibit #1	14
Exhibit 2	Documentary Exhibit #2	152
Exhibit 3	Documentary Exhibit #3	90
Exhibit 4	Documentary Exhibit #4	89
Exhibit 5	Documentary Exhibit #5	23
Exhibit 6	Documentary Exhibit #6	229
Exhibit 7	Documentary Exhibit #7	6

EXHIBIT 1

EXHIBIT 1

1 Jason D. Guinasso, Esq.
Nevada Bar No. 8478
2 Reese Kintz Guinasso
190 W. Huffaker Lane, Suite 402
3 Reno, NV 89511
Attorney for International Academy of Style
4

5 NEVADA DEPARTMENT OF ADMINISTRATION
6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

8
9 of
10 INTERNATIONAL ACADEMY OF
STYLE, BONNIE SCHULTZ & LONI
11 CASTEEL
12

Case No.: 1706706

Appeal No.: 1702537-SYM

13
14
15 **INTERNATIONAL ACADEMY OF STYLE'S**
16 **DOCUMENTARY EXHIBIT #1**
17
18
19
20
21



22
23 Reese Kintz,
Guinasso
190 W Huffaker Ln
Suite 402
24 Reno, NV 89511
(775) 853-8746
25

1 **AFFIRMATION**

2 The undersigned does hereby affirm that **INTERNATIONAL ACADEMY OF**
3 **STYLE'S DOCUMENTARY EXHIBIT #1** filed under Appeal No. 1702537-SYM:

4 ☒ Does not contain the social security number of any person.

5 **-OR-**

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

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

8 **-or-**

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

11
12 DATED this 28th day of June, 2017

13
14 
15 Jason D. Guinasso, Esq.
16 Attorney for International Academy of Style
17
18
19
20
21



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

1 **CERTIFICATE OF SERVICE**

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

5 On June 28th, 2017, I served the following:

6 **INTERNATIONAL ACADEMY OF STYLE'S**

7 **DOCUMENTARY EXHIBIT #1**

8 on the following in said cause as indicated below:

9 INTERNATIONAL ACADEMY STYLE 10 BONNIE SCHULTZ & LONI CASTEEL 2295 MARKET STREET RENO, NV 89502 11 (VIA U.S. MAIL)	DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 400 CARSON CITY, NV 89703 (VIA U.S. MAIL)
12 LEGAL SECTION DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 201 13 CARSON CITY, NV 89703 (VIA HAND DELIVERY)	DEPARTMENT OF ADMINISTRATION APPEALS DIVISION 1050 E WILLIAM ST., SUITE 450 CARSON CITY, NV 89701 (VIA HAND DELIVERY)

14
15 I declare under penalty of perjury that the foregoing is true and correct. Executed on
16 June 28th, 2017, at Reno, Nevada.

17 
18 _____
KATRINA A. TORRES



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

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



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

EXHIBIT 1

EXHIBIT 1

1 Jason D. Guinasso, Esq.
Nevada Bar No. 8478
2 Reese Kintz Guinasso
190 W. Huffaker Lane, Suite 402
3 Reno, NV 89511
Attorney for International Academy of Style
4

5 NEVADA DEPARTMENT OF ADMINISTRATION
6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

8
9 of
10 INTERNATIONAL ACADEMY OF
STYLE, BONNIE SCHULTZ & LONI
11 CASTEEL
12

Case No.: 1706706
Appeal No.: 1702537-SYM

13
14
15 **INTERNATIONAL ACADEMY OF STYLE'S**
16 **DOCUMENTARY EXHIBIT #1**
17
18
19
20
21



22
23 Reese Kintz,
Guinasso
190 W Huffaker Ln
Suite 402
24 Reno, NV 89511
(775) 853-8746
25

1 **AFFIRMATION**

2 The undersigned does hereby affirm that **INTERNATIONAL ACADEMY OF**
3 **STYLE'S DOCUMENTARY EXHIBIT #1** filed under Appeal No. 1702537-SYM:

4 ☒ Does not contain the social security number of any person.

5 **-OR-**

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

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

8 **-or-**

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

11
12 DATED this 28th day of June, 2017

13
14 
15 Jason D. Guinasso, Esq.
16 Attorney for International Academy of Style
17
18
19
20
21



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

1 **CERTIFICATE OF SERVICE**

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

5 On June 28th, 2017, I served the following:

6 **INTERNATIONAL ACADEMY OF STYLE'S**

7 **DOCUMENTARY EXHIBIT #1**

8 on the following in said cause as indicated below:

9 INTERNATIONAL ACADEMY STYLE 10 BONNIE SCHULTZ & LONI CASTEEL 2295 MARKET STREET RENO, NV 89502 11 (VIA U.S. MAIL)	DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 400 CARSON CITY, NV 89703 (VIA U.S. MAIL)
12 LEGAL SECTION DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 201 13 CARSON CITY, NV 89703 (VIA HAND DELIVERY)	DEPARTMENT OF ADMINISTRATION APPEALS DIVISION 1050 E WILLIAM ST., SUITE 450 CARSON CITY, NV 89701 (VIA HAND DELIVERY)

14
15 I declare under penalty of perjury that the foregoing is true and correct. Executed on
16 June 28th, 2017, at Reno, Nevada.

17 
18 _____
KATRINA A. TORRES



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

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



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

FILED

2015 SEP -9 PM 1:43

STEVE TUTTLE
RENO JUSTICE COURT
BY *N. Ayala*

IN THE JUSTICE COURT OF RENO TOWNSHIP

IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA

STATE OF NEVADA,

Plaintiff,

vs.

BONNIE JEAN SCHULTZ and
LONI DOREEN CASTEEL

Defendants.

RCR 2015 083504

Case No.

Dept. No.

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

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

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

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

8 AFFIRMATION PURSUANT TO NRS 239B.030

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

11 DATED this 8 day of September, 2015.

12
13 ADAM PAUL LAXALT
Attorney General

14
15 By: 

16 ERIC NICKEL
17 Senior Deputy Attorney General
18 Nevada Bar No. 5439
19 Workers Compensation Fraud Unit
20 5420 Kietzke Lane, Suite 202
21 Reno, Nevada 89511
22 (775) 850-4110

23 ATTORNEY FOR THE STATE OF NEVADA

24
25
26
27
28
Summons

Office of the County General
5420 Kietzke Avenue, Suite 202
Reno, NV 89511

IN THE JUSTICE COURT OF RENO TOWNSHIP
IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA

STATE OF NEVADA,

Plaintiff,

vs.

BONNIE JEAN SCHULTZ., and
LONI DOREEN CASTEEL,

Defendants.

RCR 2015 083504
Case No. _____
Dept. No. 1

SUMMONS

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 24th day of October, 2015, at the hour of 9:30 A..m., to answer a charge made against you upon a complaint having been filed in the Reno Justice Court for the charge of FAILURE BY EMPLOYER TO PROVIDE, SECURE AND MAINTAIN INDUSTRIAL INSURANCE COMPENSATION FOR EMPLOYEES, a violation of NRS 616D.200, a misdemeanor.

Dated this 9th day of September, 2015.

Patricia J. Lynch
JUSTICE OF THE PEACE

Personal Identifiers:
Defendant: Bonnie Jean Schultz
DOB: 03/20/1943
Defendant Business: International Academy of Style
Address: 2295 Market Street, Reno, Nevada
Phone: (775) 823-9003

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

RETURN OF SERVICE

STATE OF NEVADA

COUNTY OF _____

) ss

I hereby certify that I received the described document: **SUMMONS**, on _____, 2015, and that I personally served the same upon:

Person Served: _____

Served at: _____

Date: _____

Time: _____

By: _____
(signature)

Name: _____
Investigator, a Peace Officer
Office of the Attorney General
5420 Kietzke Lane, Suite 202
Reno, Nevada 89511
(775) 688-1818

AFFIRMATION

Pursuant to NRS 239B.030, the undersigned does hereby affirm that the preceding document **DOES NOT** contain the social security number of any person.

IAS0004

IN THE JUSTICE COURT OF RENO TOWNSHIP

IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA

STATE OF NEVADA,

Plaintiff,

vs.

BONNIE JEAN SCHULTZ., and
LONI DOREEN CASTEEL,

Defendants.

RCP 2015

083504

Case No. _____

Dept. No. _____

SUMMONS

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 October, 2015, at the hour of 9:30 A.m., to answer a charge made against you upon a complaint having been filed in the Reno Justice Court for the charge of FAILURE BY EMPLOYER TO PROVIDE, SECURE AND MAINTAIN INDUSTRIAL INSURANCE COMPENSATION FOR EMPLOYEES, a violation of NRS 616D.200, a misdemeanor.

Dated this 9th day of September, 2015.

Patricia A. Lynch
JUSTICE OF THE PEACE

Personal Identifiers:

Defendant: Loni Doreen Casteel

DOB: 01/03/1961

Defendant Business: International Academy of Style

Address: 2295 Market Street, Reno, Nevada

Phone: (775) 823-9003

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

RETURN OF SERVICE

STATE OF NEVADA)
COUNTY OF _____) ss

I hereby certify that I received the described document: **SUMMONS**, on _____, 2015, and that I personally served the same upon:

Person Served: _____

Served at: _____

Date: _____ Time: _____

By: _____
(signature)

Name: _____
Investigator, a Peace Officer
Office of the Attorney General
5420 Kietzke Lane, Suite 202
Reno, Nevada 89511
(775) 688-1818

AFFIRMATION
Pursuant to NRS 239B.030, the undersigned does hereby affirm that the preceding document **DOES NOT** contain the social security number of any person.

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



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, Nevada 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:


LORRAINE WEBBER

Legal Secretary II
Workers' Compensation Fraud Unit
(775) 850-4116

IAS0007

JA0069

From: Eric A. Nickel ENickel@ag.nv.gov
Subject: RE: International Academy of Style
Date: October 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. :-)

IAS0008

JA0070

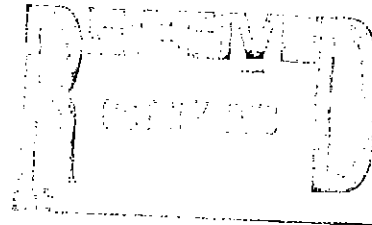
ADAM PAUL LAXALT
Attorney General



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

WESLEY K. DUNCAN
First Assistant Attorney General

NICHOLAS A. TRUTANICH
First Assistant Attorney General



October 25, 2016

Jason D. Guinasso, Esq.
Guinasso Law, Ltd.
190 Huffaker Lane, Suite 402
Reno, Nevada 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:

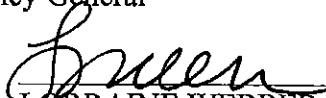
For your records, please find enclosed a copy of the Dismissal Memorandum in the above-referenced matter.

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

IAS0009

JA0071

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

MEMORANDUM

To: Reno Justice Court

From: Eric Nickel, Senior Deputy Attorney General

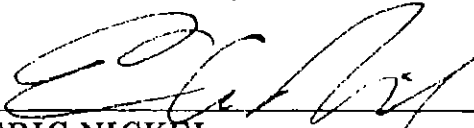
Subject: State of Nevada v. Bonnie Jean Schultz and Loni Dorden
Case No. RCR 2015-083504

2016 OCT 19 PM 12:49
FILED
DEPUTY ATTORNEY GENERAL
RENO JUSTICE COURT
BY

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

JA0072

EXHIBIT 2

EXHIBIT 2

1 Jason D. Guinasso, Esq.
Nevada Bar No. 8478
2 Reese Kintz Guinasso
190 W. Huffaker Lane, Suite 402
3 Reno, NV 89511
Attorney for International Academy of Style
4

5 NEVADA DEPARTMENT OF ADMINISTRATION

6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

8
9 of

Case No.: 1706706

10 INTERNATIONAL ACADEMY OF
STYLE, BONNIE SCHULTZ & LONI
11 CASTEEL
12

Appeal No.: 1702537-SYM

13
14
15 **INTERNATIONAL ACADEMY OF STYLE'S**

16 **DOCUMENTARY EXHIBIT #2**
17
18
19
20
21



23 Reese Kintz,
Guinasso
190 W Huffaker Ln
Suite 402
24 Reno, NV 89511
(775) 853-8746
25

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-

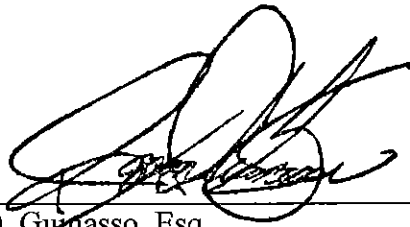
☐ Contains the social security number of a person as required by:

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, Esq.
Attorney for International Academy of Style



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 28th, 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 BONNIE SCHULTZ & LONI CASTEEL 2295 MARKET STREET RENO, NV 89502 (VIA U.S. MAIL)	DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 400 CARSON CITY, NV 89703 (VIA U.S. MAIL)
LEGAL SECTION DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 201 CARSON CITY, NV 89703 (VIA HAND DELIVERY)	DEPARTMENT OF ADMINISTRATION APPEALS DIVISION 1050 E WILLIAM ST., SUITE 450 CARSON CITY, NV 89701 (VIA HAND DELIVERY)

I declare under penalty of perjury that the foregoing is true and correct. Executed on June 28th, 2017, at Reno, Nevada.



KATRINA A. TORRES



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

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 Investigator, "International Academy of Style's Position Statement Concerning the Investigation into Alleged Worker's Compensation Fraud/Failure to Maintain Worker's Compensation Coverage"	IAS0011-158



Reese Kintz,
Guinasso
190 W Huftaker 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.

GUINASSO LAW, LTD.

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.¹ 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. LEGAL ANALYSIS

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

¹ 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. Finally, the 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

Deputy Attorney General Daniell Valerio
Nevada Attorney General's Office
Worker's Compensation Fraud Unit
Page 7 of 9

determines whether an employment relationship exists. *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 indispensable 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.

(GUINASSO LAW, LTD. (

Deputy Attorney General Daniell Valerio
Nevada Attorney General's Office
Worker's Compensation Fraud Unit
Page 8 of 9

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.² 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.

² 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.

GUINASSO LAW, LTD.

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

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 D. 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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
HOURS		8-730	8-730	9-730	9-530

My Charges are as follows:

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 \$ _____.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Stacy A. Slazas
Independent Contractor

Date 7/3/02

Signed: [Signature]
International Academy of Style

Date 7/3/02

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return) Stacy L. Slazas	
Business name, if different from above same	
Check appropriate box: <input checked="" type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) >	
Address (number, street, and apt. or suite no.) 1077 Riverside Dr. #76	Requester's name and address (optional)
City, state, and ZIP code RENO, NV 89503	
List account number(s) here (optional)	

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
OR
Employer identification number

Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person > 	Date >
-----------	---	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

1. 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 payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 06/01/2012

BUSINESS CLASSIFICATION: General Business

BUSINESS LOCATION:

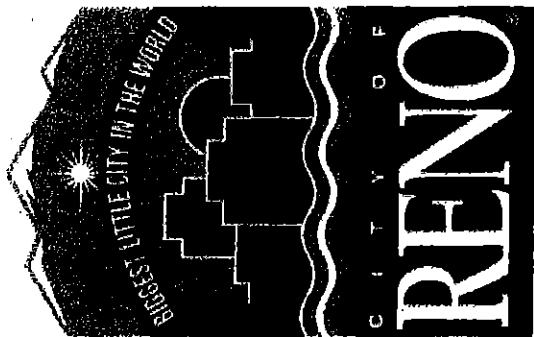
1077 Riverside Dr Apt 76

NAME OF BUSINESS:

Stacy Slazas

LICENSEE - NAME AND ADDRESS:

Stacy Slazas
1077 Riverside Dr #76
RENO, NV 89503



LICENSE #: 122850

EXPIRATION DATE: 05/31/2013

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

Stacy Slazas
SIGNATURE
CITY CLERK
City of Reno

IAS0023

JA0090

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

STATE OF NEVADA)

Washoe COUNTY) SS.

Stacy A. Slazas 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

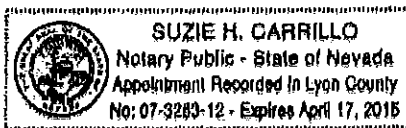
I, Stacy A. Slazas do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name

SIGNED AND SWORN to before me this 3rd day of July 2012

By STACY ANN SLAZAS



Suzie H. Carrillo
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 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

IAS0025

JA0092

1:54 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
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 - Dec 13			<u>8,276.50</u>



INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

11/13 - 12/31/13

S	Tuesday	Wednesday	Thursday	Friday	Saturday
	8:30 - 5	8:30 - 5	8:30 - 7:30	8:30 - 5	

My Charges are as follows:

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 \$ 15.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Meledie Wolf Date: Jan 2, 2013
Independent Contractor

Signed: [Signature] Date: 1/2/13
International Academy of Style

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific instructions on page 2.

Name (as shown on your income tax return)
Meledja WOLF

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > ☐ Exempt payee
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)
710 Balzar Cir

City, state, and ZIP code
Reno NV 89502

Requester's name and address (optional)

List account number(s) here (optional)

Part III Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Standard account number

OR

Employer identification number

Part IV Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person *Meledja Wolf* Date *Jan 2, 2013*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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

STATE OF NEVADA)
Washoe) SS.
COUNTY)

Meledie Wolf 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

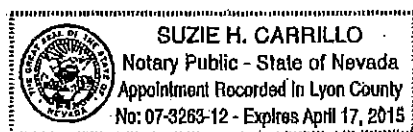
Meledie Wolf do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed Meledie Wolf

Printed Name Meledie Wolf

SIGNED AND SWORN to before me this 19th day of November 2013

By Meledie Wolf



Suzie H. Carrillo
NOTARY PUBLIC

NEVADA BUSINESS REGISTRATION

1007332921

Please see instructions regarding form detail and online registration options.

1 I Am Applying For: <input checked="" type="checkbox"/> * SEND A COPY TO EACH AGENCY		<input type="checkbox"/> Unemployment Insurance <small>(Employment Security Division - ESD)</small>		<input checked="" type="checkbox"/> Sales/Use Tax Permit <small>(Department of Taxation)</small>		<input type="checkbox"/> Modified Business Tax 		<input type="checkbox"/> Local Business License 	
<input type="checkbox"/> New Business 		<input type="checkbox"/> Change in Ownership/ Business Entity <input type="checkbox"/> Change in Corporate Officers <input type="checkbox"/> Change in Name 		<input type="checkbox"/> Change in Location <input type="checkbox"/> Change in Mailing Address <input type="checkbox"/> Add Location 		<input checked="" type="checkbox"/> ReOpen			
3 Business Entity Type:		<input checked="" type="checkbox"/> Sole Proprietor <input type="checkbox"/> Association <input type="checkbox"/> Corporation 		<input type="checkbox"/> LLLP <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company 		<input type="checkbox"/> Government Entity <input type="checkbox"/> Other			
3A If LLC please check Federal tax filing type		<input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership							
4 Corporate/Entity Name <small>(as shown on State Business License):</small>				Corporate/Entity Telephone		5		Federal Tax Identification Number	
6 Corporate/Entity Address:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4		State of Incorporation or Formation	
7 Nevada Name (DBA): Meledie Wolf				Business Telephone (775) 224-7504		Fax ()			
8 E-mail Address: MeledieWolf		Website Address:		9 Nevada Business Identification #: (11 digits) NV					
10 Mailing Address:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4			
710 Balzar Cir		Reno, NV 89502							
11 Location(s) of Nevada Business Operations:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4			
710 Balzar Cir		Reno, NV 89502							
12 Location of Business Records:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #				City, State, and Zip Code +4			
SAME AS 11		Reno, NV 89502				Telephone Number: ()			
13 List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach additional sheets if needed. ** The Department of Taxation & Employment Security Division are the only agencies to require a SSN.									
Last, First, MI: Wolf Meledie R.		Residence Address (Street): 710 Balzar Cir		City, State, Zip +4: Reno, NV 89502		Date of Birth: 4/10/89		Residence Telephone: (775) 224-7504	
Title: Mrs.		Percent Owned:		City, State, Zip +4:		Date of Birth:		Residence Telephone:	
Last, First, MI:		Residence Address (Street):		City, State, Zip +4:		Date of Birth:		Residence Telephone:	
Title:		Percent Owned:		City, State, Zip +4:		Date of Birth:		Residence Telephone:	
Last, First, MI:		Residence Address (Street):		City, State, Zip +4:		Date of Birth:		Residence Telephone:	
Title:		Percent Owned:		City, State, Zip +4:		Date of Birth:		Residence Telephone:	
Responsible Local Contact (Last, First, MI & Title):		Residence Address (Street):		City, State, Zip +4:		Date of Birth:		Residence Telephone:	
Date Business Started in Nevada: 4-28-08		Date Nevada Location Opened: 1-1-2014		Date First Worker Hired in Nevada:		Date of First Nevada Payroll:		Amount of First Nevada Payroll:	
District 1		Number of Employees: 6							
15 PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS									
<input type="checkbox"/> Mining <input type="checkbox"/> Service <input type="checkbox"/> Tobacco <input type="checkbox"/> Delivery <input type="checkbox"/> Wholesale		<input type="checkbox"/> Domestic <input type="checkbox"/> Agriculture <input type="checkbox"/> Manufacturing <input type="checkbox"/> Transportation <input type="checkbox"/> Not for Profit		<input type="checkbox"/> Outside Dining <input type="checkbox"/> Home Occupation <input type="checkbox"/> Retail Sales—New <input type="checkbox"/> Retail Sales—Used <input type="checkbox"/> Live Entertainment		<input type="checkbox"/> Water Appropriation <input type="checkbox"/> Hazardous Material <input type="checkbox"/> Construction/Erection <input type="checkbox"/> Tire Sales <input type="checkbox"/> Environmental Discharge		<input type="checkbox"/> Adult Materials/Activity <input type="checkbox"/> Leased or Leasing Employees <input type="checkbox"/> Leasing (Other than Employees) <input type="checkbox"/> Supply/Use Temporary Workers <input type="checkbox"/> Regulated by Federal/State Permit Number	
<input type="checkbox"/> Amusement Machines <input type="checkbox"/> Alcohol <input type="checkbox"/> Gaming <input type="checkbox"/> Health Services		<input type="checkbox"/> Registered Agent <input type="checkbox"/> Financial Institutions <input type="checkbox"/> Mortgage Brokers <input type="checkbox"/> Banker <input type="checkbox"/> Other							
16 Describe in Detail the Nature of Your Business in Nevada. Include Products Sold, Labor Performed and/or Services Rendered. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.									
Hair styles									
17 If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section:									
Date Acquired/Changed:		Acquired/Changed by:		<input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other		Portion Acquired/Changed:		<input type="checkbox"/> In Whole <input type="checkbox"/> In Part	
Name(s) of Previous Owner(s):				Previous Owner(s) Business Name:					
Address (Street):				City:		State:		Zip Code +4:	
Enter Your Previous Nevada Sales/Use Tax Permit Number, if applicable:				Enter Previous Owner(s) ESD Account Number:					
* Signatures must be that of a responsible party *									
I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing.									
*Signature Responsible Party / Original: Meledie Wolf				Print Name And Title: Meledie Wolf		Date: 11/19/20		Odo:	
*Signature Responsible Party / Original:				Print Name And Title:		Date:		Odo:	

ORIGINAL SIGNATURES REQUIRED BY AGENCIES - KEEP A COPY FOR YOUR RECORDS

JA0097 APP-01.00
Revised 11-01-12

NEVADA DEPARTMENT OF TAXATION

SUPPLEMENTAL REGISTRATION

Please print clearly — Use black or blue ink only
Please mark applicable type(s) (See Instructions)

☐ Sales/Use Permit☒ Consumer Use Tax Permit☐ Certificate of Authority☐ Live Entertainment

For Department Use Only

TID:

1007332921

Dept. of Taxation Representative accepting application:

Dandy

RECEIVED

NOV 19 2013

1. DBA (as shown on the Nevada Business Registration Form):

Melodie Wolf

2. Business telephone number:

775) 224-7504

3.

List STATE of incorporation or formation (if applicable):

Department of Taxation
District 4

FEES AND SECURITY DEPOSIT

4. Estimated total monthly receipts:

1,800

6.

Estimated total Nevada monthly TAXABLE receipts:

2

7. Reporting cycle (check choice of reporting)

Sales Tax Accounts with over \$10,000 a month in TAXABLE sales must report monthly.

Monthly

Quarterly

Annual

Sales/Use Tax

Use Tax

Live Entertainment Tax Occupancy ☐ 200 to 7,499 ☐ 7,500 or More☐
☐
☐☐
☐☒

8. Security (See Instructions)

☐ Cash \$☐ Surety #

9. Sales Tax Fee (See instructions):

f

10.

Total Nevada Business Locations:

1

OTHER INFORMATION

Name of spouse/relative

Address of spouse/relative

Phone number of spouse/relative

Patrick Billings

710 Balzar Cir Reno, NV 89502

(775) 530 3881

Name of other contact

Address of other contact

Phone number of other contact

Accountant/bookkeeper

Address of accountant/bookkeeper

Phone number of accountant/bookkeeper

Other employment (if applicable):

Company name:

Company name:

Name of bank/financial institution - location / account number:

Business account:

Personal account:

US Bank

FOR DEPARTMENT USE ONLY

ST/UT No.:

MBT No.:

Combine Accts: ☐ Yes ☐ No Previous Acct:Previous Acct Cancelled: ☐ Yes ☐ No

Comments: Re-instate BUS eff 1-1-14

No fee

☐ Cash☐ Check

ABA #:

Bank:

Branch:

**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

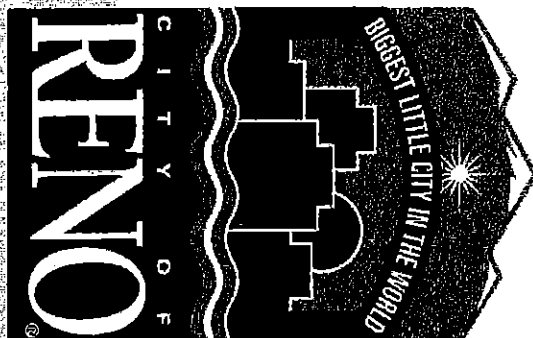
EFFECTIVE DATE: 02/01/2013

BUSINESS
CLASSIFICATION: General Business

BUSINESS LOCATION: 710 BALZAR CIR

NAME OF BUSINESS: Meledie Wolf-Billings

LICENSEE - NAME AND ADDRESS: Meledie Wolf-Billings
710 Balzar Cir
RENO, NV 89502



LICENSE #: 121966

EXPIRATION DATE: 01/31/2014

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

IAS0032

JA0099


SIGNATURE

CITY CLERK

City of Reno

1:50 PM

01/08/14

INTERNATIONAL ACADEMY OF STYLE
Checks for Meledie Wolf
 January through December 2013

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 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 - Dec 13			<u>25,415.95</u>

IAS0033

Page 1

JA0100

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant.

I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

1/1/13 - 12/31/13

S	Tuesday	Wednesday	Thursday	Friday	Saturday
IRS	1:00 - 7:30	1:00 - 7:30		1:00 - 7:30	

/ Charges are as follows:

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 \$ 9.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Becky Hernandez Date 1-2-2013
Independent Contractor

Signed: [Signature] Date 1/2/13
International Academy of Style

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific instructions on page 2.

Name (as shown on your income tax return)
Rebecca Hernandez

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > ☐ Exempt payee
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)
74 Zircon Dr

City, state, and ZIP code
Reno NV 89521

List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Disregarded entity number

OR

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person > **Rebecca Hernandez** Date > **1-2-2013**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

STATE OF NEVADA)
Washoe COUNTY) SS.

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

Signed

Printed Name _____

By Rebecca Leigh Hernandez



THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 07/01/2013

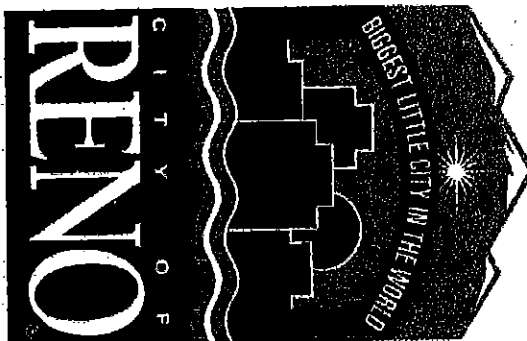
BUSINESS
CLASSIFICATION: Beauty Shop

BUSINESS LOCATION: 7111 S Virginia St Ste A16

NAME OF BUSINESS: Aplus Hair Nails & Skin

LICENSEE - NAME AND ADDRESS:

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



LICENSE #: 114200

EXPIRATION DATE: 06/30/2014

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

SIGNATURE

CITY CLERK

City of Reno

IAS0037

JA0104

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.**

JA0105

IAS0038

1:52 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8276	2/13/2013	International Acade...	229.50
8279	2/15/2013	International Acade...	175.50
8306	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	4/6/2013	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...	292.50
8517	5/24/2013	International Acade...	157.50
8531	5/31/2013	International Acade...	207.00
8549	6/7/2013	International Acade...	157.50
8567	6/14/2013	International Acade...	175.50
8600	6/28/2013	International Acade...	292.50
8623	7/12/2013	International Acade...	207.00
8636	7/19/2013	International Acade...	175.50
8647	7/26/2013	International Acade...	189.00
8672	8/2/2013	International Acade...	148.50
8693	8/9/2013	International Acade...	171.00
8725	8/16/2013	International Acade...	229.50
8738	8/23/2013	International Acade...	190.00
8753	8/30/2013	International Acade...	170.00
8768	9/6/2013	International Acade...	170.00
8780	9/13/2013	International Acade...	170.00
8808	9/20/2013	International Acade...	190.00
8837	10/4/2013	International Acade...	315.00
8860	10/11/2013	International Acade...	190.00
8878	10/18/2013	International Acade...	70.00
8900	10/24/2013	International Acade...	190.00
8939	11/8/2013	International Acade...	370.00
8957	11/15/2013	International Acade...	190.00
8982	11/22/2013	International Acade...	209.00
9006	12/9/2013	International Acade...	209.00
9050	12/20/2013	International Acade...	390.50
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>7,680.50</u>

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows: 1/1/13 - 10/31/13

YS	Tuesday	Wednesday	Thursday	Friday	Saturday
	11-7:30	9-5	9-2		

My Charges are as follows:

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 \$ 12.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: [Signature]
Independent Contractor

Date 1/2/13

Signed: [Signature]
International Academy of Style

Date 1/2/13

Request for Taxpayer Identification Number and Certification

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

Print or type
See specific instructions on page 2.

Name (as shown on your income tax return)

Andrea Rene Upson

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) >
☐ Other (see instructions) >

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

3872 Zoe Ln

City, state, and ZIP code

Reno, NV 89519

Requester's name and address (optional)

List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

OR

Employer identification number

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

[Signature]

Date > 1/2/13

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,

- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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

STATE OF NEVADA)
Washoe) SS.
COUNTY)

Andrea Upson 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

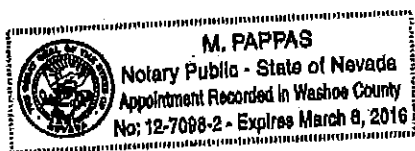
Andrea Upson do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed [Signature]

Printed Name Andrea Upson

SIGNED AND SWORN to before me this 20 day of November 2013

By Andrea Upson



[Signature]
NOTARY PUBLIC

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

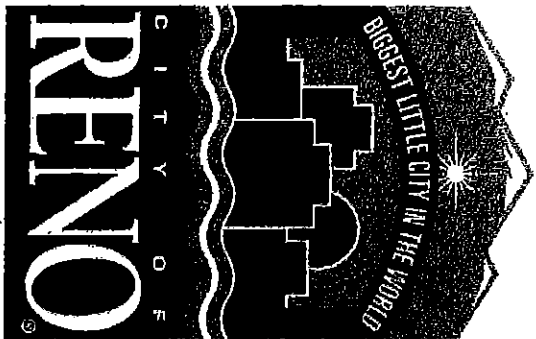
EFFECTIVE DATE: 02/01/2013

BUSINESS
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 3872 Zoe Ln

NAME OF BUSINESS: Andrea Upson

LICENSEE - NAME AND ADDRESS:
Andrea Rene Upson
3872 Zoe Ln
RENO, NV 89519



LICENSE #: 121909

EXPIRATION DATE: 01/31/2014

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

SIGNATURE

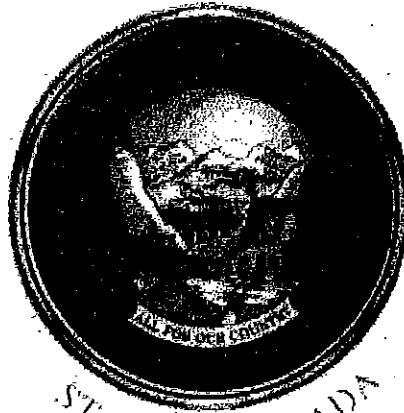
CITY CLERK

City of Reno

IAS0043

JA0110

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

Sole Proprietor

Andrea Upson

Nevada Business Identification #NV20101590989

Expiration Date: 08/31/2014

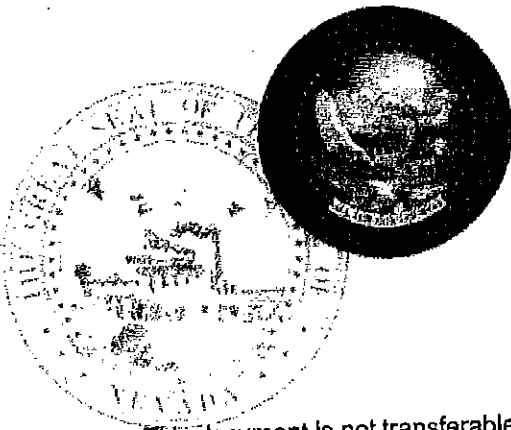
In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

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

A handwritten signature in black ink, appearing to read "Ross Miller".

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.**

IAS0044

JA0111

1:48 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 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...	281.00
8530	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
8694	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
8828	9/27/2013	International Acade...	258.00
8838	10/4/2013	International Acade...	258.00
8861	10/11/2013	International Acade...	258.00
8880	10/18/2013	International Acade...	258.00
8895	10/24/2013	International Acade...	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
			<u>10,980.50</u>
Jan - Dec 13			

PA00045

JA0112

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows: 1/1/13 - 12/31/13

\$	Tuesday	Wednesday	Thursday	Friday	Saturday
	8:00AM 5:PM			8:30AM 5:PM	

My Charges are as follows:

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 \$ 14.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Melissa Wolf Date 1-2-13
Independent Contractor

Signed: [Signature] Date 1/2/13
International Academy of Style

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return) Melissa Wolf	
Business name, if different from above Same	
Check appropriate box: <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) >	
Address (number, street, and apt. or suite no.) 732 BAZAR Cir	
City, state, and ZIP code Keno NV 89502	
List account number(s) here (optional)	
Requester's name and address (optional)	

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

	OR Employer identification number
--	--------------------------------------

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person **Melissa Wolf** Date **1-2-13**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

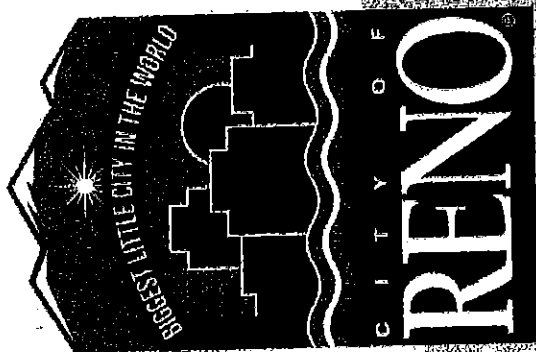
- The U.S. owner of a disregarded entity and not the entity,

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2013

EXPIRATION DATE: 01/31/2014

LICENSE #: 121971



BUSINESS CLASSIFICATION: General Business

RENO WASHOE CO., NEVADA

BUSINESS LOCATION: 732 BALZAR CIR

NAME OF BUSINESS: Melissa Wolf

THIS LICENSE EXPIRES AS SPECIFIED
ABOVE

LICENSEE - NAME AND ADDRESS:
Melissa K. Wolf
732 Balzar Cir
Reno, NV 89502

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


SIGNATURE CITY CLERK

City of Reno

JA0115

IAS0048

STATE OF NEVADA)
Washoe COUNTY) SS.

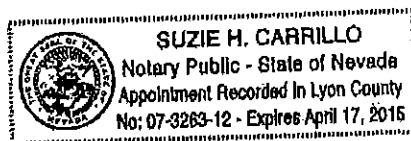
1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
3. In accordance with the provisions of NRS 616B.659, I have not elected to be 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

Melissa Wolf do hereby swear under penalty of perjury that the
assertions of this affidavit are true.

Stained**Printed Name**

SIGNED AND SWORN to before me this 19th day of November 2013

By Melissa Wolf



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 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

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 22nd day of November, 2013.

Please Post in a Conspicuous Location

IAS0050

JA0117

1:49 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8246	2/5/2013	International Acade...	616.00
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
8502	5/17/2013	International Acade...	525.00
8580	6/11/2013	International Acade...	632.00
8588	6/14/2013	International Acade...	567.50
8682	6/21/2013	International Acade...	563.00
8824	7/12/2013	International Acade...	574.00
8849	7/26/2013	International Acade...	427.00
8898	8/9/2013	International Acade...	580.00
8755	8/30/2013	International Acade...	893.00
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
	12/21/2013	Petty Cash	200.00
			<u>12,282.50</u>
Jan - Dec 13			



INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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. I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
 2. I am contracted to record and track student grades and attendance.
- I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

	Tuesday	Wednesday	Thursday	Friday	Saturday
RS	8:30-5:00	8:30-5:00	8:30-5:00	8:30-5:00	8:30-5:30

Charges are as follows:

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 \$ 9.00

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Ashley Wash-storey Date 11-22-13
Independent Contractor

Signed: [Signature] Date 11/22/13
International Academy of Style

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Ashley Walsh Storey

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) >
☐ Other (see instructions) >

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

5204 Eagle Place

City, state, and ZIP code

Bend, NV 89510

List account number(s) here (optional)

Requester's name and address (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

OR

Employer identification number

Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

Ashley Storey

Date > 11-22-13

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

1. 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 payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

STATE OF NEVADA)
) SS.

Ashley Walsh-storey being duly sworn, deposes and states:

- I, Andrew Walsh Storey do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed Wiley J. King

Printed Name Ashley Walsh-Storero

SIGNED AND SWORN to before me this 21st day of November 2013

By Ashley Walsh-Storey.



Sandy Canelino
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 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

IAS0055

JA0122

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

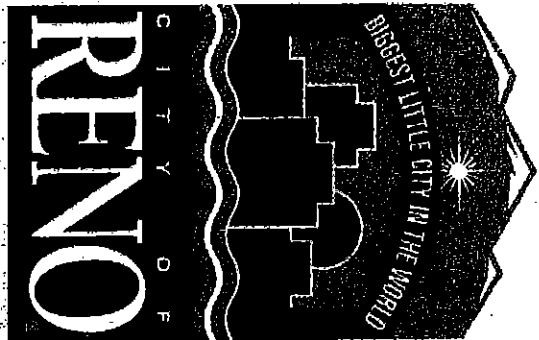
EFFECTIVE DATE: 08/01/2013

BUSINESS
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 5204 Eagle Pl

NAME OF BUSINESS: Ashley Walsh-Storey

LICENSEE - NAME AND ADDRESS:
Ashley Walsh-Storey
5204 Eagle Pl
RENO, NV 89510



LICENSE #: 126264

EXPIRATION DATE: 07/31/2014

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


SIGNATURE CITY CLERK

City of Reno

JA0123

IAS0056

1:48 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
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 - Dec 13			<u>7,238.00</u>

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style.

Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant.

I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows: 1/2/13 to 12/31/13

YS	Tuesday	Wednesday	Thursday	Friday	Saturday
	9-3	9-7 30	9-3	9-3	9-5

My Charges are as follows:

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 \$ 13.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: [Signature] Date 1/2/13
Independent Contractor

Signed: [Signature] Date 1/2/13
International Academy of Style

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Charissa Banks

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) >
☐ Other (see instructions) >

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

10601 Vista Bella Ln.

City, state, and ZIP code

Kenner NV 89521

Requester's name and address (optional)

List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

OR

Employer identification number

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

W. Banks

Date > 1/2/13

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

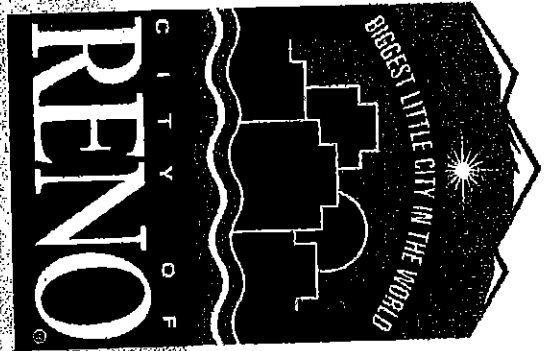
EFFECTIVE DATE: 02/01/2013

BUSINESS
CLASSIFICATION: General Business

BUSINESS LOCATION: 2295 Market St

NAME OF BUSINESS: Char's Charades

LICENSEE - NAME AND ADDRESS:
Charissa Banks
10601 Vista Bella Ln
RENO, NV 89521



LICENSE #: 125820

EXPIRATION DATE: 01/31/2014

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

Charissa Banks
SIGNATURE

CITY CLERK

City of Reno

JA0127 IAS0060

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

STATE OF NEVADA)

WASHOE) SS.
COUNTY)

CHARISSA BANKS 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, BRIT BURNS do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

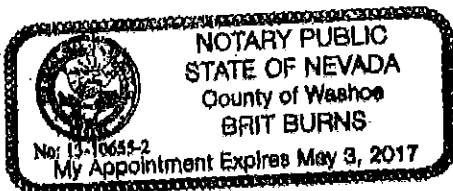
Printed Name

Charissa Banks

Charissa Banks

SIGNED AND SWORN to before me this 18 day of NOVEMBER 2013

By CHARISSA BANKS



[Signature]
NOTARY PUBLIC

IAS0061

JA0128

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 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

IAS0062

JA0129

1:44 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8255	2/1/2013	International Acade...	843.00
8257	2/9/2013	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
8534	5/31/2013	International Acade...	416.00
8545	6/7/2013	International Acade...	416.00
8564	6/14/2013	International Acade...	416.00
8583	6/21/2013	International Acade...	520.00
8596	6/28/2013	International Acade...	468.00
8597	6/28/2013	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
8749	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
8876	10/18/2013	International Acade...	423.00
8894	10/24/2013	International Acade...	416.00
8913	11/1/2013	International Acade...	442.00
8938	11/8/2013	International Acade...	364.00
8962	11/15/2013	International Acade...	364.00
8985	11/22/2013	International Acade...	364.00
8996	11/27/2013	International Acade...	182.00
9005	12/9/2013	International Acade...	351.00
9034	12/13/2013	International Acade...	364.00
9051	12/20/2013	International Acade...	364.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			19,428.50

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style.

Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant.

I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
8-5	8-5	8-5	8-5	8-5	

My Charges are as follows:

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 \$ 25.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: [Signature] Date 1/2/13
Independent Contractor

Signed: [Signature] Date 1/2/13
International Academy of Style

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return) Joyne Mikosell	
Business name, if different from above	
Check appropriate box: <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.) 18271 Alderwood Ct.	
City, state, and ZIP code Reno NV 89508	
List account number(s) here (optional)	
Requester's name and address (optional)	

Part III Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

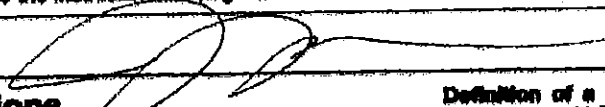
Social security number
OR
Employer identification number

Part IV Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶  Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States.
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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

STATE OF NEVADA)

) SS.

Washoe COUNTY)

Joyce Leann Mikesell 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

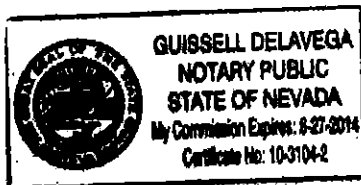
Joyce L Mikesell do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name

SIGNED AND SWORN to before me this 21 day of November 2013

By Joyce L. Mikesell



[Signature]
NOTARY PUBLIC

IAS0066

JA0133

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 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: NV20131682220

Name: Joyce Mikesell

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 21st day of November, 2013.

Please Post in a Conspicuous Location

IAS0067

JA0134

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

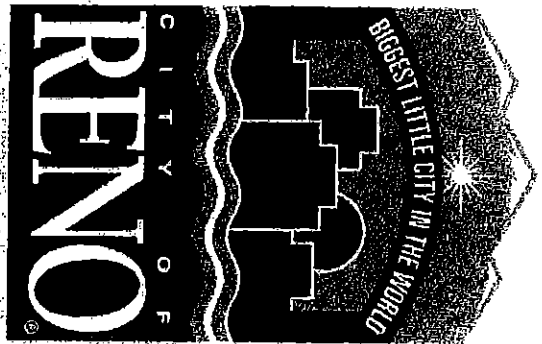
EFFECTIVE DATE: 06/01/2013

BUSINESS
CLASSIFICATION: General Business

BUSINESS LOCATION: 18221 Alderwood Ct

NAME OF BUSINESS: Joyce L Mikesell

LICENSEE - NAME AND ADDRESS:
Joyce L Mikesell
18221 Alderwood Ct
Reno, NV 89508



LICENSE #: 125758

EXPIRATION DATE: 05/31/2014

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


SIGNATURE

CITY CLERK

City of Reno

IAS0068

JA0135

LICENSE NUMBER
039342 B1302937

LICENSE TYPE
B1

LICENSE - NOT TRANSFERABLE
POST IN A CONSPICUOUS PLACE



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

YEAR LICENSE VALID
FROM 07/01/2013 TO 06/30/2014

LICENSE FEE PAID
\$75.00

THIS CERTIFIES THAT
IN THE NAME OF
LOCATED AT

JOYCE MIKESELL
JOYCE MIKESELL
18221 ALDERWOOD CT
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.

JA0136

00069



STATE OF NEVADA CONSUMER USE TAX PERMIT
DEPARTMENT OF TAXATION

Taxpayer ID: 1006645632-003
Correspondence ID: 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)

Attached 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.

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

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

The 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 interactive website, NevadaTax, located at <http://nevadatatax.nv.gov/>. Businesses can file tax returns, make payments, and view financials associated with their Sales and Use Tax account, Modified Business Tax account, and Business License account.

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

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

This 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

MAIN OFFICE	LAS VEGAS OFFICE	HENDERSON OFFICE	RENO OFFICE
1680 College Parkway, Suite 115 Carson City, Nevada, 89706-7937 Phone: (775) 684-2000	Grant Sawyer Office Bldg. Suite 1300 555 E. Washington Avenue Las Vegas, Nevada, 89101 Phone: (702) 486-2300	2550 Paseo Verde Parkway Suite 180 Henderson, Nevada, 89074 Phone: (702) 486-2300	4600 Kietzke Lane Building L, Suite 235 Reno, Nevada, 89502 Phone: (775) 687-9999

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

JA0137

1:46 PM

01/08/14

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
8336	3/8/2013	International Acade...	600.00
8347	3/15/2013	International Acade...	600.00
8371	3/29/2013	International Acade...	525.00
8387	4/5/2013	International Acade...	600.00
8418	4/12/2013	International Acade...	495.00
8432	4/19/2013	International Acade...	525.00
8449	4/26/2013	International Acade...	480.00
8460	5/3/2013	International Acade...	600.00
8488	5/10/2013	International Acade...	525.00
8507	5/17/2013	International Acade...	525.00
8520	5/24/2013	International Acade...	622.00
8536	5/31/2013	International Acade...	525.00
8547	6/7/2013	International Acade...	525.00
8561	6/14/2013	International Acade...	457.50
8579	6/21/2013	International Acade...	472.50
8598	6/28/2013	International Acade...	532.50
8628	7/12/2013	International Acade...	885.00
8651	7/26/2013	International Acade...	525.00
8676	8/2/2013	International Acade...	570.00
8696	8/9/2013	International Acade...	600.00
8719	8/16/2013	International Acade...	510.00
8739	8/23/2013	International Acade...	570.00
8758	8/30/2013	International Acade...	540.00
8770	9/6/2013	International Acade...	525.00
8783	9/13/2013	International Acade...	450.00
8800	9/20/2013	International Acade...	637.50
8829	9/27/2013	International Acade...	525.00
8836	10/4/2013	International Acade...	510.00
8864	10/11/2013	International Acade...	540.00
8882	10/24/2013	International Acade...	825.00
8912	11/1/2013	International Acade...	495.00
8937	11/8/2013	International Acade...	525.00
8964	11/16/2013	International Acade...	655.00
8987	11/22/2013	International Acade...	570.00
9001	12/11/2013	International Acade...	775.00
9024	12/13/2013	International Acade...	350.00
9044	12/20/2013	International Acade...	275.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>25,772.00</u>

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style.

Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

	Tuesday	Wednesday	Thursday	Friday	Saturday
\$	2:00pm - 7:30		1:00pm - 5:00pm		8:30 - 5:30

My Charges are as follows:

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 \$ 11.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: [Signature] Date 11/9/2013
Independent Contractor

Signed: [Signature] Date 11/9/13
International Academy of Style

Request for Taxpayer Identification Number and Certification

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

Print or type
See Special Instructions on page 2.

Name (as shown on your income tax return)
Verneeta Randle

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > ☐ Exempt payee
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)
2990 Fairwood Drive

City, state, and ZIP code
Reno, Nevada 89502

List account number(s) here (optional)

Requester's name and address (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

OR

Employer identification number

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

Date > **11/9/2013**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

STATE OF NEVADA)
Washoe COUNTY) SS.

JA0141

Secretary of State

SCOTT W. ANDERSON

*Deputy Secretary
for Commercial Recordings*



**OFFICE OF THE
SECRETARY OF STATE**

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: 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

IAS0075

JA0142

1:56 PM

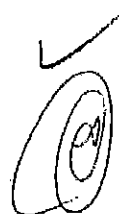
01/08/14

INTERNATIONAL ACADEMY OF STYLE

Checks for Vernetta Randle

January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
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
			<hr/>
Jan - Dec 13			1,109.80
			<hr/>



INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am 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.
I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.

2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows: 1/1/13 - 12/31/13

	Tuesday	Wednesday	Thursday	Friday	Saturday
hrs	9-5	9-5	9-5	9-5	
rs	9-5	9-5	9-5	9-5	

My Charges are as follows:

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 \$ 14.00

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Disa Pike

Independent Contractor

Date 1-2-13

Signed: [Signature]

International Academy of Style

Date 1/2/13

W-9

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return):

Lisa Pike

Business name, if different from above:

Same

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) >
☐ Other (see instructions) >

☐ Exempt
payee

Address (number, street, and apt. or suite no.):

3200 Lakeside Dr. # 715

City, state, and ZIP code:

Beno, NV. 89509

Requester's name and address (optional):

List account number(s) here (optional):

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Individual taxpayer number

or

Employer identification number

Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

Lisa Pike

Date >

1-1-13

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

1. 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 payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purpose of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 03/01/2013

BUSINESS
CLASSIFICATION: General Business

BUSINESS LOCATION:

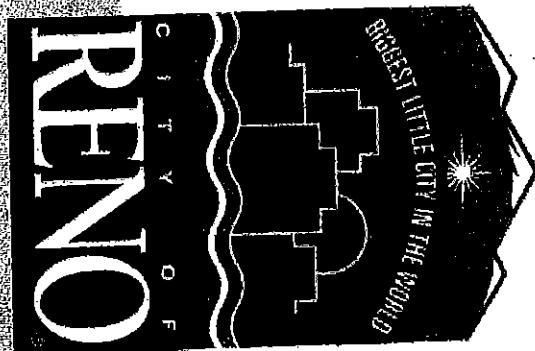
3200 Lakeside Dr Apt 47

NAME OF BUSINESS:

Lisa Plc

LICENSEE NAME AND ADDRESS:

Lisa Plc
3200 Lakeside Dr Apt 75
RENO, NV 89509



LICENSE #: 122031

EXPIRATION DATE: 02/28/2014

RENO, WASHINGTON 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

[Signature]

SIGNATURE

CITY CLERK

City of Reno

IAS0079

JA0146



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

Nevada State Business License Sole Proprietor Exemption

☒ Application

☐ Renewal

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

USE BLACK INK ONLY - DO NOT HIGHLIGHT

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 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) 684-5708.

4. The sole proprietor claiming exemption from the State Business License requirement must sign the application. **FORM WILL BE RETURNED IF UNSIGNED.**

Signature must be that of the sole proprietor.

I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State. I declare that I am exempt from the provisions of the State Business License pursuant to NRS 76.020.

Lisa	M	Pike	
First Name	Middle (Optional)	Last Name	Suffix

☒ Signature of Sole Proprietor

11/19/2013
Date

2

NV Business ID # N.A. (Required if you have a current Nevada State Business License or had one issued after October 1, 2009)

I am exempt from the requirements of the State Business License. Cite exemption code 003 (See instructions for code)

If claiming 005 exemption provide Nevada Film Office Registration #

If claiming 006 exemption provide Nevada Division of Insurance License #

Physical Address	3200 Lakeside Dr., #75	Reno	NV	89509
Physical Street Address		City	State	Zip Code

5

Mailing Address (if different)	Same			
PO Box or Street Address		City	State	Zip Code

6

Entity Phone (775) 722-7200

7

Email Address ernburn@charter.net

☒ Check here to receive notices electronically

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

STATE OF NEVADA)

Washoe) SS.
COUNTY)

Lisa Pike

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, Lisa Pike do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

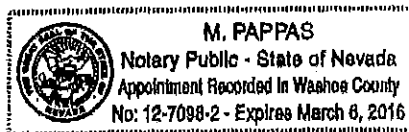
Lisa Pike
Lisa Pike

State of Nevada, County of Washoe

Printed Name

SIGNED AND SWORN to before me this 18 day of November 2013

By Lisa Marie Pike



[Signature]
NOTARY PUBLIC

IAS0081

JA0148

2:27 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8199	1/4/2013	International Acade...	579.00
8221	1/11/2013	International Acade...	240.00
8237	1/29/2013	International Acade...	570.00
8250	2/1/2013	International Acade...	390.00
8262	2/8/2013	International Acade...	588.00
8284	2/15/2013	International Acade...	504.00
8300	2/22/2013	International Acade...	504.00
8312	3/1/2013	International Acade...	581.00
8333	3/8/2013	International Acade...	504.00
8353	3/15/2013	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	International Acade...	511.00
8625	7/12/2013	International Acade...	518.00
8635	7/19/2013	International Acade...	809.00
8644	7/26/2013	International Acade...	595.00
8670	8/2/2013	International Acade...	525.00
8686	8/9/2013	International Acade...	525.00
8721	8/16/2013	International Acade...	525.00
8736	8/23/2013	International Acade...	625.50
8748	8/30/2013	International Acade...	525.00
8775	9/6/2013	International Acade...	504.00
8788	9/13/2013	International Acade...	603.00
8804	9/20/2013	International Acade...	540.50
8831	9/27/2013	International Acade...	518.00
8842	10/4/2013	International Acade...	595.00
8866	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...	545.00
8953	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
9053	12/20/2013	International Acade...	200.00
	12/21/2013	Petty Cash	
Jan - Dec 13			<u>25,991.00</u>

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

Carol Ann Gochnour (Shannon) ^{Aka} am under contract with International Academy of Style as an Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an Independent Contractor.

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

1/1/13 - 12/31/13

YS	Tuesday	Wednesday	Thursday	Friday	Saturday
7	9:00-4:30pm		9:00-4:30pm		

My Charges are as follows:

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 \$ 900 per hr.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Carol Ann Gochnour (Shannon) Date 1/2/2013
Independent Contractor

Signed: [Signature] Date 1/2/13
International Academy of Style

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)
Shannon Carolann Gochnour

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) >
☐ Other (see instructions) >

☐ Exempt
payee

Address (number, street, and apt. or suite no.)
220 Quail St.

City, state, and ZIP code
Sparks, NV 89431

List account number(s) here (optional)

Requester's name and address (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

or

Employer identification number

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

Shannon Carolann Gochnour 1/2/2013

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States.
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

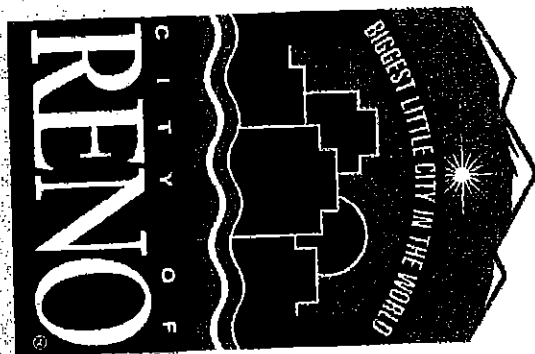
EFFECTIVE DATE: 05/01/2013

BUSINESS CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 220 Quail St

NAME OF BUSINESS: GOCHNOUR, SHANNON C

LICENSEE - NAME AND ADDRESS:
SHANNON C GOCHNOUR
220 QUAIL ST
SPARKS, NV 89431



LICENSE #: 71094

EXPIRATION DATE: 04/30/2014

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

SIGNATURE

CITY CLERK

City of Reno

JA0152

IAS0085

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

STATE OF NEVADA)

) SS.

Washoe COUNTY)

aka
Shannon

Carol Ann Cochran

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

(aka Shannon) Carol Ann Cochran do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

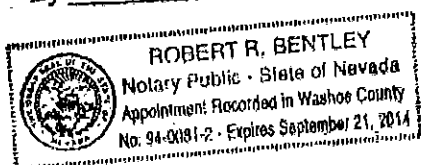
Carol Ann Cochran

Printed Name

Carol Ann Cochran

SIGNED AND SWORN to before me this 27th day of June 2013

By _____



[Signature]
NOTARY PUBLIC

IAS0086

JA0153



Shannon Carol Ann Gochnour

Non-Title 7 Entities Business Entity Information		What Is Non-Title 7 Entity?
Status:	Active	File Date: 10/27/2009
Type:	Sole Proprietor	
NV Business ID:	NV20091604273	Business License Exp: 10/31/2014

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

1:54 PM

1/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8286	2/8/2013	International Acade...	202.50
8281	2/16/2013	International Acade...	103.50
8296	2/22/2013	International Acade...	139.50
8313	3/1/2013	International Acade...	136.00
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
8648	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...	183.50
	12/21/2013	Petty Cash	200.00
			5,266.12
Jan - Dec 13			

INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.

2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style.

Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant.

I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

	Tuesday	Wednesday	Thursday	Friday	Saturday
\$			8-7:30pm	9-7:30pm	

My Charges are as follows:

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 \$ 10.00/hr.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Danyell Halvorson
Independent Contractor

Date 11/15/13^{ch}

Signed: [Signature]
International Academy of Style

Date 11/15/13

W-9

Request for Taxpayer Identification Number and Certification

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

Print or type
See specific instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☒ Individual sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (S=disregarded entity, C=corporation, P=partnership) > ☐ Exempt payee
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)

PO Box 146810

City, state, and ZIP code

RENO, NV 89507

List account number(s) here (optional)

Requester's name and address (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 2. Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

or
Employer identification number

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

Danyell Dawn Halvorson

Date > 11/15/13

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following case:

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

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

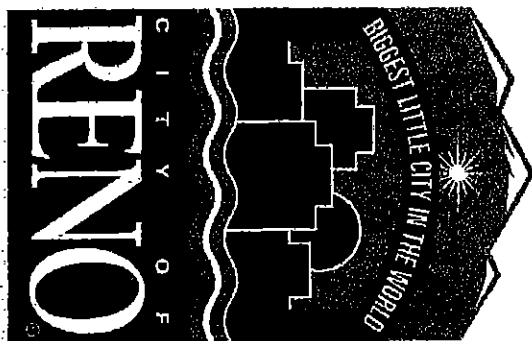
EFFECTIVE DATE: 07/01/2013

BUSINESS
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 9841 Crystalline Dr

NAME OF BUSINESS: Danyell Dawn Halvorson

LICENSEE - NAME AND ADDRESS: Danyell Dawn Halvorson
P O Box 14686
RENO, NV 89507



LICENSE #: 125904

EXPIRATION DATE: 06/30/2014

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


SIGNATURE CITY CLERK

City of Reno

IAS009

JA0158

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

A handwritten signature in black ink, appearing to read "Ross Miller".

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.**

STATE OF NEVADA)
) SS.
 Washoe COUNTY)

Daniel Halvorsen 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

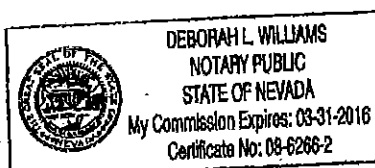
I, Daniel Halvarson do hereby swear under penalty of perjury that the
assertions of this affidavit are true. Daniel Halvarson

Signed: Samuel Harrison

Printed Name Danell Hakvorson

SIGNED AND SWORN to before me this 20 day of November 2013

By Danyell D. Halvorsen




NOTARY PUBLIC

2:22 PM

1/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8398	4/5/2013	International Acade...	391.50
8426	4/19/2013	International Acade...	497.25
8466	6/3/2013	International Acade...	513.00
8604	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
			<u>9,337.75</u>
Jan - Dec 13			

9,337.75



INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style.

Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant.

I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

	Tuesday	Wednesday	Thursday	Friday	Saturday
IRS	9-4	9-4	9-4	9-4	9-4

Charges are as follows:

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 \$ 9.00 hourly.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Barbara Jones
Independent Contractor

Date 12-11-12

Signed: [Signature]
International Academy of Style

Date 12/11/12

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2

Name (as shown on your income tax return) Barbara Jones	
Business name, if different from above Barbie's Creative Nail Instruction & Services	
Check appropriate box: <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) >	
Address (number, street, and apt. or suite no.) 17660 E. Aspen Cr.	
City, state, and ZIP code Reno NV. 89508	
List account number(s) here (optional)	
Requester's name and address (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
| | |

or

Employer identification number
11015001009-001

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person > **Barbara Jones** Date > **12-11-12**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

1. 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 payee. 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 tax on foreign partner's share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

THIS LICENSE MUST BE PLACED
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 11/01/2012

BUSINESS
CLASSIFICATION: General Business

BUSINESS LOCATION:

17660 E Aspen Cir

NAME OF BUSINESS:

Barbie's Creative Nail Instruction & Services

LICENSEE - NAME AND ADDRESS:

Barbara Jones
17660 E Aspen Cir
RENO, NV 89508

JA0164

IAS0097



LICENSE #: 124073

EXPIRATION DATE: 10/31/2013

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

Signature of Barbara Jones
SIGNATURE CITY CLERK

City of Reno

LICENSE NUMBER
038831 B1205336

LICENSE TYPE
B1

LICENSE - NOT TRANSFERRABLE
POST IN A CONSPICUOUS PLACE



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

YEAR LICENSE VALID
FROM 12/01/2012 TO 11/30/2013

LICENSE FEE PAID
\$75.00

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: 1015001009-001
Correspondence ID: 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.

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

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

2:20 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 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 Acade...	391.50
8317	3/1/2013	International Acade...	243.00
8328	3/8/2013	International Acade...	459.00
8356	3/15/2013	International Acade...	337.50
8365	3/22/2013	International Acade...	364.50
8375	3/29/2013	International Acade...	270.00
8396	4/5/2013	International Acade...	368.00
8419	4/12/2013	International Acade...	342.00
8421	4/17/2013	International Acade...	180.00
8430	4/19/2013	International Acade...	346.50
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
8516	5/24/2013	International Acade...	180.00
8546	6/7/2013	International Acade...	216.00
			<u>5,664.50</u>
Jan - Dec 13			



INTERNATIONAL ACADEMY OF STYLE
INDEPENDENT INSTRUCTION CONTRACTOR
CONTRACT

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am 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.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style.

Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant.

I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

S	Tuesday	Wednesday	Thursday	Friday	Saturday
		9 Am - 9 pm			9 Am - 5:30 pm

My Charges are as follows:

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 \$ 11.00

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: [Signature] Date 11-19-13
Independent Contractor

Signed: [Signature] Date 11/19/13
International Academy of Style

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

STATE OF NEVADA)

Washoe) SS.
COUNTY)

GLADY M. Rickards 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

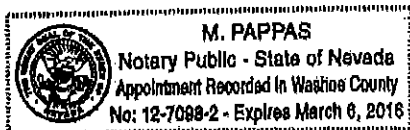
GLADY M. Rickards do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed _____

Printed Name GLADY M. Rickards

SIGNED AND SWORN to before me this 28 day of November 2013

By GLADY M. Rickards —



M. Pappas
NOTARY PUBLIC

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)
GLADY MARY RICKARDS

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership ☐ Exempt payee
☐ Limited liability company. Enter the tax classification (S=disregarded entity, C=corporation, P=partnership) >
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)
974 Adobe dr

City, state, and ZIP code
CARSON city NV 89705

List account number(s) here (optional)

Requester's name and address (optional)
Sole Proprietor

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person >

Date > **10-19-13**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

1. 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 payee. 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 tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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 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: gladly 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

IAS0104

JA0171

2:24 PM

01/08/14

INTERNATIONAL ACADEMY OF STYLE
Checks for Gladly Rickards
January through December 2013

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8997	11/27/2013	International Acade...	289.50
9004	12/9/2013	International Acade...	88.00
9026	12/13/2013	International Acade...	181.50
9049	12/20/2013	International Acade...	276.00
	12/21/2013	Petty Cash	100.00
			<u>914.00</u>
Jan - Dec 13			



EXHIBIT B

EXHIBIT B

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S name <i>Charissa Banks</i>		5 Fishing boat proceeds \$	7 Nonemployee compensation \$ <i>11,507.00</i>	
Street address (including apt. no.)		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	9 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code		10 Crop insurance proceeds \$	11	
Account number (see instructions)		12	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
2nd TIN not <input type="checkbox"/>		15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$
		17 State/Payer's state no. \$	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

IAS0107

JA0174

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of State</i> <i>111 N Plumb Ln</i> <i>Rego WV 85509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0116 2007 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389821</i>		2 Royalties \$	3 Other income \$	
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$	
RECIPIENT'S name <i>Carrie Greipel</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>3,922⁰⁰</i>	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
City, state, and ZIP code		11	12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

IAS0108

JA0175

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>725-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096.	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>Margaret TURNER</i>		7 Nonemployee compensation \$ <i>3618.00</i>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN act. <input type="checkbox"/>	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 \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

IAS0109

JA0176

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Deer NV 89509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>ANNIE THUJILLO</i>		5 Fishing boat proceeds \$	8 Substantive payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$
15a Section 408A deferrals \$	15b Section 409A income \$	10 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

IAS0110

JA0177

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Kenilworth NJ 07033</i> <i>775 823-5003</i>		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$		
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center File with Form 1098.
RECIPIENT'S name <i>Kai Gentle</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>14871.00</i>		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		10 Crop insurance proceeds \$	11 <input type="checkbox"/> 12 <input type="checkbox"/>		
Account number (see instructions)		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 \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

IAS0111

JA0178

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>14 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0015 2007 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name <i>Melisa Wolf</i>		7 Nonemployee compensation \$ <i>844,200</i>	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN no. <input type="checkbox"/>	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 \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

— Do Not Cut or Separate Forms on This Page

IAS0112

JA0179

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Pino NV 89509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name <i>Jessica Amann</i>		7 Nonemployee compensation \$ <i>1204.00</i>	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
City, state, and ZIP code		11	12	For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$		

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

IAS0113

JA0180

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>44 N. Plumb Ln</i> <i> Reno NV 89509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1098. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>Linda Gomez</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>1860⁰⁰</i>	
Street address (including apt. no.)		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	9 Substitution payments in lieu of dividends or interest \$	10 Crop insurance proceeds \$	
City, state, and ZIP code		11	12	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
Account number (see instructions)		2nd 1099 not <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$
			17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

Do Not Cut or Separate Forms on This Page

IAS0114

JA0181

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W Plumb Ln</i> <i>Reno, NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Medical and health care payments \$		
RECIPIENT'S name <i>Donna Kester</i>		5 Fishing boat proceeds \$	6 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		7 Nonemployee compensation \$ <i>12,371.00</i>	8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
Account number (see instructions)		11	12		
2nd TIN not <input type="checkbox"/>		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 \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

IAS0115

JA0182

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 N. Plumb Ln</i> <i>Read NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		3 Other income \$		5 Medical and health care payments \$
RECIPIENT'S name <i>Donna Kester</i>		6 Fishing boat proceeds \$	7 Nonemployee compensation \$ <i>528.00</i>	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>272 E 11th Ave</i>		8 Payer made direct sales or \$5,000 or more of consumer products to a buyer (recipients for resale) <input type="checkbox"/>	9 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code <i>Springfield CO 81073</i>		10 Crop insurance proceeds \$	11	
Account number (see instructions)		12	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 \$

Form 1099-MISC

41-0852411

Department of the Treasury Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

DETACH BEFORE MAILING

IAS0116

JA0183

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Acrobatics of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-5003</i>		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>Shelissa Wolf</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Substantive payments in lieu of dividends or interest \$	
Street address (including apt. no.)		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	9 Crop insurance proceeds \$	10 Excess golden parachute payments \$	11 State tax withheld \$
City, state, and ZIP code		12	13	14 Gross proceeds paid to an attorney \$	15 State/Payer's state no. \$
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	16 State income \$	17	18
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Acrobatics of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775 823-5003</i>		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>Shelissa Wolf</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Substantive payments in lieu of dividends or interest \$	
Street address (including apt. no.)		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	9 Crop insurance proceeds \$	10 Excess golden parachute payments \$	11 State tax withheld \$
City, state, and ZIP code		12	13	14 Gross proceeds paid to an attorney \$	15 State/Payer's state no. \$
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	16 State income \$	17	18
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

JA0184

IAS0117

DETACH BEFORE MAILING

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0045 2008 Form 1099-MISC	Miscellaneous Income	
		2 Royalties \$			
PAYER'S federal identification number <i>88-0389861</i>		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>Molly McAlpine</i>		7 Nonemployee compensation \$ <i>4422.00</i>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.) <i>565 Sparks Blvd</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code <i>Sparks NV 89434</i>		11	12		
Account number (see instructions)		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 \$

Form 1099-MISC

41-08524-11

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0045 2008 Form 1099-MISC	Miscellaneous Income	
		2 Royalties \$			
PAYER'S federal identification number <i>88-0389861</i>		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>Kari Grant</i>		7 Nonemployee compensation \$ <i>15483.50</i>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.) <i>7505 Bluestone Dr</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code <i>Reno NV 89511</i>		11	12		
Account number (see instructions)		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 \$

Form 1099-MISC

41-08524-11

Department of the Treasury - Internal Revenue Service

AS0110

JA0185

DETACH BEFORE MAILING
MANUFACTURED IN U.S.A. ON RECYCLED OCR LASER BOND PAPER USING HEAT RESISTANT INKS

Downloaded from Ancestry.com

5110

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775 823 5003</i>		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medicare and Medicaid payments \$	7 Nonemployee compensation \$ <i>12,940.50</i>	
RECIPIENT'S name <i>PATRICIA DAIVISON</i>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>434 Cielo Azul dr</i>		11	12	13 Excess golden parachute payments \$	
City, state, and ZIP code <i>Sparks NV 89431</i>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775 823 5003</i>		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medicare and Medicaid payments \$	7 Nonemployee compensation \$ <i>13,385.00</i>	
RECIPIENT'S name <i>KACY SPENCER</i>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>6648 Sportforth dr</i>		11	12	13 Excess golden parachute payments \$	
City, state, and ZIP code <i>Sparks NV 89436</i>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

IAS01119

JA0186

DETACH BEFORE MAILING

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 West Plumb Ln Reno NV 89509 775-823-9003		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name Shannon Root	5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Unemployment compensation \$ 2901.50	
Street address (including apt. no.) 920 Skyway Dr	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer recipient for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	11 <input type="checkbox"/>	
City, state, and ZIP code Reno NV 89523	12 <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
Account number (see instructions)	2nd TIN box <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$
		17 State Payer's state no. \$	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 West Plumb Ln Reno NV 89509 775-823-9003		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name John R Sanders	5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Unemployment compensation \$ 16,613.00	
Street address (including apt. no.) 4207 Baker Ln	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer recipient for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	11 <input type="checkbox"/>	
City, state, and ZIP code Reno NV 89509	12 <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
Account number (see instructions)	2nd TIN box <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$
		17 State Payer's state no. \$	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

JA0187

IAS0120

DETACH BEFORE MAILING

MADE IN U.S.A. ON RECYCLED PAPER USING HEAT RESISTANT INKS

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb LN</i> <i>Reno NV 89509</i> <i>775 823-5443</i>		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		3 Other income \$		4 Federal income tax withheld \$
RECIPIENT'S name <i>Charissa Banks</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Street address (including apt. no.)		7 Nonemployee compensation \$ <i>25,808.00</i>	8 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	11 <input type="checkbox"/>	12 <input type="checkbox"/>
15a Section 409A deferrals \$		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$
15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$
		18 State income \$		

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb LN</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2008 Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		3 Other income \$		4 Federal income tax withheld \$
RECIPIENT'S name <i>Lerilyn Cox</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Street address (including apt. no.) <i>6270 Phoenix Ct</i>		7 Nonemployee compensation \$ <i>2044.00</i>	8 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code <i>Sparks NV 89433</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	11 <input type="checkbox"/>	12 <input type="checkbox"/>
15a Section 409A deferrals \$		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$
15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$
		18 State income \$		

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

JA0188

IAS0121

DETACH BEFORE MAILING

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income	
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$	2 Royalties		
		\$	Form 1099-MISC		
(775) 823-9003		3 Other income	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096.	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		
88-0389861		\$	\$	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
Melody Wolf		\$ 981.00	\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
City, state, and ZIP code		11	12		
Account number (see instructions)		And file not <input type="checkbox"/>	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
\$	\$	\$	\$	\$	\$

Form 1099-MISC

31-0952411

Department of the Treasury - Internal Revenue Service

FOI

IAS0122

JA0189

9575

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy Of Style 111 West Plumb Ln Reno, NV 89509 (775) 823-9003		1 Rents \$	OMB No. 1545-0115 2009 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name Melissa Wolf		7 Nonemployee compensation \$ 11312.00	8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient or resale) <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

DETACH BEFORE MAILING

IAS0123

JA0190

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115		Miscellaneous Income
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$	2009		
		2 Royalties	Form 1099-MISC		
(775) 823-9003		3 Other income	4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096.
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		
88-0389861		\$	\$		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
RECIPIENT'S name		7 Nonemployer compensation	8 Substitute payments in lieu of dividends or interest		
John R Sanders		\$ 20121.50	\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	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	
\$	\$	\$	\$	\$	

Form 1099-MISC

41-0852471

Department of the Treasury - Internal Revenue Service

5110
FOF

IAS0124

JA0191

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy Of Style 111 West Plumb Ln Reno, NV 89509 (775) 823-9003		1 Rents \$	OMB No. 1545-0115 2009 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1098.	
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name Kacy Spencer		7 Nonemployee compensation \$ 19156.75	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code		11 <input type="checkbox"/> \$	12 <input type="checkbox"/> \$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

C
T
L
FOI

IAS0125

JA0192

9595

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0046	
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$	2009	
		2 Dividends	Form 1099-MISC	
		\$		
(775) 823-9003		3 Other income	4 Federal income tax withheld	
		\$	\$	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Rents paid proceeds	6 Masses and teacher are parties	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
88-0389861		\$	\$	
RECIPIENT'S name		7 Withdrawal compensation	8 Substitute payments in lieu of dividends or interest	
Patricia Davison		\$ 19197.50	\$	
Single address including apt. no.		9 Value added taxes of 30.00% to 100.00% of (personnel) provided to a party (subject to 100.00%)	10 Crop insurance proceeds	
		\$	\$	
City, state, and ZIP code		11	12	
Account number (see instructions)		13 Excess holder parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	
15a Section 501(c)(3) or (4) status	15b Section 501(c)(3) or (4) status	16 State tax withheld	17 State/Payer's state no.	18 State income
\$	\$	\$	\$	\$
Form 1099-MISC		Department of the Treasury - Internal Revenue Service		

IAS0126

JA0193

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy Of Style 111 West Plumb Ln Reno, NV 89509 (775) 823-9003		1 Rents \$	OMB No. 1545-0115 2009 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name Charissa Banks		7 Employee compensation \$ 32193.75	8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer recipient for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code NV		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A annuities \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

41-0052-111

Department of the Treasury • Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

 DETACH BEFORE MAILING
 THIS FORM IS TO BE FILED WITH THE TAX RETURN OF THE RECIPIENT. IT IS NOT TO BE FILED WITH THE PAYER'S RETURN.

IAS0127

JA0194

9595

☐ VOID☐ CORRECTED

PAYER'S home, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 W. Plumb Lane Reno, NV. 89509 775-823-9003		1 Rents \$	2 Services \$	3 Other income \$	4 Federal income tax withheld \$	Miscellaneous Income Form 1099-MISC 2010 Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Hedges and hedge fund payments \$	7 Nonemployee compensation \$ 20,531.50	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Patricia Davison		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (required for resale) <input type="checkbox"/>	10 Crop insurance proceeds \$	11	12	
Street address (including apt. no.)		13 Excess golden parachute payments \$	14 Other proceeds paid to an attorney \$			
City, state, and ZIP code		15 State tax withheld \$	16 State/Have in state tax \$	17 State income \$		
Account number (see instructions)		18 State tax withheld \$	19 State/Have in state tax \$	20 State income \$		
2nd TIN not <input type="checkbox"/>						
15a Section 409A deferrals \$	15b Section 409A income \$					

Form 1099-MISC

LMA

41-0862411

5110

Department of the Treasury - Internal Revenue Service

IAS0128

JA0195

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
 111 W. Plumb Lane
 Reno, NV. 89509

775-823-9003

1 Rents

2 Royalties

3 Other income

5 Fishing boat proceeds

7 Nonexempted corporations

9 Payer made direct sales of
 \$5,000 or more of consumer
 products to a buyer
 (recipient) for resale ☐

11

13 Excess golden parachute payments

16 State tax withheld

OMB No. 1545-0045

10

Form 1099-MISC

4 Federal income tax withheld

6 Medicare and health care payments

8 Minimum payment of debt of
 over \$1,000 in interest

10 Crop insurance proceeds

12

14 Gross proceeds paid to
 an attorney

18

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
 and Paperwork
 Reduction Act
 Notice, see the
 2010 General
 Instructions for
 Certain
 Information
 Returns.

PAYER'S taxpayer identification
number

88-0389861

RECIPIENT'S identification
number

RECIPIENT'S name

Melissa Wolf

Payer address (including apt. no.)

City, state, and ZIP code

All other numbers (see instructions)

Did TIN not

15a Section 409A amounts

15b Section 409A income

Form 1099-MISC

41-0852411

Department of the Treasury Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

DETACH BEFORE MAILING

IAS0129

JA0196

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111 W. Plumb Ln
Reno NV 89509

775 823 9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Documentary compensation

\$

8 Payer made direct sales of 25,000 or more of consumer products to a buyer (checking for resale) ☐

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

OMB No. 1545-0045

10

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12

14 Gifts otherwise paid to an attorney

\$

Miscellaneous Income

Copy A

For Internal Revenue Service Center

File with Form 1095.

For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.

PAYER'S tax identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

John R Sanders

Street address (including apt. no.)

City, state, and ZIP code

Assigned number (see instructions)

2nd TIN dot

☐

15a Section 501(c)(3) exempt

\$

15b Section 501(c)(3) income

\$

41-085241*

5110

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

LMA

IAS0130

JA0197

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111 N Plumb LN
Reno NV 89509

775-823-9003

1 Bonus

2 Royalties

3 Other income

5 Fishing boat proceeds

7 Nonemployee compensation

8 Payer made direct sales of \$5,000 or more of consumer products to a buyer independent for resale

13 Excess golden parachute payments

15 State tax withheld

OMB No. 1545-0045

2010

Form 1099-MISC

4 Federal income tax withheld

6 Backup withholding payments

8 Substantiated payment in lieu of dividends or interest

10 Crop insurance proceeds

12

14 Gross proceeds paid to attorney

17 State/Payer's state tax

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2010 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

3

RECIPIENT'S name

Kathy Spencer

Street address (including apt. no.)

City, state, and ZIP code

Recipient's address (see instructions)

2nd TIN box

15a Section 505A dividends

15b Section 505A income

Form 1099-MISC

41-0252-111

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

DETACH BEFORE MAILING

IAS0131

JA0198

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
 111 W. Plumb Lane
 Reno, NV. 89509
 775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$37,584.00

9 Payer made direct sales of \$5,000 or more of securities, products to a buyer, or property for resale ☐

\$

16 State tax withheld

\$

\$

OMB No. 1545-0045

2010

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2010 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification
number

88-0389861

RECIPIENT'S identification
number

RECIPIENT'S name

Charissa Banks

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN box

☐

15a Section 401(a) decrease

Form 1099-MISC

15b Section 408(a) income

\$

LMA

41-0852411

S110

Department of the Treasury

Internal Revenue Service

IAS0132

JA0199

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 W. Plumb Lane Reno, NV. 89509 775-823-9003		1 Rents \$	OMB No. 1545-0045 2010 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name Stacie L Niles		7 Nonemployer compensation \$ 2,322.50	8 Certain payments of tax or underlying interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer residing in 15524 <input type="checkbox"/>	10 Gross insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferred \$	15b Section 409A income \$	15 State tax withheld \$	17 State/county's state no. \$	16 State income \$	

Form 1099-MISC

41-48852-11

Department of the Treasury Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

DETACH BEFORE MAILING

IAS0133

JA0200

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
 111 W. Plumb Lane
 Reno, NV. 89509
 775-823-9003

1 Rents

\$

2 Dividends

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$1,993.50

9 Payer made direct sales of \$500 or more of consumer products to a buyer (attachor for resale) ☐

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

OMB No. 1545-0047

2010

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2010 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification
number

88-0389861

RECIPIENT'S identification
number

RECIPIENT'S name

Jasbinder Sandhu

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIR not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

41-0852411

5110

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

LMA

IAS0134

JA0201

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

1 Rents

OMB No. 1545-0047

International Academy of Style
 111 W. Plumb Ln
 Reno NV 89509
 775-823-9003

\$

2 Dividends

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of

55,000 or more of consumer

products to a buyer

(attach receipt for resale) ☐

\$

11

13 Excess golden parachute

payments

\$

15 State tax withheld

\$

16 State tax withheld

\$

17 State-Payer's state no.

\$

18 State income

\$

19 State income

\$

20 State income

\$

21 State income

\$

22 State income

\$

23 State income

\$

24 State income

\$

25 State income

\$

26 State income

\$

27 State income

\$

28 State income

\$

29 State income

\$

30 State income

\$

31 State income

\$

32 State income

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2010 General
Instructions for
Certain
Information
Returns.

PAYER'S identity identification
numberRECIPIENT'S identification
number

98-0389861

RECIPIENT'S name

Street address including apt. no.

City, state and ZIP code

Amount to which 1099-MISC is attributable

2nd TIN not

☐

15a Section 4964(a) amount

15b Section 4964(b) amount

Form 1099-MISC

41-0852-411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

Do Not Cut or Separate Forms on This Page

DETACH BEFORE MAILING

IAS0135

JA0202

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115		Miscellaneous Income
International Academy of Style 111 West Plumb Ln Reno NV 89805 775-825-9003		\$	2011 Form 1099-MISC		
		2 Royalties			
PAYER'S federal identification number		3 Other income	4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
88-0389861		\$	\$		
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments		
775-825-9003		\$	\$		
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
John T Sanders		\$ 5226.00	\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
City, state, and ZIP code		11	12		
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
2nd TIN not <input type="checkbox"/>		\$	\$		
15a Section 409A deferrals		16 State tax withheld	17 State/Payer's state no.		
\$		\$	\$		
15b Section 409A income		18 State income			
\$		\$			

Form 1099-MISC

LMA

41-0852411

5110

Department of the Treasury - Internal Revenue Service

IAS0136

JA0203

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111 West Plumb Ln
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

\$

13 Excess golden parachute
payments

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

OMB No. 1545-0115

2011

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2011 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification

number

88-0389861

RECIPIENT'S identification

number

RECIPIENT'S name

Lisa Pike

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not.

15a Section 409A deferrals

15b Section 409A income

\$

\$

41-0852411

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

Do Not Cut or Separate Forms on This Page

Do Not Cut or Separate Forms on This Page

9595

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111 West Plumb Ln
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

\$

11

13 Excess golden parachute

payments

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

OMB No. 1545-0115

2011

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2011 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification

number

88-0389861

RECIPIENT'S identification

number

RECIPIENT'S name

Melanie Wolf

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not.

Section 409A deferrals

15b Section 409A income

\$

41-0852411

5110

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

LMA

IAS0137

JA0204

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i> <i>775-823-9003</i>		1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number 	4 Federal income tax withheld \$ 5 Fishing boat proceeds \$ 6 Medical and health care payments \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
RECIPIENT'S name <i>Melissa Wolf</i>		7 Nonemployee compensation \$ <i>12,236.00</i> 8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.) 		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$ 10 Crop insurance proceeds \$		
City, state, and ZIP code 		11 \$ 12 \$		
Account number (see instructions) 		13 Excess golden parachute payments \$ 14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$		

Form 1099-MISC 41-0862411 Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

MANUFACTURED IN U.S.A. ON CORI ASER BOARD

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i> <i>775-823-9003</i>		1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number 	4 Federal income tax withheld \$ 5 Fishing boat proceeds \$ 6 Medical and health care payments \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
RECIPIENT'S name <i>Patricia Dawson</i>		7 Nonemployee compensation \$ <i>22,380.00</i> 8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.) 		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$ 10 Crop insurance proceeds \$		
City, state, and ZIP code 		11 \$ 12 \$		
Account number (see instructions) 		13 Excess golden parachute payments \$ 14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$		

Form 1099-MISC LMA 41-0862411 5110 Department of the Treasury - Internal Revenue Service

IAS0138

JA0205

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i> <i>775-823-9003</i>		1 Rents \$		OMB No. 1545-0115 2011 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$		
RECIPIENT'S name <i>Charissa Branks</i>		3 Other income \$		5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Street address (including apt. no.)		6 Medical and health care payments \$		7 Nonemployee compensation \$ <i>34,511.00</i>		
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
Account number (see instructions)		10 Crop insurance proceeds \$		11 Excess golden parachute payments \$		
15a Section 409A deferrals \$		15b Section 409A income \$		12 Gross proceeds paid to an attorney \$		13 State tax withheld \$
				14 State/Payer's state no.		18 State income \$

Form 1099-MISC 41-0852411 Department of the Treasury • Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i> <i>775-823-9003</i>		1 Rents \$		OMB No. 1545-0115 2011 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$		
RECIPIENT'S name <i>Charissa W. Ashburn</i>		3 Other income \$		5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Street address (including apt. no.)		6 Medical and health care payments \$		7 Nonemployee compensation \$ <i>2,500.00</i>		
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
Account number (see instructions)		10 Crop insurance proceeds \$		11 Excess golden parachute payments \$		
15a Section 409A deferrals \$		15b Section 409A income \$		12 Gross proceeds paid to an attorney \$		13 State tax withheld \$
				14 State/Payer's state no.		18 State income \$

Form 1099-MISC LMA 41-0852411 5110 Department of the Treasury • Internal Revenue Service

MANUFACTURED IN U.S.A. ON OCR LASER BOND PAPER USING RECYCLED FIBER

IAS0139

JA0206

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.
International Academy of Style
111 West Plumb Ln
 Reno NV 89509
775-823-9003

1 Rents
\$
 2 Royalties
\$
 3 Other income
\$
 4 Federal income tax withheld
\$
 5 Fishing boat proceeds
\$
 6 Medical and health care payments
\$
 7 Nonemployee compensation
\$ *12,201*
 8 Substitute payments in lieu of dividends or interest
\$
 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐
 10 Crop insurance proceeds
\$
 11
\$
 12
\$
 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
\$

OMB No. 1545-0115
2011
 Form 1099-MISC

Miscellaneous Income

Copy A
 For Internal Revenue Service Center
 File with Form 1096.
 For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

Form 1099-MISC
 41-0852411
 Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

MANUFACTURED IN U.S.A. ON OCBTASER BOND PAPER USING HEAT SENSITIVE INK

9595 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.
International Academy of Style
111 West Plumb Ln
 Reno NV 89509
775-823-9003

1 Rents
\$
 2 Royalties
\$
 3 Other income
\$
 4 Federal income tax withheld
\$
 5 Fishing boat proceeds
\$
 6 Medical and health care payments
\$
 7 Nonemployee compensation
\$ *2,222*
 8 Substitute payments in lieu of dividends or interest
\$
 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐
 10 Crop insurance proceeds
\$
 11
\$
 12
\$
 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
\$

OMB No. 1545-0115
2011
 Form 1099-MISC

Miscellaneous Income

Copy A
 For Internal Revenue Service Center
 File with Form 1096.
 For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

Form 1099-MISC
 41-0852411
 Department of the Treasury - Internal Revenue Service

IAS0140

JA0207

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Hobbs Dr.</i> <i>Reed NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2011 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>KACY SPENCER</i>		3 Other income \$	5 Fishing boat proceeds \$	
Street address (including apt. no.)		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>10,620.00</i>	
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$
Account number (see instructions)		11	12	13 Excess golden parachute payments \$
2nd TIN not <input type="checkbox"/>		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 \$	

Form 1099-MISC 41-0852411 Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reed NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2011 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>Amy Terulli</i>		3 Other income \$	5 Fishing boat proceeds \$	
Street address (including apt. no.)		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>1585.00</i>	
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$
Account number (see instructions)		11	12	13 Excess golden parachute payments \$
2nd TIN not <input type="checkbox"/>		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 \$	

Form 1099-MISC LMA 41-0852411 5110 Department of the Treasury - Internal Revenue Service

MANUFACTURED IN U.S.A. ON OCR LASER BOND PAPER USING DECAT PAPER

IAS0141

JA0208

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2011 Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
RECIPIENT'S identification number <i>80-0643390</i>		3 Other income \$		4 Federal income tax withheld \$
RECIPIENT'S name <i>Jasbinder Sandhu</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Street address (including apt. no.) 		7 Nonemployee compensation \$ <i>12,748.00</i>	8 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code 		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
Account number (see instructions) 		11 <input type="checkbox"/>	12 <input type="checkbox"/>	
2nd TIN not <input type="checkbox"/>		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 \$

Form 1099-MISC 41-0852411 Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

MANUFACTURED IN U.S.A. ON OGI T-ASR ROND PAPER USING RECYCLED PAPER

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2011 Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		RECIPIENT'S identification number 		2 Royalties \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
RECIPIENT'S name <i>2090 Michsell</i>		Street address (including apt. no.) 		3 Other income \$		4 Federal income tax withheld \$
City, state, and ZIP code 		5 Fishing boat proceeds \$		6 Medical and health care payments \$		
Account number (see instructions) 		7 Nonemployee compensation \$ <i>28,358.00</i>		8 Substitute payments in lieu of dividends or interest \$		
2nd TIN not <input type="checkbox"/>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		10 Crop insurance proceeds \$		
11 <input type="checkbox"/>		12 <input type="checkbox"/>		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 \$		

m 1099-MISC LMA 41-0852411 5110 Department of the Treasury - Internal Revenue Service

IAS0142

JA0209

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 W. Plumb Ln Reno NV 89509		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
PAYER'S federal identification number 88-0389861		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$		
RECIPIENT'S name Amy Ierulli		6 Medical and health care payments \$	7 Nonemployee compensation 9,377.50		
Street address (including apt. no.) 1660 Manchester Way		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
City, state, and ZIP code Sparks NV 89431		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		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 \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 W. Plumb Ln Reno NV 89509		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
PAYER'S federal identification number 88-0389861		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$		
RECIPIENT'S name Anjilena Petersen		6 Medical and health care payments \$	7 Nonemployee compensation 17,136		
Street address (including apt. no.) P.O. Box 333		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
City, state, and ZIP code Freedom NY 83120		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		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 \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

AS0143

JA0210

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 W. Plumb Ln Reno NV 89509		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S federal identification number 88-0389861		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name Andrea Upson		7 Nonemployee compensation 11,960.00 \$	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. International Academy of Style 111 W. Plumb Ln Reno NV 89509		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S federal identification number 88-0389861		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name Barbara Jones		7 Nonemployee compensation 2,150.50 \$	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service JAS0144

JA0211

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$		
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name <i>Rebecca Hernandez</i>		6 Medical and health care payments \$	7 Nonemployee compensation <i>810.00</i> \$		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		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 \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$		
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name <i>Charissa Banks</i>		6 Medical and health care payments \$	7 Nonemployee compensation <i>133,038.00</i> \$		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		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 \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

IAS0145

JA0212

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111 W. Plumb Ln
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

11

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous Income

Copy A

For

Internal Revenue Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2012 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Melodie Wolf

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111 W. Plumb Ln
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

11

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous Income

Copy A

For

Internal Revenue Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2012 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Melissa Wolf

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

IAS0146

JA0213

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111W. Plumb Ln
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

11

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

12

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous Income

Copy A

For

Internal Revenue Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2012 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Joyce Mikese II

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style
111W. Plumb Ln
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

11

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

12

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous Income

Copy A

For

Internal Revenue Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2012 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Lisa Piko

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

IAS0147

JA0214

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$	
RECIPIENT'S name <i>Natasha Domes</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>3,731.50</i>	
Street address (including apt. no.) <i>1520 G. St.</i>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$
City, state, and ZIP code <i>Sparks NV 89431</i>		11	12	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$ <i>1</i>	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$	
RECIPIENT'S name <i>Patricia Davison</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>9,858.00</i>	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$
City, state, and ZIP code		11	12	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	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 \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

A60148

JA0215

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		
		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number <i>1</i>	7 Nonemployee compensation <i>11,642.00</i> \$		8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
City, state, and ZIP code		11		12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		
		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	7 Nonemployee compensation \$		8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
City, state, and ZIP code		11		12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

JA0216 IAS0149

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2013 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 88-0389861		3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Barbara Jones		7 Nonemployee compensation \$ \$5,664.50	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
Street address (including apt. no.) 17660 E Aspen Cr		11 Foreign tax paid \$	12 Foreign country or U.S. possession \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89508		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		15a Section 409A deferrals \$	15b Section 409A income \$	
2nd TIN not <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2013 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		2 Royalties \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 88-0389861		3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Amanda Stefani		7 Nonemployee compensation \$ \$1,654.50	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
Street address (including apt. no.) 14006 Lear Blvd		11 Foreign tax paid \$	12 Foreign country or U.S. possession \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89506		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		15a Section 409A deferrals \$	15b Section 409A income \$	
2nd TIN not <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

JA0217 IAS0150

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		\$	2013	
		2 Royalties		
PAYER'S federal identification number		\$	Form 1099-MISC	Copy A For Internal Revenue Service Center
88-0389861		3 Other income	4 Federal income tax withheld	
RECIPIENT'S identification number		\$	\$	
RECIPIENT'S name		5 Fishing boat proceeds	6 Medical and health care payments	
Danyell Halvorson		\$	\$	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.)		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
PO Box 14686		\$9,337.75	\$	
City or town, province or state, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
Reno NV 89507		11 Foreign tax paid	12 Foreign country or U.S. possession	
Account number (see instructions)		\$	\$	
2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	18 State income
15a Section 409A deferrals		\$	\$	
15b Section 409A income		\$	\$	
\$		16 State tax withheld	17 State/Payer's state no.	\$
\$		\$	\$	\$

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		\$	2013	
		2 Royalties		
PAYER'S federal identification number		\$	Form 1099-MISC	Copy A For Internal Revenue Service Center
88-0389861		3 Other income	4 Federal income tax withheld	
RECIPIENT'S identification number		\$	\$	
RECIPIENT'S name		5 Fishing boat proceeds	6 Medical and health care payments	
Gladly Rickards		\$	\$	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.)		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
974 Adobe Dr		\$914.00	\$	
City or town, province or state, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
Carson City NV 89705		11 Foreign tax paid	12 Foreign country or U.S. possession	
Account number (see instructions)		\$	\$	
2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	18 State income
15a Section 409A deferrals		\$	\$	
15b Section 409A income		\$	\$	
\$		16 State tax withheld	17 State/Payer's state no.	\$
\$		\$	\$	\$

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

JA0218 IAS0151

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2013	Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	Form 1099-MISC	
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
RECIPIENT'S name Lisa Pike		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Street address (including apt. no.) 3200 Lakeside dr #75		7 Nonemployee compensation \$ \$25,991.00	8 Substitute payments in lieu of dividends or interest \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89509		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
Account number (see instructions)		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
2nd TIN not <input type="checkbox"/>		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 \$

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2013	Miscellaneous Income
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		2 Royalties \$	Form 1099-MISC	
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
RECIPIENT'S name Carol Ann Gochnour		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Street address (including apt. no.) 220 Quail St		7 Nonemployee compensation \$ \$5,266.00	8 Substitute payments in lieu of dividends or interest \$	
City or town, province or state, country, and ZIP or foreign postal code Sparks NV 89431		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
Account number (see instructions)		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
2nd TIN not <input type="checkbox"/>		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 \$

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

JA0219 IAS0152

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	2013	Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		\$			
PAYER'S federal identification number		2 Royalties		Form 1099-MISC	Copy A For Internal Revenue Service Center
88-0389861		\$			
RECIPIENT'S identification number		3 Other income	4 Federal income tax withheld		For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$		
RECIPIENT'S name		5 Fishing boat proceeds	6 Medical and health care payments		
Stacy Slazas		\$	\$		
Street address (including apt. no.)		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
1077 Riverside Dr #76		\$	\$		
City or town, province or state, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
Reno NV 89503		11 Foreign tax paid	12 Foreign country or U.S. possession		
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15a Section 409A deferrals		16 State tax withheld	17 State/Payer's state no.	18 State income	
\$		\$	\$	\$	
15b Section 409A income					
\$					

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	2013	Miscellaneous Income
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		\$			
PAYER'S federal identification number		2 Royalties		Form 1099-MISC	Copy A For Internal Revenue Service Center
88-0389861		\$			
RECIPIENT'S identification number		3 Other income	4 Federal income tax withheld		For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$		
RECIPIENT'S name		5 Fishing boat proceeds	6 Medical and health care payments		
Vernetta Randle		\$	\$		
Street address (including apt. no.)		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
7990 Fairwood Dr		\$	\$		
City or town, province or state, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
Reno NV 89502		11 Foreign tax paid	12 Foreign country or U.S. possession		
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15a Section 409A deferrals		16 State tax withheld	17 State/Payer's state no.	18 State income	
\$		\$	\$	\$	
15b Section 409A income					
\$					

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

JA0220 IAS0153

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style
2295 Market St
Reno NV 89502
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$19,428.50

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

\$

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

15 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2013 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Charissa Banks

Street address (including apt. no.)

10601 Vista Bella Ln

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89521

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style
2295 Market st
Reno NV 89502
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$25,772.00

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

\$

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

15 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2013 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Joyce Mikesell

Street address (including apt. no.)

18271 Alderwood Ct

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89508

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

JA0221 IAS0154

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2013	Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	Form 1099-MISC	
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name Andrea Upson		7 Nonemployee compensation \$ \$10,980.50	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) 3872 Zoe Ln		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89519		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2013	Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	Form 1099-MISC	
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name Melissa Wolf		7 Nonemployee compensation \$ \$12,282.50	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) 732 Balzar Cir		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89502		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	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 \$	

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

JA0222 IAS0155

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style
2295 Market St
Reno NV 89502
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$7,660.50

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2013 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Rebecca Hernandez

Street address (including apt. no.)

74 Zircon Dr

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89521

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style
2295 Market st
Reno NV 89502
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$25,415.95

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous
Income

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2013 General
Instructions for
Certain
Information
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Meledie Wolf

Street address (including apt. no.)

710 Balzar cir

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89502

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

JA0223 IAS0156

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no. International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		1 Rents	OMB No. 1545-0115		Miscellaneous Income
		\$	2013 Form 1099-MISC		
		2 Royalties			
PAYER'S federal identification number 88-0389861		3 Other income	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
		\$	\$		
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S name Ashley Walsh-Storey		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ \$7,238.00	\$		
Street address (including apt. no.) 5204 Eagle Place		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89510		11 Foreign tax paid	12 Foreign country or U.S. possession		
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
2nd TIN not <input type="checkbox"/>		\$	\$		
15a 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

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

IAS0157

JA0224

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2013		Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	Form 1099-MISC		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center	
88-0389861		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name		7 Nonemployee compensation \$2,659.50	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
1175 Wesley Dr		11 Foreign tax paid \$	12 Foreign country or U.S. possession		
City or town, province or state, country, and ZIP or foreign postal code		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
Reno NV 89503		15a Section 409A deferrals \$	15b Section 409A income \$		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

IAS0158

JA0225