

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 11:01 p.m.  
Elizabeth A. Brown  
Clerk of Supreme Court

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

14  
15                   JASON D. GUINASSO, ESQ.

16                   Nevada Bar No. 8478

17                   ALEX R. VELTO, ESQ.

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**JOINT APPENDIX INDEX**  
**(Chronological)**

<b>Document Name</b>	<b>Date Filed</b>	<b>Bates</b>	<b>Vol. No.</b>
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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21	Petitioner's Opening Brief filed under District Court Case No. CV20-00445	06/01/20	JA1745- JA1776	XI
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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
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I declare under penalty of perjury that the foregoing is true and correct.

*/s/ Bernadette Francis*

BERNADETTE FRANCIS

# EXHIBIT 3

# EXHIBIT 3

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

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15 INTERNATIONAL ACADEMY OF STYLE'S  
16 DOCUMENTARY EXHIBIT #3  
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22  
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 #3** filed under Appeal No. 1702537-SYM:

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

**-OR-**

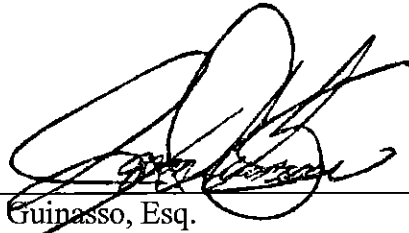
☐ Contains the social security number of a person as required by:

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 28<sup>th</sup> 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

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 28<sup>th</sup>, 2017, I served the following:

6 **INTERNATIONAL ACADEMY OF STYLE'S**

7 **DOCUMENTARY EXHIBIT #3**

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 28<sup>th</sup>, 2017, at Reno, Nevada.

17   
18 \_\_\_\_\_  
KATRINA A. TORRES



23 Reese Kintz,  
Guimasso  
190 W Huffaker Ln  
Suite 402  
24 Reno, NV 89511  
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DOCUMENTARY EXHIBIT #3  
Appeal No. 1702537-SYM

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Reese Kintz,  
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January 16, 2015

VIA EMAIL AND U.S. MAIL

Melanie Maguire, Supervising Auditor II  
Department of Employment, Training & Rehabilitation  
Employment Security Division  
1325 Corporate Blvd., Suite C  
Reno, Nevada 89502

**Re: New Business Plan Using Independent Contractors and  
Request for Advisory Opinion**

Dear Melanie:

As requested, below is International Academy of Style's ("IAS") new business plan. This correspondence also serves as IAS' request for an advisory opinion from ESD regarding whether the below business plan and attached Agreements demonstrate that Instructors at IAS are, in fact, independent contractors for purposes of unemployment taxes.

**I. Summary of IAS and use of Independent Instructors**

IAS is an educational facility providing instruction in the areas of cosmetology, hair design, aesthetics, and nail technology. IAS has a goal of providing its students with additional, specialized instructions, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature that sets IAS graduates apart from graduates of other cosmetology schools in Nevada. IAS intends to set a high standard in the industry for new beauty professionals entering this industry as graduates of IAS.

In order to meet this goal and attract highly qualified instructors who are current experts in the various fields of cosmetology, and who are up-to-date on current new trends and beauty techniques, IAS hires independent contractors to serve as Instructors who provide this high quality instruction based on each individual Instructor's area(s) of expertise. Most Instructors at IAS still work in salons in addition to providing instructional services for IAS. Some instructors also provide instructional services outside the scope of the Agreement between the Instructor and IAS to non-IAS students.

Importantly, Instructor services provided for under the Agreement 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 independent Instructors, as the two owners who are licensed instructors and students with provisional licenses issued pursuant to NRS 644.193, meet the requirements of NRS 644.395 to operate IAS. And

INCLINE OFFICE: 936 Southwood Blvd., Suite 301, Incline Village, Nevada 89451

RENO OFFICE: 190 W. Huffaker Lane, Suite 402, Reno, Nevada 89511

LAS VEGAS: 2300 W. Sahara Ave., Suite 800, Las Vegas, NV 89102

PHONE 775.832.6800 FAX 775.832.6801 EMAIL [info@rkglawyers.com](mailto:info@rkglawyers.com) WEB [www.rkglawyers.com](http://www.rkglawyers.com)

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either party may terminate the Agreement with ten (10) day written notice, unless the termination is for cause as defined in the Agreement, in which case no notice is required.

**II. Independent Instructor Agreements**

IAS' business model was designed similar to that of salon owners and their independent contractors (hereinafter "booth renters"). Like booth renters, each Instructor voluntarily enters into a contract with IAS for the performance of his or her services. Since the third quarter of 2014 and subsequent to the conference on IAS' Petition for Readjustment, IAS has updated its Agreement. The new Agreements, which set forth the nature of the relationship between IAS and the Instructors, since at least October 1, 2014<sup>1</sup>, is attached hereto as **Exhibit A**.

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

Instructors are compensated based on the negotiated rate set forth in the Agreement. After services are performed, Instructors provide invoices to IAS for payment pursuant to the Agreement. Instructors bill IAS for their services as they see fit, provided they bill a minimum of once per month in order for IAS to keep accurate records of student accounts. Part of each student's tuition at IAS includes a percentage set aside that is used for payment to Instructors for the specialized 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 Instructors is also refunded to the student as part of their tuition reimbursement.

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<sup>1</sup> Because quarterly reports were provided as agreed upon through the end of September 2014, the new Agreements provided cover the term of October 1, 2014 through December 31, 2015. However, as explained in the conference, the nature of the relationship as set forth in the new Agreements predates October 1, 2014 and Stacy Slazas' "employment." Thus, although IAS paid employment taxes on Instructors for the periods requested, the Instructors may have also paid their own business fees and taxes and income taxes for same time periods based on their belief that they were operating as independent contractors.

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Chair rental fees are also due once per month, although an Instructor can choose at his or her own discretion to teach other general classes in lieu of the rental fee. No other compensation is provided for the instruction of the general class(s) taught in lieu of the fee and the Instructor has complete discretion on whether they wish to pay the monthly rental fee or teach a class(es).

Instructors are responsible for their own supplies, materials and equipment, other than the rental chair, in providing services to IAS students. IAS provides students with supplies and equipment, which can be used during an Instructor's services. However, if an Instructor desires students to use any supplies, materials or equipment not already provided by IAS, such as a specific brand of product or tool, the Instructor is responsible for those costs and cannot pass said costs on to the students unless expressly agreed to in writing by the student(s) in advance of the service. IAS does not reimburse any business costs or fees associated with providing services under the Agreement to Instructors. Additionally, Instructors are responsible for maintaining all licenses, continuing education, certifications, etc. in providing services to IAS students under the Agreement. IAS does not reimburse any such costs or expenses related to such licenses, education or certifications.

Instructors understand that they are not being retained to fulfill the requirements of NRS 644.395, therefore, they are able to set their own schedules, come and go as they see fit as long as they are fulfilling the promises made in the Agreement. Instructors are in full control of how they provide services under the Agreement and in keeping records of student attendance and grades for said services. Instructors have full control over the days and number of hours they intend to provide services to IAS students and they set their own billable hourly rates (similar to how billable hourly rates are set by attorneys). Instructors essentially bid for open spots/chairs when space becomes available and then IAS selects them based on the specialized service IAS wishes to provide to its students and the experience and skill of the Instructor, as well as the Instructor's reputation in the community for providing the service the Instructor wishes to teach. IAS does not keep track of an Instructor's schedule of services or manner in which services are performed. IAS does keep track of whether the desired outcome and purpose of the Agreement is being obtained.

Although Instructors perform services on IAS premises, similar to services provided by independent cosmetologists who rent/lease space in a salon, Instructors are not restricted to providing services on IAS premises; rather, they may also provide services to students off-campus at the Instructors own scheduling, expense and liability.<sup>2</sup>

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<sup>2</sup> Nevada law requires instructional services be provided in a licensed facility just as salon services must be provided in licensed facility. Therefore, if an Instructor wishes to provide services to IAS students outside of IAS' facility, the Instructor is responsible for complying with Nevada law to

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Additionally, the Agreement between IAS and the Instructors is not exclusive and the Instructors are free to provide instructional services, cosmetology services, etc., to other establishments as the Instructor chooses.

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

IAS provides no training to Instructors related to the performance of the Instructors' services under the Agreement, and Instructors 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. Business licenses are provided and attached to the Agreements.

Instructors acknowledge and agree that they are not employees as defined in NRS 616A for purposes of worker's compensation coverage, but rather they are expressly exempted from the definition pursuant to NRS 616A.110(9)(c). Specifically, Instructors are excluded from the definition of employee because they perform services pursuant to a written Agreement, which expressly provides that Instructors are not performing services as employees of IAS for purposes of NRS 616A. Copies of proof of an Instructor's worker's compensation coverage or notice of sole proprietorship with no employees are attached to the Agreements.

Instructors may not assign their Agreements and they are solely responsible for any cancellations, substitutions, make-ups, etc. of services to students, including any compensation to a substitute or subcontractor. For example, if an Instructor schedules a service with students, the Instructor is responsible for meeting that obligation or informing students of any cancellations, rescheduling, or substitutions. If students are unhappy with an Instructor's performance of services and complain to IAS, IAS will get

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ensure the instruction meets the requirements of the law or the Instructor would be in breach of the Agreement.

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involved merely to determine if the Instructor is complying with the terms and obligations under the Agreement or if there has been a breach of the Agreement for which liability may attach. Pursuant to the Agreement, the Instructor promises to perform services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances. Additionally, Instructors are responsible for the quality and completeness of all services performed under the Agreement. Therefore, if an Instructor is not fulfilling these promises then the Instructor is not fulfilling his or her obligations and promises under the Agreement.

Finally, pursuant to the Agreement, a set term is provided for and either party may terminate the Agreement with ten (10) days written notice unless IAS terminates the agreement for cause as defined in the Agreement. The definition of "for cause" includes the following conduct: Instructor is charged with a felony crime; Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty; Instructor fails to perform his or her services in a competent manner; Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement; Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students; Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers; or Instructor fails to perform the terms and conditions as agreed upon under this Agreement.

Based on the terms and conditions set forth in the Agreement, we believe Instructors of IAS are independent contractors for purposes unemployment compensation and taxation.

**III. Comparison to ESD Determination that Stacy Slazas was an Employee**

ESD made express findings in the unemployment proceedings involving Stacy Slazas, which are fully set forth in IAS's Petition for Readjustment. Based on those findings, the following factors are important in demonstrating that the Instructors subject to the Agreements and new business plan set forth in this correspondence and attached hereto are not similarly situated to Ms. Slazas and are not employees of IAS:

- No Instructor works as a supervisory instructor.
- No Instructor is responsible for opening and closing the facility, although Instructors do have keys in order to provide their services on their own schedules.
- No Instructor performs "a variety of tasks" at IAS' direction.
- IAS has not terminated an Instructor from employment.
- IAS does not have the right to control and direct the Instructors' daily manner and means of work.



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- No Instructor is required to follow IAS' instructions.
- No Instructor is prohibited from refusing work or fears ramification if work is refused. In fact, Instructors decide what services they intend to provide in entering the Agreement and when and how they intend to provide those services.
- No Instructor is required to work exclusively for IAS or prohibited from working for another cosmetology school providing the same services.
- No Instructor is expected to locate an "employee" to cover his or her work, as there are no employees at IAS. Instructors are only responsible for and expected to meet the terms and obligations of the Agreement.
- No Instructor's job duties consist of opening the school, working the front desk, answering phones, or supervising other Instructors.
- No Instructor's services are a direct extension and integral part of IAS' commercial business enterprise.
- No Instructor is required to perform assigned tasks in the order of sequence prescribed by IAS.
- No Instructor assists in managing the school operations, school staff, and the school's instructional programs as directed.
- No Instructor is employed for the specific purpose of assisting in the management of the school under contract with IAS.

Based on the factors set forth above, which are in direct contradiction to the findings in the unemployment proceedings of Ms. Slazas, we believe Instructors of IAS are independent contractors for purposes unemployment compensation and taxation.

IV. Conclusion

As can be seen upon review of the business plan set forth above and the new Agreements attached to this correspondence, Instructors at IAS are independent contractors who have their own businesses and are responsible for their own taxes, including any taxes and fees owed to ESD. Accordingly, IAS respectfully requests an opinion and confirmation from ESD that no additional quarterly reports, beyond the third quarter of 2014, are required to be filed because there are no instructional employees with income to report, and Instructors are not employees of IAS for purposes of unemployment compensation and taxation.

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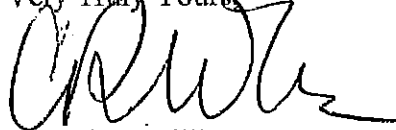
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Please let us know if we can provide you with any additional information. If you have any questions regarding any of the above, please don't hesitate to contact us. We look forward to your response.

Very Truly Yours



Crystal R. Willis, Esq.

Attorney for International Academy of Style

Cc: International Academy of Style  
Edgar J. Roberts, CPM, Chief of Contributions  
J. Thomas Susich, Esq., Senior Legal Counsel  
Neil Rombardo, Esq., Senior Legal Counsel

# **EXHIBIT A**

# **EXHIBIT A**

**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**INDEPENDENT INSTRUCTOR AGREEMENTS**

This Independent Instructor Agreement (hereinafter "Agreement") is entered into this 1<sup>st</sup> day of October, 2014 by and between International Academy of Style (hereinafter referred to as "IAS") and Melissa Wolf (hereinafter referred to as "Instructor").

**Preamble**

**WHEREAS**, IAS is an educational facility providing instruction in the areas of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional instructor; and

**WHEREAS**, IAS desires to provide its students with additional, specialized instruction, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature offered to students of IAS that distinguishes IAS from other similar schools in Nevada and sets a high standard in the industry for new beauty professionals entering this industry in Nevada as graduates of IAS; and

**WHEREAS**, IAS desires to accomplish its objective by hiring independent contractors who are specialists in the various fields of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional Instructor; and

**WHEREAS**, Instructor desires to contract with IAS on an independent basis to provide the additional specialized services described in this Agreement; and

**WHEREAS**, Instructor represents that he or she is duly qualified, licensed, trained, experienced and competent to perform the services herein described, and

**WHEREAS**, the parties desire to set forth herein the terms and conditions under which said services shall be provided.

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **TERMS:** The terms of this agreement shall commence on the 1 day of October 2014 through the 31 day of December, covering All academic period(s).
2. **TERMINATION:** This Agreement may be revoked without cause by either party prior to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach.

of this Agreement and is subject to the remedies governed under Disputes in Paragraph 21.

IAS may terminate this Agreement at any time "for cause," the grounds for which are defined below. In the event of termination for cause, IAS shall have no obligation to Instructor for compensation or any other form of benefit under this Agreement except for compensation earned prior to the effective date of termination. The 10-day notice period does not apply to termination of this Agreement for cause.

Commission of any of the following acts by Instructor constitutes grounds for IAS to terminate this Agreement for cause immediately and without notice, as well as constitutes a breach of this Agreement for purposes of any remedies provided under this Agreement:

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.

3. **NOTICES:** All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered by mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

Loni D. Casteel  
International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

4. **SCOPE OF SERVICES:** Instructor shall provide instruction in the below fields in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

☒ Cosmetology Services  
☐ Hair Design Services  
☒ Licensed Instructor Services

☐ Aesthetician Services  
☐ Nail Technology Services  
☐ Other

Please describe the other services you intend to provide to IAS students under this Agreement.

Advanced Color Classes, Advanced Hair Cutting  
Classes.

5. **DUTIES:** Instructor understands that IAS is an educational facility licensed by the State of Nevada under NRS Chapter 644.380 to conduct a school of cosmetology and, as such, must abide by the statutes, codes, rules and regulations governing such facilities. Instructor understands that he or she also must be a licensed instructor in order to provide services to IAS students under this Agreement. As a licensed instructor, Instructor agrees to abide by the statutes, codes, rules, and regulations governing Instructor while providing services to IAS students.

Instructor understands that he or she is not contracting to fulfill the requirements of NRS 644.395, which requires IAS to maintain a staff of at least two licensed instructors and one additional licensed instructor for each 25 enrolled students, or major portion thereof, over 50 students. Instructor understands that the owners of IAS and the students who have provisional licenses issued pursuant to NRS 644.193 are considered instructors for purposes of NRS 644.395. Although Instructor is not contracting to meet the requirements of NRS 644.395, students will obtain credit for service hours provided by Instructor to be used towards minimum hour requirements of students to obtain a license in accordance with Nevada law.

Instructor is solely responsible for any loss or damage to Instructors personal property, including equipment.

6. **COMPENSATION:** Instructor shall provide the above services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto. For performing such services, Instructor shall be compensated by billing students based upon Instructor's hourly rate set forth below in this Agreement for services provided. Instructor shall provide an invoice to IAS for payment on students' behalf out of student account funds set aside for this purpose. Invoices may be submitted at the Instructor's discretion, for example weekly or biweekly; however, invoices must be submitted no less than once per month for proper accounting of students' accounts. The parties agree that timeliness of billing is of the essence to this Agreement for proper deduction from student accounts. Invoices must provide an accurate detail of all billing.

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of \$ 141.<sup>00</sup> per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

provided in the same month the chair rental fee is due and payable. No other compensation will be provided for instruction in lieu of chair rental fee.

Students may use supplies, materials, and equipment supplied by IAS while participating in services provided by Instructor if applicable. In the event Instructor desires student(s) to use supplies or equipment not supplied by IAS, Instructor is solely responsible for the costs associated with providing said supplies and may not pass on the cost to the student(s) unless expressly agreed to by the student in writing. No deductions will be made from student accounts to pay for supplies or equipment invoiced by Instructor without written consent of student(s) accompanying said invoice.

Instructor is responsible for hiring and compensating any assistant worker needed in order to provide the services agreed upon under this Agreement. Instructor agrees, however, that the actual service of instruction provided to students under this Agreement must be performed by Instructor personally, as the services agreed to are specialized in nature based on Instructor's own personal experience, skill and knowledge.

7. **SCHEDULE OF SERVICES:** Instructor shall provide all services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

Hours Instructor desires to work are at the sole discretion and control of Instructor. However, Instructor understands that Student Salon Hours are Tuesday through Friday from 10:00 a.m. to 7:30 p.m., Saturday from 10:00 a.m. to 5:30 p.m., IAS is closed Sunday and Monday.

Instructor must perform services under this Agreement for IAS students during IAS regularly scheduled hours of operation unless Instructor and student(s) agree in writing to hours outside of IAS normal operations. Use of IAS facilities for instruction outside of IAS normal hours of operations must be requested and approved in advance by IAS. If advance approval is given to use IAS facilities for instruction outside of IAS normal operating hours, Instructor agrees and is solely responsible for meeting the requirements of NRS 644.395 and all other requirements under Chapter 644 applicable for Instructor's services. If Instructor and student agree to services provided outside of IAS facilities, Instructor is solely responsible for any and all requirements, risks and liabilities associated with instructing students outside IAS licensed facility.

Instructor desires to provide services to IAS students on the following weekly schedule during the term of this Agreement:

Tuesday:        \_\_\_10\_\_\_ (am/pm) to \_\_\_5\_\_\_ (am/pm)  
Wednesday:    \_\_\_ (am/pm) to \_\_\_ (am/pm)  
Thursday:      \_\_\_ (am/pm) to \_\_\_ (am/pm)  
Friday:        \_\_\_10\_\_\_ (am/pm) to \_\_\_7:30\_\_\_ (am/pm)

Saturday: N/A (am/pm) to N/A (am/pm)

The hourly rate for Instructor's services under this Agreement is \$ 14.00 per hour of service.

It is Instructor's responsibility to fulfill the contracted services under this Agreement. IAS will not be responsible for cancellations, substitutions, or modifications to the above schedule under this Agreement. Student complaints regarding an Instructor not fulfilling any promises or requirements under this Agreement may subject Instructor to a breach of this Agreement and any liabilities that arise out of said breach.

8. **INDEPENDENT CONTRACTOR:** Instructor is associated with IAS only for the purposes and to the extent specified in this Agreement. Instructor is and shall be an independent contractor and, subject only to the terms of this Agreement and state laws applicable to the services performed, shall have the sole right to supervise, manage, operate, control and direct performance of the details incident to his or her duties under this Agreement. Nothing contained in this Agreement shall be deemed or construed to create a partnership or joint venture, to create relationships of employer-employee or principal-agent, or to otherwise create any liability for IAS whatsoever with respect to indebtedness, liabilities, and obligations to Instructor or any other party.

Instructor shall be solely responsible for, and IAS shall have no obligation with respect to (1) withholding of income taxes, or any other taxes or fees; (2) industrial insurance coverage; (3) accumulation of vacation leave or sick leave; or (4) unemployment compensation coverage. Instructor shall be responsible for paying his or her own medical bills for any personal illness or injuries occurring during the term of this Agreement. **Instructor shall indemnify and hold IAS harmless from, and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes or fees.**

Instructor and his or her employees, agents, or representatives, shall not be considered employees, agents or representatives of IAS. IAS and Instructor shall monitor the work relationship throughout the term of this Agreement to ensure that the independent contractor relationship remains as such.

In addition to the above, Instructor represents as follows:

**Instructor's Initials**

YES NO

- A. Do you have the right to control when, where and how services under this Agreement are to be performed, subject to complying with state laws and the Board of Cosmetology rules and regulations?

N/A \_\_\_\_\_

- B. Will IAS be providing training to you with respect to any



- services provided under this Agreement? \_\_\_\_\_ AW
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement? \_\_\_\_\_ AW
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS? \_\_\_\_\_ AW
- E. Do you hold yourself out to be engaged in a separate business from IAS, including having your own business license in your own name and/or owning, renting or leasing property in furtherance of your business? AW \_\_\_\_\_
- F. Are you restricted from offering your services to the general public or in another educational facility while engaged in performing services under this Agreement? \_\_\_\_\_ AW
- G. Are you responsible for paying your own income taxes and any other applicable taxes incurred by your business and in the performance of services under this Agreement? AW \_\_\_\_\_

9. **REPORTING OF INCOME:** It shall be the responsibility of Instructor to properly report all monies earned as a result of services performed under this Agreement to the State and Federal Governments. IAS shall distribute Internal Revenue Form 1099 to the Federal and State Governments describing monies earned by all Instructors. Instructor shall receive a copy for tax purposes.

10. **INSURANCE COVERAGE:** Instructor, as an independent contractor and not an employee of IAS, must carry policies of insurance, to the extent required by law, and pay all taxes and fees incidental thereto, including, but not limited to general liability and worker's compensation insurance. The services I am performing under this Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." Instructor hereby represents and agrees that he or she meets this exclusion pursuant to the Agreement.

Copies of proof of insurance must be attached to this Agreement at Attachment A. In the event Instructor is a sole proprietor and has elected not to maintain worker's compensation coverage on his or herself, an executed Notice of Sole Proprietorship with No Employees and Election not to Maintain Worker's Compensation Coverage must be attached in lieu of proof of insurance.

11. **COMPLIANCE WITH LEGAL OBLIGATIONS:** Instructor shall maintain for the duration of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to

exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.

14. **HOLD HARMLESS:** Instructor agrees to hold harmless, defend and indemnify IAS, its officers, agents, and employees, from and against any and all liability, claims, demands, losses and actions for injury to and/or death of persons and/or damage to property, arising out of or incurred in connection with Instructor's performance under this Agreement.
15. **WAIVER OF BREACH:** Failure to declare a breach or the actual waiver of any particular breach of this Agreement or its material or nonmaterial items by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach of this Agreement.
16. **PREVIOUS AGREEMENT:** Any and all existing agreements or renewals between the parties, hereto, covering the same subject matter, are hereby cancelled and superseded by this Agreement and such prior agreements shall have no further force or effect.
17. **CONFIDENTIALITY:** Instructor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Instructor while performing services at IAS to the extent such information is confidential by law or otherwise required by this Agreement.
18. **PROPER AUTHORITY:** The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement. Instructor acknowledges that this Agreement is only effective for the period of time specified in this Agreement. Any services performed before this Agreement is effective or after it ceases to be effective are performed at the sole risk of Instructor.
19. **QUALITY OF SERVICE:** Instructor shall perform his or her services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances, and shall be responsible for the professional quality and completeness of all services performed under this Agreement.
20. **ENTIRE AGREEMENT:** This Agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other contracts, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.
21. **DISPUTES:** In the event of any dispute arising out of or relating to this Agreement, the parties shall attempt, in good faith, to promptly resolve the dispute mutually between them. If the dispute cannot be resolved by mutual agreement, nothing herein shall preclude either party's right to pursue remedy or relief by civil litigation pursuant to

the laws of the State of Nevada. If IAS must bring suit to recover costs and fees associated with damages, taxes, fees, or any other responsibilities or liabilities of Instructor, IAS will be entitled to an award of costs, reasonable attorney's fees, and interest at the maximum rate permitted by law, in addition to any other relief awarded.

22. **APPLICABLE LAW AND VENUE:** This Agreement shall be governed by and construed according to the laws of the State of Nevada, and shall not be construed against the drafter. The parties agree that any suit or action relating to this Agreement shall be instituted and commenced exclusively in the federal or state courts in Reno, Nevada, whichever has proper jurisdiction over the particular dispute, and the parties hereby waive the right to change such venue and hereby consent to the jurisdiction of such courts.
23. **CAPTIONS:** The captions of each paragraph in this Agreement are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of this Agreement or in any way affect this Agreement.
24. **SEVERABILITY:** If a court of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid, in whole or in part, for any reason, that provision will be deemed severed from this Agreement and the validity and enforceability of the remaining provisions, or portion of them, will not be affected and remain fully enforceable.
25. **CONSTRUCTION:** Instructor agrees that he or she has been given the opportunity to consult with an attorney prior to executing this Agreement and that he or she fully understands all terms and conditions of this Agreement. As such, no provision of this Agreement shall be construed against IAS as the drafter in the event of a dispute between the parties.
26. **DUPLICATE COUNTERPARTS:** This Agreement may be executed in counterparts, each of which shall be deemed a duplicate original.
27. **EFFECTIVE DATE:** This Agreement shall take effect upon the execution of both parties. In the event Instructor performs services at the request of IAS prior to the effective date of this Agreement, IAS agrees that it will pay Instructor the reasonable value of any services Instructor may have performed for IAS. If a prior Agreement exists, IAS will pay for services performed prior to the execution of this Agreement at the previously agreed upon rate.

This Agreement is hereby entered into in accordance with the laws of the State of Nevada. This Agreement is a formal, legal contract for Instructor's services as set forth herein. It protects both Instructor and IAS and is intended to prevent misunderstandings. **EXECUTION OF THIS AGREEMENT SHALL BE CONSTRUED AS INSTRUCTOR'S UNDERSTANDING, ACKNOWLEDGEMENT AND AGREEMENT OF ALL TERMS AND CONDITIONS SET FORTH HEREIN.** By executing this Agreement, Instructor acknowledges that he or she has been given the

opportunity to consult with his or her legal counsel and either has done so or has voluntarily elected not to do so, and he or she fully understands all terms and conditions set forth herein. Any terms and conditions of this Agreement may be modified or amended as necessary only by written instrument signed by both parties.

This Agreement is hereby entered into this 14 day of JAN., 2015.

INSTRUCTOR

Melissa Wolf  
Authorized Signature

Melissa Wolf  
Printed Name

Instructor  
Title

Melissa Wolf  
Business/Company Name

732 Balzar Cir  
Address

Reno, NV 89502  
City, State, Zip

775 324-4742 775 224-7503  
Phone Cell Phone

Fax

Wolfx5@5bcbglobal.net  
Email

Website

EIN, UBI or SSN

INTERNATIONAL ACADEMY OF STYLE

[Signature]  
Authorized Signature

Jan D. [Signature]  
Printed Name

2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003



**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:** 11/30/2015

**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 9th day of January, 2015.

*Please Post in a Conspicuous Location*

IAS0177

JA0249

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2014

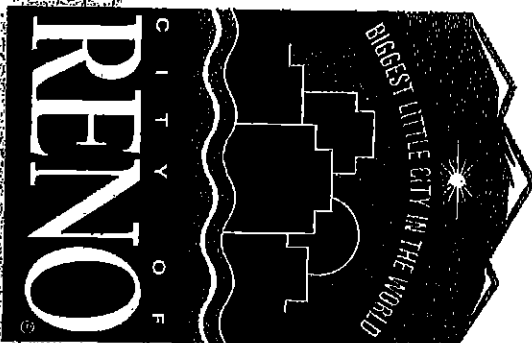
BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 732 BALZAR CT

NAME OF BUSINESS: Melissa Wolf

LICENSEE - NAME AND ADDRESS:

Melissa K Wolf  
732 Balzar Ct  
Reno, NV 89502



LICENSE #: 121971

EXPIRATION DATE: 01/31/2015

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

JA0250 IAS0173

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Dec/2/14 VALUE: Hair Cut Demo

INSTRUCTOR: Melissa Wiley

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Nov 1/14 VALUE: Ombre Class

INSTRUCTOR: Melissa Wiley

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 10/14 VALUE: Advanced Weave Class

INSTRUCTOR: Melissa Wiley



**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**INDEPENDENT INSTRUCTOR AGREEMENTS**

This Independent Instructor Agreement (hereinafter "Agreement") is entered into this 1<sup>st</sup> day of October, 2014 by and between International Academy of Style (hereinafter referred to as "IAS") and Meledie Wolf (hereinafter referred to as "Instructor").

**Preamble**

**WHEREAS**, IAS is an educational facility providing instruction in the areas of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional instructor; and

**WHEREAS**, IAS desires to provide its students with additional, specialized instruction, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature offered to students of IAS that distinguishes IAS from other similar schools in Nevada and sets a high standard in the industry for new beauty professionals entering this industry in Nevada as graduates of IAS; and

**WHEREAS**, IAS desires to accomplish its objective by hiring independent contractors who are specialists in the various fields of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional Instructor; and

**WHEREAS**, Instructor desires to contract with IAS on an independent basis to provide the additional specialized services described in this Agreement; and

**WHEREAS**, Instructor represents that he or she is duly qualified, licensed, trained, experienced and competent to perform the services herein described, and

**WHEREAS**, the parties desire to set forth herein the terms and conditions under which said services shall be provided.

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **TERMS:** The terms of this agreement shall commence on the 1 day of October 2014 through the 31 day of December, covering All academic period(s).  
*2015*
2. **TERMINATION:** This Agreement may be revoked without cause by either party prior to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

of this Agreement and is subject to the remedies governed under Disputes in Paragraph 21.

IAS may terminate this Agreement at any time "for cause," the grounds for which are defined below. In the event of termination for cause, IAS shall have no obligation to Instructor for compensation or any other form of benefit under this Agreement except for compensation earned prior to the effective date of termination. The 10-day notice period does not apply to termination of this Agreement for cause.

Commission of any of the following acts by Instructor constitutes grounds for IAS to terminate this Agreement for cause immediately and without notice, as well as constitutes a breach of this Agreement for purposes of any remedies provided under this Agreement:

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.

3. **NOTICES:** All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered by mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

Loni D. Casteel  
International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

4. **SCOPE OF SERVICES:** Instructor shall provide instruction in the below fields in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>

Cosmetology Services  
Hair Design Services  
Licensed Instructor Services

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>
<input type="checkbox"/>

Aesthetician Services  
Nail Technology Services  
Other

Please describe the other services you intend to provide to IAS students under this Agreement.

Advanced Color techniques, Product Knowledge, Salon Business.

5. **DUTIES:** Instructor understands that IAS is an educational facility licensed by the State of Nevada under NRS Chapter 644.380 to conduct a school of cosmetology and, as such, must abide by the statutes, codes, rules and regulations governing such facilities. Instructor understands that he or she also must be a licensed instructor in order to provide services to IAS students under this Agreement. As a licensed instructor, Instructor agrees to abide by the statutes, codes, rules, and regulations governing Instructor while providing services to IAS students.

Instructor understands that he or she is not contracting to fulfill the requirements of NRS 644.395, which requires IAS to maintain a staff of at least two licensed instructors and one additional licensed instructor for each 25 enrolled students, or major portion thereof, over 50 students. Instructor understands that the owners of IAS and the students who have provisional licenses issued pursuant to NRS 644.193 are considered instructors for purposes of NRS 644.395. Although Instructor is not contracting to meet the requirements of NRS 644.395, students will obtain credit for service hours provided by Instructor to be used towards minimum hour requirements of students to obtain a license in accordance with Nevada law.

Instructor is solely responsible for any loss or damage to Instructors personal property, including equipment.

6. **COMPENSATION:** Instructor shall provide the above services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto. For performing such services, Instructor shall be compensated by billing students based upon Instructor's hourly rate set forth below in this Agreement for services provided. Instructor shall provide an invoice to IAS for payment on students' behalf out of student account funds set aside for this purpose. Invoices may be submitted at the Instructor's discretion, for example weekly or biweekly; however, invoices must be submitted no less than once per month for proper accounting of students' accounts. The parties agree that timeliness of billing is of the essence to this Agreement for proper deduction from student accounts. Invoices must provide an accurate detail of all billing.

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of \$215 per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

provided in the same month the chair rental fee is due and payable. No other compensation will be provided for instruction in lieu of chair rental fee.

Students may use supplies, materials, and equipment supplied by IAS while participating in services provided by Instructor if applicable. In the event Instructor desires student(s) to use supplies or equipment not supplied by IAS, Instructor is solely responsible for the costs associated with providing said supplies and may not pass on the cost to the student(s) unless expressly agreed to by the student in writing. No deductions will be made from student accounts to pay for supplies or equipment invoiced by Instructor without written consent of student(s) accompanying said invoice.

Instructor is responsible for hiring and compensating any assistant worker needed in order to provide the services agreed upon under this Agreement. Instructor agrees, however, that the actual service of instruction provided to students under this Agreement must be performed by Instructor personally, as the services agreed to are specialized in nature based on Instructor's own personal experience, skill and knowledge.

7. **SCHEDULE OF SERVICES:** Instructor shall provide all services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

Hours Instructor desires to work are at the sole discretion and control of Instructor. However, Instructor understands that Student Salon Hours are Tuesday through Friday from 10:00 a.m. to 7:30 p.m., Saturday from 10:00 a.m. to 5:30 p.m., IAS is closed Sunday and Monday.

Instructor must perform services under this Agreement for IAS students during IAS regularly scheduled hours of operation unless Instructor and student(s) agree in writing to hours outside of IAS normal operations. Use of IAS facilities for instruction outside of IAS normal hours of operations must be requested and approved in advance by IAS. If advance approval is given to use IAS facilities for instruction outside of IAS normal operating hours, Instructor agrees and is solely responsible for meeting the requirements of NRS 644.395 and all other requirements under Chapter 644 applicable for Instructor's services. If Instructor and student agree to services provided outside of IAS facilities, Instructor is solely responsible for any and all requirements, risks and liabilities associated with instructing students outside IAS licensed facility.

Instructor desires to provide services to IAS students on the following weekly schedule during the term of this Agreement:

Tuesday:	___10___ (am/pm) to ___7:30___ (am/pm)
Wednesday:	___10___ (am/pm) to ___5___ (am/pm)
Thursday:	___10___ (am/pm) to ___4___ (am/pm)
Friday:	___10___ (am/pm) to ___12:30___ (am/pm)

Saturday: NA (am/pm) to \_\_\_\_\_ (am/pm)

The hourly rate for Instructor's services under this Agreement is \$ 18 per hour of service.

It is Instructor's responsibility to fulfill the contracted services under this Agreement. IAS will not be responsible for cancellations, substitutions, or modifications to the above schedule under this Agreement. Student complaints regarding an Instructor not fulfilling any promises or requirements under this Agreement may subject Instructor to a breach of this Agreement and any liabilities that arise out of said breach.

8. **INDEPENDENT CONTRACTOR:** Instructor is associated with IAS only for the purposes and to the extent specified in this Agreement. Instructor is and shall be an independent contractor and, subject only to the terms of this Agreement and state laws applicable to the services performed, shall have the sole right to supervise, manage, operate, control and direct performance of the details incident to his or her duties under this Agreement. Nothing contained in this Agreement shall be deemed or construed to create a partnership or joint venture, to create relationships of employer-employee or principal-agent, or to otherwise create any liability for IAS whatsoever with respect to indebtedness, liabilities, and obligations to Instructor or any other party.

Instructor shall be solely responsible for, and IAS shall have no obligation with respect to (1) withholding of income taxes, or any other taxes or fees; (2) industrial insurance coverage; (3) accumulation of vacation leave or sick leave; or (4) unemployment compensation coverage. Instructor shall be responsible for paying his or her own medical bills for any personal illness or injuries occurring during the term of this Agreement. **Instructor shall indemnify and hold IAS harmless from, and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes or fees.**

Instructor and his or her employees, agents, or representatives, shall not be considered employees, agents or representatives of IAS. IAS and Instructor shall monitor the work relationship throughout the term of this Agreement to ensure that the independent contractor relationship remains as such.

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

- A. Do you have the right to control when, where and how services under this Agreement are to be performed, subject to complying with state laws and the Board of Cosmetology rules and regulations?
- B. Will IAS be providing training to you with respect to any

MB \_\_\_\_\_

- services provided under this Agreement? \_\_\_\_\_ MB
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement? \_\_\_\_\_ MB
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS? \_\_\_\_\_ MB
- E. Do you hold yourself out to be engaged in a separate business from IAS, including having your own business license in your own name and/or owning, renting or leasing property in furtherance of your business? MB \_\_\_\_\_
- F. Are you restricted from offering your services to the general public or in another educational facility while engaged in performing services under this Agreement? \_\_\_\_\_ MB
- G. Are you responsible for paying your own income taxes and any other applicable taxes incurred by your business and in the performance of services under this Agreement? MB \_\_\_\_\_

9. **REPORTING OF INCOME:** It shall be the responsibility of Instructor to properly report all monies earned as a result of services performed under this Agreement to the State and Federal Governments. IAS shall distribute Internal Revenue Form 1099 to the Federal and State Governments describing monies earned by all Instructors. Instructor shall receive a copy for tax purposes.

10. **INSURANCE COVERAGE:** Instructor, as an independent contractor and not an employee of IAS, must carry policies of insurance, to the extent required by law, and pay all taxes and fees incidental thereto, including, but not limited to general liability and worker's compensation insurance. The services I am performing under this Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." Instructor hereby represents and agrees that he or she meets this exclusion pursuant to the Agreement.

Copies of proof of insurance must be attached to this Agreement at Attachment A. In the event Instructor is a sole proprietor and has elected not to maintain worker's compensation coverage on his or herself, an executed Notice of Sole Proprietorship with No Employees and Election not to Maintain Worker's Compensation Coverage must be attached in lieu of proof of insurance.

11. **COMPLIANCE WITH LEGAL OBLIGATIONS:** Instructor shall maintain for the duration of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to

exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.

14. **HOLD HARMLESS:** Instructor agrees to hold harmless, defend and indemnify IAS, its officers, agents, and employees, from and against any and all liability, claims, demands, losses and actions for injury to and/or death of persons and/or damage to property, arising out of or incurred in connection with Instructor's performance under this Agreement.
15. **WAIVER OF BREACH:** Failure to declare a breach or the actual waiver of any particular breach of this Agreement or its material or nonmaterial items by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach of this Agreement.
16. **PREVIOUS AGREEMENT:** Any and all existing agreements or renewals between the parties, hereto, covering the same subject matter, are hereby cancelled and superseded by this Agreement and such prior agreements shall have no further force or effect.
17. **CONFIDENTIALITY:** Instructor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Instructor while performing services at IAS to the extent such information is confidential by law or otherwise required by this Agreement.
18. **PROPER AUTHORITY:** The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement. Instructor acknowledges that this Agreement is only effective for the period of time specified in this Agreement. Any services performed before this Agreement is effective or after it ceases to be effective are performed at the sole risk of Instructor.
19. **QUALITY OF SERVICE:** Instructor shall perform his or her services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances, and shall be responsible for the professional quality and completeness of all services performed under this Agreement.
20. **ENTIRE AGREEMENT:** This Agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other contracts, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.
21. **DISPUTES:** In the event of any dispute arising out of or relating to this Agreement, the parties shall attempt, in good faith, to promptly resolve the dispute mutually between them. If the dispute cannot be resolved by mutual agreement, nothing herein shall preclude either party's right to pursue remedy or relief by civil litigation pursuant to

the laws of the State of Nevada. If IAS must bring suit to recover costs and fees associated with damages, taxes, fees, or any other responsibilities or liabilities of Instructor, IAS will be entitled to an award of costs, reasonable attorney's fees, and interest at the maximum rate permitted by law, in addition to any other relief awarded.

22. **APPLICABLE LAW AND VENUE:** This Agreement shall be governed by and construed according to the laws of the State of Nevada, and shall not be construed against the drafter. The parties agree that any suit or action relating to this Agreement shall be instituted and commenced exclusively in the federal or state courts in Reno, Nevada, whichever has proper jurisdiction over the particular dispute, and the parties hereby waive the right to change such venue and hereby consent to the jurisdiction of such courts.
23. **CAPTIONS:** The captions of each paragraph in this Agreement are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of this Agreement or in any way affect this Agreement.
24. **SEVERABILITY:** If a court of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid, in whole or in part, for any reason, that provision will be deemed severed from this Agreement and the validity and enforceability of the remaining provisions, or portion of them, will not be affected and remain fully enforceable.
25. **CONSTRUCTION:** Instructor agrees that he or she has been given the opportunity to consult with an attorney prior to executing this Agreement and that he or she fully understands all terms and conditions of this Agreement. As such, no provision of this Agreement shall be construed against IAS as the drafter in the event of a dispute between the parties.
26. **DUPLICATE COUNTERPARTS:** This Agreement may be executed in counterparts, each of which shall be deemed a duplicate original.
27. **EFFECTIVE DATE:** This Agreement shall take effect upon the execution of both parties. In the event Instructor performs services at the request of IAS prior to the effective date of this Agreement, IAS agrees that it will pay Instructor the reasonable value of any services Instructor may have performed for IAS. If a prior Agreement exists, IAS will pay for services performed prior to the execution of this Agreement at the previously agreed upon rate.

This Agreement is hereby entered into in accordance with the laws of the State of Nevada. This Agreement is a formal, legal contract for Instructor's services as set forth herein. It protects both Instructor and IAS and is intended to prevent misunderstandings. **EXECUTION OF THIS AGREEMENT SHALL BE CONSTRUED AS INSTRUCTOR'S UNDERSTANDING, ACKNOWLEDGEMENT AND AGREEMENT OF ALL TERMS AND CONDITIONS SET FORTH HEREIN.** By executing this Agreement, Instructor acknowledges that he or she has been given the



opportunity to consult with his or her legal counsel and either has done so or has voluntarily elected not to do so, and he or she fully understands all terms and conditions set forth herein. **Any terms and conditions of this Agreement may be modified or amended as necessary only by written instrument signed by both parties.**

This Agreement is hereby entered into this 14 day of Jan., 2015.

INSTRUCTOR

Meledie Wolf  
Authorized Signature

Meledie Wolf  
Printed Name

Instructor  
Title

Meledie Wolf  
Business/Company Name

710 Balzar Cir  
Address

Reno, NV 89502  
City, State, Zip

(775) 224-7504 Same  
Phone Cell Phone

Fax

MeledieWolf@gmail.com  
Email

Website

EIN, UBI or SSN

INTERNATIONAL ACADEMY OF STYLE

[Signature]  
Authorized Signature

Jan. D. Costello  
Printed Name

2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

**NOTICE OF SOLE PROPRIETORSHIP WITH NO EMPLOYEES AND ELECTION NOT TO  
MAINTAIN WORKER'S COMPENSATION COVERAGE**

I am a sole proprietor doing business as Meledie Wolf. I have no employees working for me at this time.

I am performing work as an independent contractor for International Academy of Style ("IAS") pursuant to an Independent Instructor Agreement (hereinafter "Agreement"). The services I am performing under the Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." I hereby represent that I meet this exclusion pursuant to the Agreement.

Under Nevada law, as a sole proprietor, I am not required to maintain worker's compensation insurance on myself. I have chosen not to maintain worker's compensation insurance on myself. I understand this means that, in the event I injure myself in the performance of my services under the Agreement, I am solely responsible for my own medical care and payments and any loss of compensation due to an inability to perform services as described in the Agreement.

If at anytime during the term of the Agreement I desire to hire any employees to assist me with the services performed under the Agreement, I understand that I am solely responsible for obtaining and maintaining worker's compensation coverage on my employees and that they are not employees of IAS. I further understand, as set forth in the Agreement, that I am responsible for indemnifying and I agree to hold IAS harmless from and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising from or incurred because of, incident to, or otherwise with respect to my failure to abide by Nevada worker's compensation laws and my representations made herein and in the Agreement.

Name of Business Meledie Wolf  
SSN/FEIN # \_\_\_\_\_ Telephone # (775) 224-7509  
Address 710 Balzar Cir  
City Reno State NV Zip Code 89502  
Signature of Business Owner Meledie Wolf Date 1-15-15

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

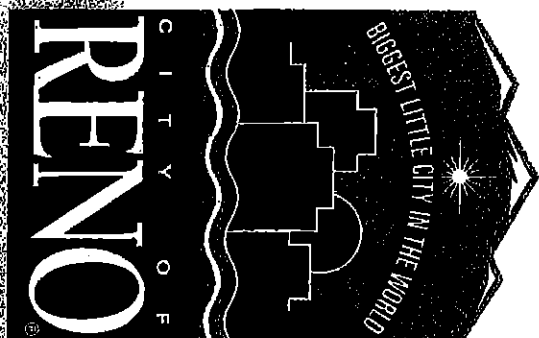
EFFECTIVE DATE: 02/01/2014

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: 01/31/2015

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

JA0262

IAS0190

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

**Sole Proprietor**  
**Meledie Rose Wolf**

**Nevada Business Identification #NV20121100685**

**Expiration Date: 02/28/2015**

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 06/01/2014

  
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](http://www.nvsos.gov) under the Nevada Business Search.**

JA0263

1A50191

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Dec 2014 VALUE: Color

INSTRUCTOR: Miles

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Nov 2014 VALUE: Product Knowledge

INSTRUCTOR: MD

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Oct 2014 VALUE: Product Knowledge

INSTRUCTOR: Melede' Ward

**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**INDEPENDENT INSTRUCTOR AGREEMENTS**

This Independent Instructor Agreement (hereinafter "Agreement") is entered into this 1<sup>st</sup> day of October, 2014 by and between International Academy of Style (hereinafter referred to as "IAS") and Lisa Pike (hereinafter referred to as "Instructor").

**Preamble**

**WHEREAS**, IAS is an educational facility providing instruction in the areas of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional instructor; and

**WHEREAS**, IAS desires to provide its students with additional, specialized instruction, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature offered to students of IAS that distinguishes IAS from other similar schools in Nevada and sets a high standard in the industry for new beauty professionals entering this industry in Nevada as graduates of IAS; and

**WHEREAS**, IAS desires to accomplish its objective by hiring independent contractors who are specialists in the various fields of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional Instructor; and

**WHEREAS**, Instructor desires to contract with IAS on an independent basis to provide the additional specialized services described in this Agreement; and

**WHEREAS**, Instructor represents that he or she is duly qualified, licensed, trained, experienced and competent to perform the services herein described, and

**WHEREAS**, the parties desire to set forth herein the terms and conditions under which said services shall be provided.

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **TERMS:** The terms of this agreement shall commence on the 1 day of October 2014 through the 31 day of December, covering All academic period(s).  
*2015*
2. **TERMINATION:** This Agreement may be revoked without cause by either party prior to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

*2015*  
IAS0193

of this Agreement and is subject to the remedies governed under Disputes in Paragraph 21.

IAS may terminate this Agreement at any time "for cause," the grounds for which are defined below. In the event of termination for cause, IAS shall have no obligation to Instructor for compensation or any other form of benefit under this Agreement except for compensation earned prior to the effective date of termination. The 10-day notice period does not apply to termination of this Agreement for cause.

Commission of any of the following acts by Instructor constitutes grounds for IAS to terminate this Agreement for cause immediately and without notice, as well as constitutes a breach of this Agreement for purposes of any remedies provided under this Agreement:

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.

3. **NOTICES:** All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered by mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

Loni D. Casteel  
International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

4. **SCOPE OF SERVICES:** Instructor shall provide instruction in the below fields in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

☐ Cosmetology Services  
☐ Hair Design Services  
☒ Licensed Instructor Services

☒ Aesthetician Services  
☐ Nail Technology Services  
☐ Other

Please describe the other services you intend to provide to IAS students under this Agreement.

Advanced product knowledge and facial  
and machine demos.

5. **DUTIES:** Instructor understands that IAS is an educational facility licensed by the State of Nevada under NRS Chapter 644.380 to conduct a school of cosmetology and, as such, must abide by the statutes, codes, rules and regulations governing such facilities. Instructor understands that he or she also must be a licensed instructor in order to provide services to IAS students under this Agreement. As a licensed instructor, Instructor agrees to abide by the statutes, codes, rules, and regulations governing Instructor while providing services to IAS students.

Instructor understands that he or she is not contracting to fulfill the requirements of NRS 644.395, which requires IAS to maintain a staff of at least two licensed instructors and one additional licensed instructor for each 25 enrolled students, or major portion thereof, over 50 students. Instructor understands that the owners of IAS and the students who have provisional licenses issued pursuant to NRS 644.193 are considered instructors for purposes of NRS 644.395. Although Instructor is not contracting to meet the requirements of NRS 644.395, students will obtain credit for service hours provided by Instructor to be used towards minimum hour requirements of students to obtain a license in accordance with Nevada law.

Instructor is solely responsible for any loss or damage to Instructors personal property, including equipment.

6. **COMPENSATION:** Instructor shall provide the above services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto. For performing such services, Instructor shall be compensated by billing students based upon Instructor's hourly rate set forth below in this Agreement for services provided. Instructor shall provide an invoice to IAS for payment on students' behalf out of student account funds set aside for this purpose. Invoices may be submitted at the Instructor's discretion, for example weekly or biweekly; however, invoices must be submitted no less than once per month for proper accounting of students' accounts. The parties agree that timeliness of billing is of the essence to this Agreement for proper deduction from student accounts. Invoices must provide an accurate detail of all billing.

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of \$202.1 per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be



provided in the same month the chair rental fee is due and payable. No other compensation will be provided for instruction in lieu of chair rental fee.

Students may use supplies, materials, and equipment supplied by IAS while participating in services provided by Instructor if applicable. In the event Instructor desires student(s) to use supplies or equipment not supplied by IAS, Instructor is solely responsible for the costs associated with providing said supplies and may not pass on the cost to the student(s) unless expressly agreed to by the student in writing. No deductions will be made from student accounts to pay for supplies or equipment invoiced by Instructor without written consent of student(s) accompanying said invoice.

Instructor is responsible for hiring and compensating any assistant worker needed in order to provide the services agreed upon under this Agreement. Instructor agrees, however, that the actual service of instruction provided to students under this Agreement must be performed by Instructor personally, as the services agreed to are specialized in nature based on Instructor's own personal experience, skill and knowledge.

7. **SCHEDULE OF SERVICES:** Instructor shall provide all services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

Hours Instructor desires to work are at the sole discretion and control of Instructor. However, Instructor understands that Student Salon Hours are Tuesday through Friday from 10:00 a.m. to 7:30 p.m., Saturday from 10:00 a.m. to 5:30 p.m., IAS is closed Sunday and Monday.

Instructor must perform services under this Agreement for IAS students during IAS regularly scheduled hours of operation unless Instructor and student(s) agree in writing to hours outside of IAS normal operations. Use of IAS facilities for instruction outside of IAS normal hours of operations must be requested and approved in advance by IAS. If advance approval is given to use IAS facilities for instruction outside of IAS normal operating hours, Instructor agrees and is solely responsible for meeting the requirements of NRS 644.395 and all other requirements under Chapter 644 applicable for Instructor's services. If Instructor and student agree to services provided outside of IAS facilities, Instructor is solely responsible for any and all requirements, risks and liabilities associated with instructing students outside IAS licensed facility.

Instructor desires to provide services to IAS students on the following weekly schedule during the term of this Agreement:

Tuesday:	___10___ (am/pm) to ___4___ (am/pm)
Wednesday:	___10___ (am/pm) to ___4___ (am/pm)
Thursday:	___10___ (am/pm) to ___4___ (am/pm)
Friday:	___10___ (am/pm) to ___3:30___ (am/pm)

IAS0186

JA0268

Saturday:

N/A (am/pm) to \_\_\_\_\_ (am/pm)

The hourly rate for Instructor's services under this Agreement is \$ 18.00 per hour of service.

It is Instructor's responsibility to fulfill the contracted services under this Agreement. IAS will not be responsible for cancellations, substitutions, or modifications to the above schedule under this Agreement. Student complaints regarding an Instructor not fulfilling any promises or requirements under this Agreement may subject Instructor to a breach of this Agreement and any liabilities that arise out of said breach.

8. **INDEPENDENT CONTRACTOR:** Instructor is associated with IAS only for the purposes and to the extent specified in this Agreement. Instructor is and shall be an independent contractor and, subject only to the terms of this Agreement and state laws applicable to the services performed, shall have the sole right to supervise, manage, operate, control and direct performance of the details incident to his or her duties under this Agreement. Nothing contained in this Agreement shall be deemed or construed to create a partnership or joint venture, to create relationships of employer-employee or principal-agent, or to otherwise create any liability for IAS whatsoever with respect to indebtedness, liabilities, and obligations to Instructor or any other party.

Instructor shall be solely responsible for, and IAS shall have no obligation with respect to (1) withholding of income taxes, or any other taxes or fees; (2) industrial insurance coverage; (3) accumulation of vacation leave or sick leave; or (4) unemployment compensation coverage. Instructor shall be responsible for paying his or her own medical bills for any personal illness or injuries occurring during the term of this Agreement. **Instructor shall indemnify and hold IAS harmless from, and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes or fees.**

Instructor and his or her employees, agents, or representatives, shall not be considered employees, agents or representatives of IAS. IAS and Instructor shall monitor the work relationship throughout the term of this Agreement to ensure that the independent contractor relationship remains as such.

In addition to the above, Instructor represents as follows:

**Instructor's Initials**

YES

NO

- A. Do you have the right to control when, where and how services under this Agreement are to be performed, subject to complying with state laws and the Board of Cosmetology rules and regulations?

JP \_\_\_\_\_

- B. Will IAS be providing training to you with respect to any

- services provided under this Agreement?
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement?
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS?
- E. Do you hold yourself out to be engaged in a separate business from IAS, including having your own business license in your own name and/or owning, renting or leasing property in furtherance of your business?
- F. Are you restricted from offering your services to the general public or in another educational facility while engaged in performing services under this Agreement?
- G. Are you responsible for paying your own income taxes and any other applicable taxes incurred by your business and in the performance of services under this Agreement?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. **REPORTING OF INCOME:** It shall be the responsibility of Instructor to properly report all monies earned as a result of services performed under this Agreement to the State and Federal Governments. IAS shall distribute Internal Revenue Form 1099 to the Federal and State Governments describing monies earned by all Instructors. Instructor shall receive a copy for tax purposes.

10. **INSURANCE COVERAGE:** Instructor, as an independent contractor and not an employee of IAS, must carry policies of insurance, to the extent required by law, and pay all taxes and fees incidental thereto, including, but not limited to general liability and worker's compensation insurance. The services I am performing under this Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." Instructor hereby represents and agrees that he or she meets this exclusion pursuant to the Agreement.

Copies of proof of insurance must be attached to this Agreement at Attachment A. In the event Instructor is a sole proprietor and has elected not to maintain worker's compensation coverage on his or herself, an executed Notice of Sole Proprietorship with No Employees and Election not to Maintain Worker's Compensation Coverage must be attached in lieu of proof of insurance.

11. **COMPLIANCE WITH LEGAL OBLIGATIONS:** Instructor shall maintain for the duration of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to

exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.

14. **HOLD HARMLESS:** Instructor agrees to hold harmless, defend and indemnify IAS, its officers, agents, and employees, from and against any and all liability, claims, demands, losses and actions for injury to and/or death of persons and/or damage to property, arising out of or incurred in connection with Instructor's performance under this Agreement.
15. **WAIVER OF BREACH:** Failure to declare a breach or the actual waiver of any particular breach of this Agreement or its material or nonmaterial items by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach of this Agreement.
16. **PREVIOUS AGREEMENT:** Any and all existing agreements or renewals between the parties, hereto, covering the same subject matter, are hereby cancelled and superseded by this Agreement and such prior agreements shall have no further force or effect.
17. **CONFIDENTIALITY:** Instructor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Instructor while performing services at IAS to the extent such information is confidential by law or otherwise required by this Agreement.
18. **PROPER AUTHORITY:** The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement. Instructor acknowledges that this Agreement is only effective for the period of time specified in this Agreement. Any services performed before this Agreement is effective or after it ceases to be effective are performed at the sole risk of Instructor.
19. **QUALITY OF SERVICE:** Instructor shall perform his or her services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances, and shall be responsible for the professional quality and completeness of all services performed under this Agreement.
20. **ENTIRE AGREEMENT:** This Agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other contracts, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.
21. **DISPUTES:** In the event of any dispute arising out of or relating to this Agreement, the parties shall attempt, in good faith, to promptly resolve the dispute mutually between them. If the dispute cannot be resolved by mutual agreement, nothing herein shall preclude either party's right to pursue remedy or relief by civil litigation pursuant to

the laws of the State of Nevada. If IAS must bring suit to recover costs and fees associated with damages, taxes, fees, or any other responsibilities or liabilities of Instructor, IAS will be entitled to an award of costs, reasonable attorney's fees, and interest at the maximum rate permitted by law, in addition to any other relief awarded.

22. **APPLICABLE LAW AND VENUE:** This Agreement shall be governed by and construed according to the laws of the State of Nevada, and shall not be construed against the drafter. The parties agree that any suit or action relating to this Agreement shall be instituted and commenced exclusively in the federal or state courts in Reno, Nevada, whichever has proper jurisdiction over the particular dispute, and the parties hereby waive the right to change such venue and hereby consent to the jurisdiction of such courts.
23. **CAPTIONS:** The captions of each paragraph in this Agreement are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of this Agreement or in any way affect this Agreement.
24. **SEVERABILITY:** If a court of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid, in whole or in part, for any reason, that provision will be deemed severed from this Agreement and the validity and enforceability of the remaining provisions, or portion of them, will not be affected and remain fully enforceable.
25. **CONSTRUCTION:** Instructor agrees that he or she has been given the opportunity to consult with an attorney prior to executing this Agreement and that he or she fully understands all terms and conditions of this Agreement. As such, no provision of this Agreement shall be construed against IAS as the drafter in the event of a dispute between the parties.
26. **DUPLICATE COUNTERPARTS:** This Agreement may be executed in counterparts, each of which shall be deemed a duplicate original.
27. **EFFECTIVE DATE:** This Agreement shall take effect upon the execution of both parties. In the event Instructor performs services at the request of IAS prior to the effective date of this Agreement, IAS agrees that it will pay Instructor the reasonable value of any services Instructor may have performed for IAS. If a prior Agreement exists, IAS will pay for services performed prior to the execution of this Agreement at the previously agreed upon rate.

This Agreement is hereby entered into in accordance with the laws of the State of Nevada. This Agreement is a formal, legal contract for Instructor's services as set forth herein. It protects both Instructor and IAS and is intended to prevent misunderstandings. **EXECUTION OF THIS AGREEMENT SHALL BE CONSTRUED AS INSTRUCTOR'S UNDERSTANDING, ACKNOWLEDGEMENT AND AGREEMENT OF ALL TERMS AND CONDITIONS SET FORTH HEREIN.** By executing this Agreement, Instructor acknowledges that he or she has been given the

opportunity to consult with his or her legal counsel and either has done so or has voluntarily elected not to do so, and he or she fully understands all terms and conditions set forth herein. **Any terms and conditions of this Agreement may be modified or amended as necessary only by written instrument signed by both parties.**

This Agreement is hereby entered into this 14 day of January, 2015.

INSTRUCTOR

Lisa Pike  
Authorized Signature

Lisa Pike  
Printed Name

INTERNATIONAL ACADEMY OF STYLE

[Signature]  
Authorized Signature

Levi D Coster  
Printed Name

Aesthetician Instructor  
Title

Lisa Pike  
Business/Company Name

2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

3200 Lakeside dr. #15  
Address

Reno, Nv. 89509  
City/State, Zip

775.722.7200  
Phone

775.722.7200  
Cell Phone

Fax

lisapike2012@yahoo.com  
Email

Website

EIN, UBI or SSN

International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

**NOTICE OF SOLE PROPRIETORSHIP WITH NO EMPLOYEES AND ELECTION NOT TO  
MAINTAIN WORKER'S COMPENSATION COVERAGE**

I am a sole proprietor doing business as Lisa Pike. I have no employees working for me at this time.

I am performing work as an independent contractor for International Academy of Style ("IAS") pursuant to an Independent Instructor Agreement (hereinafter "Agreement"). The services I am performing under the Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." I hereby represent that I meet this exclusion pursuant to the Agreement.

Under Nevada law, as a sole proprietor, I am not required to maintain worker's compensation insurance on myself. I have chosen not to maintain worker's compensation insurance on myself. I understand this means that, in the event I injure myself in the performance of my services under the Agreement, I am solely responsible for my own medical care and payments and any loss of compensation due to an inability to perform services as described in the Agreement.

If at anytime during the term of the Agreement I desire to hire any employees to assist me with the services performed under the Agreement, I understand that I am solely responsible for obtaining and maintaining worker's compensation coverage on my employees and that they are not employees of IAS. I further understand, as set forth in the Agreement, that I am responsible for indemnifying and I agree to hold IAS harmless from and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising from or incurred because of, incident to, or otherwise with respect to my failure to abide by Nevada worker's compensation laws and my representations made herein and in the Agreement.

Name of Business Lisa Pike  
SSN/FEIN # \_\_\_\_\_ Telephone # 775-722-7200  
Address 3200 Lakeside dr. #75  
City Reno State PNV. Zip Code 89509  
Signature of Business Owner Lisa Pike Date 1.15.15

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

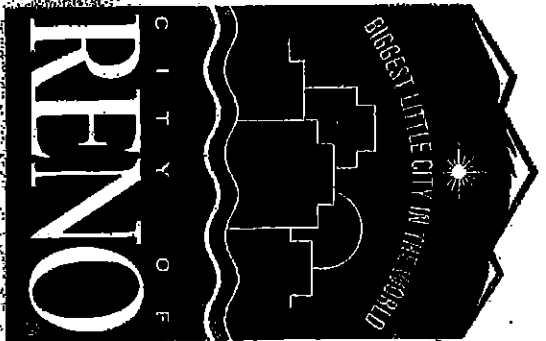
EFFECTIVE DATE: 03/01/2014

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 3200 Lakeside Dr Apt 75

NAME OF BUSINESS: Lisa Pike

LICENSEE - NAME AND ADDRESS:  
Lisa Pike  
3200 Lakeside Dr Apt 75  
RENO, NV 89509



LICENSE #: 122031

EXPIRATION DATE: 02/28/2015

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

LICENSEE BUSINESS TO BE  
CONDUCTED IN CONFORMITY WITH  
AND SUBJECT TO THE PROVISIONS  
OF THE STATUTES OF THE STATE OF  
NEVADA AND RENO MUNICIPAL CODE

SIGNATURE

CITY CLERK

City of Reno

IAS0203

JA0275



# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

Sole Proprietor

Lisa Pike

Nevada Business Identification #NV20151030985

**Expiration Date: 01/31/2016**

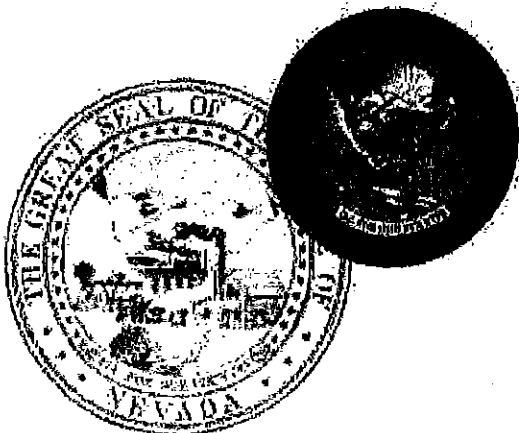
In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 01/15/2015

*Barbara K. Cegavske*

ROSS MILLER  
Secretary of State



**You may verify this license at [www.nvsos.gov](http://www.nvsos.gov) under the Nevada Business Search.**

License must be cancelled on or before its expiration date if business activity ceases.  
Failure to do so will result in late fees or penalties which by law cannot be waived.  
There is no fee for cancellation.

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 11-14

VALUE: Evelyn Chao

INSTRUCTOR

June Lile

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 10/2014

VALUE: advanced

make-up class

INSTRUCTOR

June Lile

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 12-14

VALUE: Evelyn Chao

INSTRUCTOR

June Lile

**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**INDEPENDENT INSTRUCTOR AGREEMENTS**

This Independent Instructor Agreement (hereinafter "Agreement") is entered into this 1<sup>st</sup> day of October, 2014 by and between International Academy of Style (hereinafter referred to as "IAS") and Joyce Mikesell (hereinafter referred to as "Instructor").

**Preamble**

**WHEREAS**, IAS is an educational facility providing instruction in the areas of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional instructor; and

**WHEREAS**, IAS desires to provide its students with additional, specialized instruction, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature offered to students of IAS that distinguishes IAS from other similar schools in Nevada and sets a high standard in the industry for new beauty professionals entering this industry in Nevada as graduates of IAS; and

**WHEREAS**, IAS desires to accomplish its objective by hiring independent contractors who are specialists in the various fields of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional Instructor; and

**WHEREAS**, Instructor desires to contract with IAS on an independent basis to provide the additional specialized services described in this Agreement; and

**WHEREAS**, Instructor represents that he or she is duly qualified, licensed, trained, experienced and competent to perform the services herein described, and

**WHEREAS**, the parties desire to set forth herein the terms and conditions under which said services shall be provided.

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **TERMS:** The terms of this agreement shall commence on the 1 day of October 2014 through the 31 day of December, covering All academic period(s).  
*2015*
2. **TERMINATION:** This Agreement may be revoked without cause by either party prior to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

of this Agreement and is subject to the remedies governed under Disputes in Paragraph 21.

IAS may terminate this Agreement at any time "for cause," the grounds for which are defined below. In the event of termination for cause, IAS shall have no obligation to Instructor for compensation or any other form of benefit under this Agreement except for compensation earned prior to the effective date of termination. The 10-day notice period does not apply to termination of this Agreement for cause.

Commission of any of the following acts by Instructor constitutes grounds for IAS to terminate this Agreement for cause immediately and without notice, as well as constitutes a breach of this Agreement for purposes of any remedies provided under this Agreement:

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.

3. **NOTICES:** All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered by mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

Loni D. Casteel  
International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

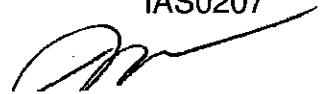
4. **SCOPE OF SERVICES:** Instructor shall provide instruction in the below fields in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

☐ Cosmetology Services  
☐ Hair Design Services  
☒ Licensed Instructor Services

☐ Aesthetician Services  
☒ Nail Technology Services  
☐ Other

IAS0207

JA0279



Please describe the other services you intend to provide to IAS students under this Agreement.

Advanced Gel techniques, stamping, airbrushing,  
Specialty Shapes

5. **DUTIES:** Instructor understands that IAS is an educational facility licensed by the State of Nevada under NRS Chapter 644.380 to conduct a school of cosmetology and, as such, must abide by the statutes, codes, rules and regulations governing such facilities. Instructor understands that he or she also must be a licensed instructor in order to provide services to IAS students under this Agreement. As a licensed instructor, Instructor agrees to abide by the statutes, codes, rules, and regulations governing Instructor while providing services to IAS students.

Instructor understands that he or she is not contracting to fulfill the requirements of NRS 644.395, which requires IAS to maintain a staff of at least two licensed instructors and one additional licensed instructor for each 25 enrolled students, or major portion thereof, over 50 students. Instructor understands that the owners of IAS and the students who have provisional licenses issued pursuant to NRS 644.193 are considered instructors for purposes of NRS 644.395. Although Instructor is not contracting to meet the requirements of NRS 644.395, students will obtain credit for service hours provided by Instructor to be used towards minimum hour requirements of students to obtain a license in accordance with Nevada law.

Instructor is solely responsible for any loss or damage to Instructors personal property, including equipment.

6. **COMPENSATION:** Instructor shall provide the above services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto. For performing such services, Instructor shall be compensated by billing students based upon Instructor's hourly rate set forth below in this Agreement for services provided. Instructor shall provide an invoice to IAS for payment on students' behalf out of student account funds set aside for this purpose. Invoices may be submitted at the Instructor's discretion, for example weekly or biweekly; however, invoices must be submitted no less than once per month for proper accounting of students' accounts. The parties agree that timeliness of billing is of the essence to this Agreement for proper deduction from student accounts. Invoices must provide an accurate detail of all billing.

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of \$206.40 per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be



provided in the same month the chair rental fee is due and payable. No other compensation will be provided for instruction in lieu of chair rental fee.

Students may use supplies, materials, and equipment supplied by IAS while participating in services provided by Instructor if applicable. In the event Instructor desires student(s) to use supplies or equipment not supplied by IAS, Instructor is solely responsible for the costs associated with providing said supplies and may not pass on the cost to the student(s) unless expressly agreed to by the student in writing. No deductions will be made from student accounts to pay for supplies or equipment invoiced by Instructor without written consent of student(s) accompanying said invoice.

Instructor is responsible for hiring and compensating any assistant worker needed in order to provide the services agreed upon under this Agreement. Instructor agrees, however, that the actual service of instruction provided to students under this Agreement must be performed by Instructor personally, as the services agreed to are specialized in nature based on Instructor's own personal experience, skill and knowledge.

7. **SCHEDULE OF SERVICES:** Instructor shall provide all services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

Hours Instructor desires to work are at the sole discretion and control of Instructor. However, Instructor understands that Student Salon Hours are Tuesday through Friday from 10:00 a.m. to 7:30 p.m., Saturday from 10:00 a.m. to 5:30 p.m., IAS is closed Sunday and Monday.

Instructor must perform services under this Agreement for IAS students during IAS regularly scheduled hours of operation unless Instructor and student(s) agree in writing to hours outside of IAS normal operations. Use of IAS facilities for instruction outside of IAS normal hours of operations must be requested and approved in advance by IAS. If advance approval is given to use IAS facilities for instruction outside of IAS normal operating hours, Instructor agrees and is solely responsible for meeting the requirements of NRS 644.395 and all other requirements under Chapter 644 applicable for Instructor's services. If Instructor and student agree to services provided outside of IAS facilities, Instructor is solely responsible for any and all requirements, risks and liabilities associated with instructing students outside IAS licensed facility.

Instructor desires to provide services to IAS students on the following weekly schedule during the term of this Agreement:

Tuesday:	___10___ (am/pm) to ___4___ (am/pm)
Wednesday:	___10___ (am/pm) to ___4___ (am/pm)
Thursday:	___10___ (am/pm) to ___4___ (am/pm)
Friday:	___10___ (am/pm) to ___4___ (am/pm)

Saturday: \_\_\_\_\_ (am/pm) to \_\_\_\_\_ (am/pm)

The hourly rate for Instructor's services under this Agreement is \$ 18<sup>00</sup> per hour of service.

It is Instructor's responsibility to fulfill the contracted services under this Agreement. IAS will not be responsible for cancellations, substitutions, or modifications to the above schedule under this Agreement. Student complaints regarding an Instructor not fulfilling any promises or requirements under this Agreement may subject Instructor to a breach of this Agreement and any liabilities that arise out of said breach.

8. **INDEPENDENT CONTRACTOR:** Instructor is associated with IAS only for the purposes and to the extent specified in this Agreement. Instructor is and shall be an independent contractor and, subject only to the terms of this Agreement and state laws applicable to the services performed, shall have the sole right to supervise, manage, operate, control and direct performance of the details incident to his or her duties under this Agreement. Nothing contained in this Agreement shall be deemed or construed to create a partnership or joint venture, to create relationships of employer-employee or principal-agent, or to otherwise create any liability for IAS whatsoever with respect to indebtedness, liabilities, and obligations to Instructor or any other party.

Instructor shall be solely responsible for, and IAS shall have no obligation with respect to (1) withholding of income taxes, or any other taxes or fees; (2) industrial insurance coverage; (3) accumulation of vacation leave or sick leave; or (4) unemployment compensation coverage. Instructor shall be responsible for paying his or her own medical bills for any personal illness or injuries occurring during the term of this Agreement. **Instructor shall indemnify and hold IAS harmless from, and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes or fees.**


Instructor and his or her employees, agents, or representatives, shall not be considered employees, agents or representatives of IAS. IAS and Instructor shall monitor the work relationship throughout the term of this Agreement to ensure that the independent contractor relationship remains as such.

In addition to the above, Instructor represents as follows:

**Instructor's Initials**


YES NO


- A. Do you have the right to control when, where and how services under this Agreement are to be performed, subject to complying with state laws and the Board of Cosmetology rules and regulations?
- B. Will IAS be providing training to you with respect to any


 \_\_\_\_\_


services provided under this Agreement?

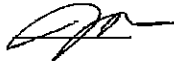
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement?
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS?
- E. Do you hold yourself out to be engaged in a separate business from IAS, including having your own business license in your own name and/or owning, renting or leasing property in furtherance of your business?
- F. Are you restricted from offering your services to the general public or in another educational facility while engaged in performing services under this Agreement?
- G. Are you responsible for paying your own income taxes and any other applicable taxes incurred by your business and in the performance of services under this Agreement?

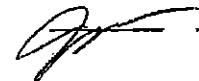
\_\_\_\_\_ 

\_\_\_\_\_ 

\_\_\_\_\_ 

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\_\_\_\_\_ 

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9. **REPORTING OF INCOME:** It shall be the responsibility of Instructor to properly report all monies earned as a result of services performed under this Agreement to the State and Federal Governments. IAS shall distribute Internal Revenue Form 1099 to the Federal and State Governments describing monies earned by all Instructors. Instructor shall receive a copy for tax purposes.

10. **INSURANCE COVERAGE:** Instructor, as an independent contractor and not an employee of IAS, must carry policies of insurance, to the extent required by law, and pay all taxes and fees incidental thereto, including, but not limited to general liability and worker's compensation insurance. The services I am performing under this Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." Instructor hereby represents and agrees that he or she meets this exclusion pursuant to the Agreement.

Copies of proof of insurance must be attached to this Agreement at Attachment A. In the event Instructor is a sole proprietor and has elected not to maintain worker's compensation coverage on his or herself, an executed Notice of Sole Proprietorship with No Employees and Election not to Maintain Worker's Compensation Coverage must be attached in lieu of proof of insurance.

11. **COMPLIANCE WITH LEGAL OBLIGATIONS:** Instructor shall maintain for the duration of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to



exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.

14. **HOLD HARMLESS:** Instructor agrees to hold harmless, defend and indemnify IAS, its officers, agents, and employees, from and against any and all liability, claims, demands, losses and actions for injury to and/or death of persons and/or damage to property, arising out of or incurred in connection with Instructor's performance under this Agreement.
15. **WAIVER OF BREACH:** Failure to declare a breach or the actual waiver of any particular breach of this Agreement or its material or nonmaterial items by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach of this Agreement.
16. **PREVIOUS AGREEMENT:** Any and all existing agreements or renewals between the parties, hereto, covering the same subject matter, are hereby cancelled and superseded by this Agreement and such prior agreements shall have no further force or effect.
17. **CONFIDENTIALITY:** Instructor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Instructor while performing services at IAS to the extent such information is confidential by law or otherwise required by this Agreement.
18. **PROPER AUTHORITY:** The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement. Instructor acknowledges that this Agreement is only effective for the period of time specified in this Agreement. Any services performed before this Agreement is effective or after it ceases to be effective are performed at the sole risk of Instructor.
19. **QUALITY OF SERVICE:** Instructor shall perform his or her services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances, and shall be responsible for the professional quality and completeness of all services performed under this Agreement.
20. **ENTIRE AGREEMENT:** This Agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other contracts, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.
21. **DISPUTES:** In the event of any dispute arising out of or relating to this Agreement, the parties shall attempt, in good faith, to promptly resolve the dispute mutually between them. If the dispute cannot be resolved by mutual agreement, nothing herein shall preclude either party's right to pursue remedy or relief by civil litigation pursuant to

the laws of the State of Nevada. If IAS must bring suit to recover costs and fees associated with damages, taxes, fees, or any other responsibilities or liabilities of Instructor, IAS will be entitled to an award of costs, reasonable attorney's fees, and interest at the maximum rate permitted by law, in addition to any other relief awarded.

22. **APPLICABLE LAW AND VENUE:** This Agreement shall be governed by and construed according to the laws of the State of Nevada, and shall not be construed against the drafter. The parties agree that any suit or action relating to this Agreement shall be instituted and commenced exclusively in the federal or state courts in Reno, Nevada, whichever has proper jurisdiction over the particular dispute, and the parties hereby waive the right to change such venue and hereby consent to the jurisdiction of such courts.
23. **CAPTIONS:** The captions of each paragraph in this Agreement are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of this Agreement or in any way affect this Agreement.
24. **SEVERABILITY:** If a court of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid, in whole or in part, for any reason, that provision will be deemed severed from this Agreement and the validity and enforceability of the remaining provisions, or portion of them, will not be affected and remain fully enforceable.
25. **CONSTRUCTION:** Instructor agrees that he or she has been given the opportunity to consult with an attorney prior to executing this Agreement and that he or she fully understands all terms and conditions of this Agreement. As such, no provision of this Agreement shall be construed against IAS as the drafter in the event of a dispute between the parties.
26. **DUPLICATE COUNTERPARTS:** This Agreement may be executed in counterparts, each of which shall be deemed a duplicate original.
27. **EFFECTIVE DATE:** This Agreement shall take effect upon the execution of both parties. In the event Instructor performs services at the request of IAS prior to the effective date of this Agreement, IAS agrees that it will pay Instructor the reasonable value of any services Instructor may have performed for IAS. If a prior Agreement exists, IAS will pay for services performed prior to the execution of this Agreement at the previously agreed upon rate.

This Agreement is hereby entered into in accordance with the laws of the State of Nevada. This Agreement is a formal, legal contract for Instructor's services as set forth herein. It protects both Instructor and IAS and is intended to prevent misunderstandings. **EXECUTION OF THIS AGREEMENT SHALL BE CONSTRUED AS INSTRUCTOR'S UNDERSTANDING, ACKNOWLEDGEMENT AND AGREEMENT OF ALL TERMS AND CONDITIONS SET FORTH HEREIN.** By executing this Agreement, Instructor acknowledges that he or she has been given the



This Agreement is hereby entered into this 14 day of January, 2015.

Joyce S. Mikesell  
Authorized Signature

**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**NOTICE OF SOLE PROPRIETORSHIP WITH NO EMPLOYEES AND ELECTION NOT TO  
MAINTAIN WORKER'S COMPENSATION COVERAGE**

I am a sole proprietor doing business as Joyce Mikesell. I have no employees working for me at this time.

I am performing work as an independent contractor for International Academy of Style ("IAS") pursuant to an Independent Instructor Agreement (hereinafter "Agreement"). The services I am performing under the Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." I hereby represent that I meet this exclusion pursuant to the Agreement.

Under Nevada law, as a sole proprietor, I am not required to maintain worker's compensation insurance on myself. I have chosen not to maintain worker's compensation insurance on myself. I understand this means that, in the event I injure myself in the performance of my services under the Agreement, I am solely responsible for my own medical care and payments and any loss of compensation due to an inability to perform services as described in the Agreement.

If at anytime during the term of the Agreement I desire to hire any employees to assist me with the services performed under the Agreement, I understand that I am solely responsible for obtaining and maintaining worker's compensation coverage on my employees and that they are not employees of IAS. I further understand, as set forth in the Agreement, that I am responsible for indemnifying and I agree to hold IAS harmless from and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising from or incurred because of, incident to, or otherwise with respect to my failure to abide by Nevada worker's compensation laws and my representations made herein and in the Agreement.

Name of Business Joyce Mikesell  
SSN/FEIN # \_\_\_\_\_ Telephone # 775 338 8625  
Address 780 Apple St  
City Reno State NV Zip Code 89502  
Signature of Business Owner Joyce Mikesell Date 1/14/15

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

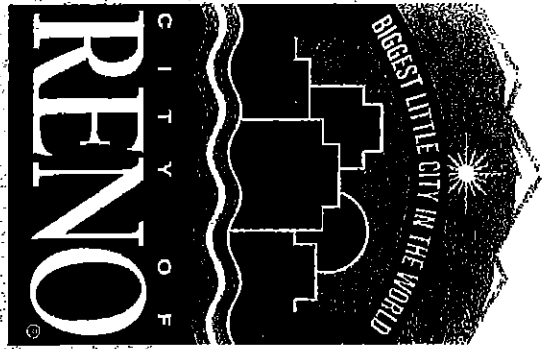
EFFECTIVE DATE: 06/01/2014

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 780 Apple St

NAME OF BUSINESS: Joyce L. Milkesell

LICENSEE - NAME AND ADDRESS:  
Joyce L. Milkesell  
780 Apple St  
RENO, NV 89502



  
SIGNATURE

CITY CLERK

City of Reno

LICENSE #: 129140

EXPIRATION DATE: 05/31/2015

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 STATUTES OF THE STATE OF  
NEVADA AND RENO MUNICIPAL CODE

IAS0216

JA0288

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

**Sole Proprietor**

**Joyce Mikesell**

**Nevada Business Identification #NV20131682220**

**Expiration Date: 11/30/2015**

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.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 01/01/2015

  
ROSS MILLER  
Secretary of State

**You may verify this license at [www.nvsos.gov](http://www.nvsos.gov) under the Nevada Business Search.**

License must be cancelled on or before its expiration date if business activity ceases.  
Failure to do so will result in late fees or penalties which by law cannot be waived.  
There is no fee for cancellation.

JA0289

1/5/2017

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Jan. 2014 Nail  
Airbrush  
VALUE: BASIC-7  
Advanced  
INSTRUCTOR: Joyce Mikesell

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Feb 2014 Gel 4 layer  
method  
VALUE: method  
INSTRUCTOR: Joyce Mikesell

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: March 2014 Gel Polish  
+ Gel Polish  
Art  
VALUE: + Gel Polish  
INSTRUCTOR: Joyce Mikesell

**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**INDEPENDENT INSTRUCTOR AGREEMENTS**

This Independent Instructor Agreement (hereinafter "Agreement") is entered into this 1<sup>st</sup> day of October, 2014 by and between International Academy of Style (hereinafter referred to as "IAS") and Faustine Flamm (hereinafter referred to as "Instructor").

**Preamble**

**WHEREAS**, IAS is an educational facility providing instruction in the areas of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional instructor; and

**WHEREAS**, IAS desires to provide its students with additional, specialized instruction, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature offered to students of IAS that distinguishes IAS from other similar schools in Nevada and sets a high standard in the industry for new beauty professionals entering this industry in Nevada as graduates of IAS; and

**WHEREAS**, IAS desires to accomplish its objective by hiring independent contractors who are specialists in the various fields of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional instructor; and

**WHEREAS**, Instructor desires to contract with IAS on an independent basis to provide the additional specialized services described in this Agreement; and

**WHEREAS**, Instructor represents that he or she is duly qualified, licensed, trained, experienced and competent to perform the services herein described, and

**WHEREAS**, the parties desire to set forth herein the terms and conditions under which said services shall be provided.

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **TERMS:** The terms of this agreement shall commence on the 1 day of October 2014 through the 31 day of December, covering All academic period(s).  
*2015*
2. **TERMINATION:** This Agreement may be revoked without cause by either party prior to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach



of this Agreement and is subject to the remedies governed under Disputes in Paragraph 21.

IAS may terminate this Agreement at any time "for cause," the grounds for which are defined below. In the event of termination for cause, IAS shall have no obligation to Instructor for compensation or any other form of benefit under this Agreement except for compensation earned prior to the effective date of termination. The 10-day notice period does not apply to termination of this Agreement for cause.

Commission of any of the following acts by Instructor constitutes grounds for IAS to terminate this Agreement for cause immediately and without notice, as well as constitutes a breach of this Agreement for purposes of any remedies provided under this Agreement:

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.

3. **NOTICES:** All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered by mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

Loni D. Casteel  
International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

4. **SCOPE OF SERVICES:** Instructor shall provide instruction in the below fields in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

☒ Cosmetology Services  
☒ Hair Design Services  
☒ Licensed Instructor Services

☒ Aesthetician Services  
☒ Nail Technology Services  
☐ Other

Please describe the other services you intend to provide to IAS students under this Agreement.

Advanced demos, product knowledge, Color law, Night theory

5. **DUTIES:** Instructor understands that IAS is an educational facility licensed by the State of Nevada under NRS Chapter 644.380 to conduct a school of cosmetology and, as such, must abide by the statutes, codes, rules and regulations governing such facilities. Instructor understands that he or she also must be a licensed instructor in order to provide services to IAS students under this Agreement. As a licensed instructor, Instructor agrees to abide by the statutes, codes, rules, and regulations governing Instructor while providing services to IAS students.

Instructor understands that he or she is not contracting to fulfill the requirements of NRS 644.395, which requires IAS to maintain a staff of at least two licensed instructors and one additional licensed instructor for each 25 enrolled students, or major portion thereof, over 50 students. Instructor understands that the owners of IAS and the students who have provisional licenses issued pursuant to NRS 644.193 are considered instructors for purposes of NRS 644.395. Although Instructor is not contracting to meet the requirements of NRS 644.395, students will obtain credit for service hours provided by Instructor to be used towards minimum hour requirements of students to obtain a license in accordance with Nevada law.

Instructor is solely responsible for any loss or damage to Instructors personal property, including equipment.

6. **COMPENSATION:** Instructor shall provide the above services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto. For performing such services, Instructor shall be compensated by billing students based upon Instructor's hourly rate set forth below in this Agreement for services provided. Instructor shall provide an invoice to IAS for payment on students' behalf out of student account funds set aside for this purpose. Invoices may be submitted at the Instructor's discretion, for example weekly or biweekly; however, invoices must be submitted no less than once per month for proper accounting of students' accounts. The parties agree that timeliness of billing is of the essence to this Agreement for proper deduction from student accounts. Invoices must provide an accurate detail of all billing.

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of \$184.90 per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

provided in the same month the chair rental fee is due and payable. No other compensation will be provided for instruction in lieu of chair rental fee.

Students may use supplies, materials, and equipment supplied by IAS while participating in services provided by Instructor if applicable. In the event Instructor desires student(s) to use supplies or equipment not supplied by IAS, Instructor is solely responsible for the costs associated with providing said supplies and may not pass on the cost to the student(s) unless expressly agreed to by the student in writing. No deductions will be made from student accounts to pay for supplies or equipment invoiced by Instructor without written consent of student(s) accompanying said invoice.

Instructor is responsible for hiring and compensating any assistant worker needed in order to provide the services agreed upon under this Agreement. Instructor agrees, however, that the actual service of instruction provided to students under this Agreement must be performed by Instructor personally, as the services agreed to are specialized in nature based on Instructor's own personal experience, skill and knowledge.

7. **SCHEDULE OF SERVICES:** Instructor shall provide all services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

Hours Instructor desires to work are at the sole discretion and control of Instructor. However, Instructor understands that Student Salon Hours are Tuesday through Friday from 10:00 a.m. to 7:30 p.m., with the last client taken at 5:00 p.m., Saturday from 10:00 a.m. to 5:30 p.m., with the last client taken at 4:00 p.m. IAS is closed Sunday and Monday.

Instructor must perform services under this Agreement for IAS students during IAS regularly scheduled hours of operation unless Instructor and student(s) agree in writing to hours outside of IAS normal operations. Use of IAS facilities for instruction outside of IAS normal hours of operations must be requested and approved in advance by IAS. If advance approval is given to use IAS facilities for instruction outside of IAS normal operating hours, Instructor agrees and is solely responsible for meeting the requirements of NRS 644.395 and all other requirements under Chapter 644 applicable for Instructor's services. If Instructor and student agree to services provided outside of IAS facilities, Instructor is solely responsible for any and all requirements, risks and liabilities associated with instructing students outside IAS licensed facility.

Instructor desires to provide services to IAS students on the following weekly schedule during the term of this Agreement:

Tuesday:	<u>          </u> (am/pm) to <u>          </u> (am/pm)
Wednesday:	<u>2:00</u> (am/pm) to <u>7:30</u> (am/pm)
Thursday:	<u>11:00</u> (am/pm) to <u>7:30</u> (am/pm)
Friday:	<u>          </u> (am/pm) to <u>          </u> (am/pm)

Saturday: 10:00 (am/pm) to 5:30 (am/pm)

The hourly rate for Instructor's services under this Agreement is \$ 10.50 per hour of service.

It is Instructor's responsibility to fulfill the contracted services under this Agreement. IAS will not be responsible for cancellations, substitutions, or modifications to the above schedule under this Agreement. Student complaints regarding an Instructor not fulfilling any promises or requirements under this Agreement may subject Instructor to a breach of this Agreement and any liabilities that arise out of said breach.

8. **INDEPENDENT CONTRACTOR:** Instructor is associated with IAS only for the purposes and to the extent specified in this Agreement. Instructor is and shall be an independent contractor and, subject only to the terms of this Agreement and state laws applicable to the services performed, shall have the sole right to supervise, manage, operate, control and direct performance of the details incident to his or her duties under this Agreement. Nothing contained in this Agreement shall be deemed or construed to create a partnership or joint venture, to create relationships of employer-employee or principal-agent, or to otherwise create any liability for IAS whatsoever with respect to indebtedness, liabilities, and obligations to Instructor or any other party.

Instructor shall be solely responsible for, and IAS shall have no obligation with respect to (1) withholding of income taxes, or any other taxes or fees; (2) industrial insurance coverage; (3) accumulation of vacation leave or sick leave; or (4) unemployment compensation coverage. Instructor shall be responsible for paying his or her own medical bills for any personal illness or injuries occurring during the term of this Agreement. **Instructor shall indemnify and hold IAS harmless from, and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes or fees.**

Instructor and his or her employees, agents, or representatives, shall not be considered employees, agents or representatives of IAS. IAS and Instructor shall monitor the work relationship throughout the term of this Agreement to ensure that the independent contractor relationship remains as such.


In addition to the above, Instructor represents as follows:

**Instructor's Initials**

YES

NO

- A. Do you have the right to control when, where and how services under this Agreement are to be performed, subject to complying with state laws and the Board of Cosmetology rules and regulations?

 \_\_\_\_\_

- B. Will IAS be providing training to you with respect to any

- services provided under this Agreement?
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement?
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS?
- E. Do you hold yourself out to be engaged in a separate business from IAS, including having your own business license in your own name and/or owning, renting or leasing property in furtherance of your business?
- F. Are you restricted from offering your services to the general public or in another educational facility while engaged in performing services under this Agreement?
- G. Are you responsible for paying your own income taxes and any other applicable taxes incurred by your business and in the performance of services under this Agreement?

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9. **REPORTING OF INCOME:** It shall be the responsibility of Instructor to properly report all monies earned as a result of services performed under this Agreement to the State and Federal Governments. IAS shall distribute Internal Revenue Form 1099 to the Federal and State Governments describing monies earned by all Instructors. Instructor shall receive a copy for tax purposes.
10. **INSURANCE COVERAGE:** Instructor, as an independent contractor and not an employee of IAS, must carry policies of insurance, to the extent required by law, and pay all taxes and fees incidental thereto, including, but not limited to general liability and worker's compensation insurance. The services I am performing under this Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." Instructor hereby represents and agrees that he or she meets this exclusion pursuant to the Agreement.

Copies of proof of insurance must be attached to this Agreement at Attachment A. In the event Instructor is a sole proprietor and has elected not to maintain worker's compensation coverage on his or herself, an executed Notice of Sole Proprietorship with No Employees and Election not to Maintain Worker's Compensation Coverage must be attached in lieu of proof of insurance.

11. **COMPLIANCE WITH LEGAL OBLIGATIONS:** Instructor shall maintain for the duration of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to

exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.

14. **HOLD HARMLESS:** Instructor agrees to hold harmless, defend and indemnify IAS, its officers, agents, and employees, from and against any and all liability, claims, demands, losses and actions for injury to and/or death of persons and/or damage to property, arising out of or incurred in connection with Instructor's performance under this Agreement.
15. **WAIVER OF BREACH:** Failure to declare a breach or the actual waiver of any particular breach of this Agreement or its material or nonmaterial items by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach of this Agreement.
16. **PREVIOUS AGREEMENT:** Any and all existing agreements or renewals between the parties, hereto, covering the same subject matter, are hereby cancelled and superseded by this Agreement and such prior agreements shall have no further force or effect.
17. **CONFIDENTIALITY:** Instructor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Instructor while performing services at IAS to the extent such information is confidential by law or otherwise required by this Agreement.
18. **PROPER AUTHORITY:** The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement. Instructor acknowledges that this Agreement is only effective for the period of time specified in this Agreement. Any services performed before this Agreement is effective or after it ceases to be effective are performed at the sole risk of Instructor.
19. **QUALITY OF SERVICE:** Instructor shall perform his or her services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances, and shall be responsible for the professional quality and completeness of all services performed under this Agreement.
20. **ENTIRE AGREEMENT:** This Agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other contracts, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.
21. **DISPUTES:** In the event of any dispute arising out of or relating to this Agreement, the parties shall attempt, in good faith, to promptly resolve the dispute mutually between them. If the dispute cannot be resolved by mutual agreement, nothing herein shall preclude either party's right to pursue remedy or relief by civil litigation pursuant to

the laws of the State of Nevada. If IAS must bring suit to recover costs and fees associated with damages, taxes, fees, or any other responsibilities or liabilities of Instructor, IAS will be entitled to an award of costs, reasonable attorney's fees, and interest at the maximum rate permitted by law, in addition to any other relief awarded.

22. **APPLICABLE LAW AND VENUE:** This Agreement shall be governed by and construed according to the laws of the State of Nevada, and shall not be construed against the drafter. The parties agree that any suit or action relating to this Agreement shall be instituted and commenced exclusively in the federal or state courts in Reno, Nevada, whichever has proper jurisdiction over the particular dispute, and the parties hereby waive the right to change such venue and hereby consent to the jurisdiction of such courts.
23. **CAPTIONS:** The captions of each paragraph in this Agreement are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of this Agreement or in any way affect this Agreement.
24. **SEVERABILITY:** If a court of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid, in whole or in part, for any reason, that provision will be deemed severed from this Agreement and the validity and enforceability of the remaining provisions, or portion of them, will not be affected and remain fully enforceable.
25. **CONSTRUCTION:** Instructor agrees that he or she has been given the opportunity to consult with an attorney prior to executing this Agreement and that he or she fully understands all terms and conditions of this Agreement. As such, no provision of this Agreement shall be construed against IAS as the drafter in the event of a dispute between the parties.
26. **DUPLICATE COUNTERPARTS:** This Agreement may be executed in counterparts, each of which shall be deemed a duplicate original.
27. **EFFECTIVE DATE:** This Agreement shall take effect upon the execution of both parties. In the event Instructor performs services at the request of IAS prior to the effective date of this Agreement, IAS agrees that it will pay Instructor the reasonable value of any services Instructor may have performed for IAS. If a prior Agreement exists, IAS will pay for services performed prior to the execution of this Agreement at the previously agreed upon rate.

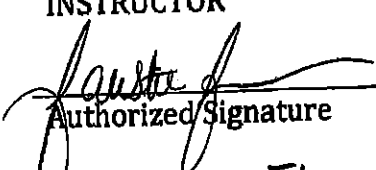
This Agreement is hereby entered into in accordance with the laws of the State of Nevada. This Agreement is a formal, legal contract for Instructor's services as set forth herein. It protects both Instructor and IAS and is intended to prevent misunderstandings. **EXECUTION OF THIS AGREEMENT SHALL BE CONSTRUED AS INSTRUCTOR'S UNDERSTANDING, ACKNOWLEDGEMENT AND AGREEMENT OF ALL TERMS AND CONDITIONS SET FORTH HEREIN.** By executing this Agreement, Instructor acknowledges that he or she has been given the

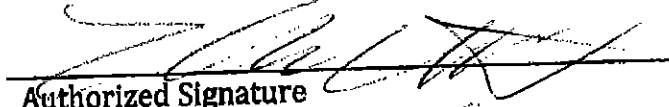
opportunity to consult with his or her legal counsel and either has done so or has voluntarily elected not to do so, and he or she fully understands all terms and conditions set forth herein. **Any terms and conditions of this Agreement may be modified or amended as necessary only by written instrument signed by both parties.**

This Agreement is hereby entered into this 14 day of January, 2015.

INSTRUCTOR

INTERNATIONAL ACADEMY OF STYLE

  
Authorized Signature

  
Authorized Signature

Faustine Flamm  
Printed Name

Leonard Piskel  
Printed Name

instructor  
Title

2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

Faustine N. Flamm  
Business/Company Name

1276 philippi Street  
Address

Carson City, NV 89701  
City, State, Zip

(775) 846-8800 Same  
Phone Cell Phone

N/A  
Fax

N/A  
Email

N/A  
Website

EIN, UBI or SSN



**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**NOTICE OF SOLE PROPRIETORSHIP WITH NO EMPLOYEES AND ELECTION NOT TO  
MAINTAIN WORKER'S COMPENSATION COVERAGE**

I am a sole proprietor doing business as Faustine Flamm. I have no employees working for me at this time.

I am performing work as an independent contractor for International Academy of Style ("IAS") pursuant to an Independent Instructor Agreement (hereinafter "Agreement"). The services I am performing under the Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." I hereby represent that I meet this exclusion pursuant to the Agreement.

Under Nevada law, as a sole proprietor, I am not required to maintain worker's compensation insurance on myself. I have chosen not to maintain worker's compensation insurance on myself. I understand this means that, in the event I injure myself in the performance of my services under the Agreement, I am solely responsible for my own medical care and payments and any loss of compensation due to an inability to perform services as described in the Agreement.

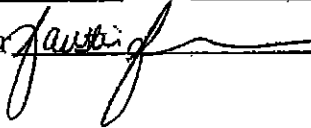
If at anytime during the term of the Agreement I desire to hire any employees to assist me with the services performed under the Agreement, I understand that I am solely responsible for obtaining and maintaining worker's compensation coverage on my employees and that they are not employees of IAS. I further understand, as set forth in the Agreement, that I am responsible for indemnifying and I agree to hold IAS harmless from and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising from or incurred because of, incident to, or otherwise with respect to my failure to abide by Nevada worker's compensation laws and my representations made herein and in the Agreement.

Name of Business Faustine Flamm

SSN/FEIN # \_\_\_\_\_ Telephone # (775) 846-8800

Address 1276 Philippi Street

City Carson City State NV Zip Code 89701

Signature of Business Owner  Date 1-15-2015

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

**Sole Proprietor**  
**faustine flamm**

**Nevada Business Identification #NV20131748185**

**Expiration Date: 12/31/2015**

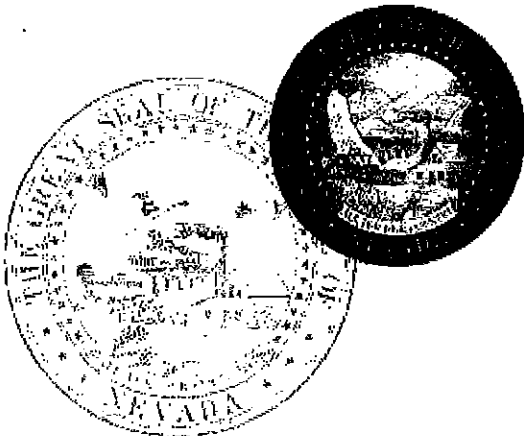
In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

IN WITNESS WHEREOF, I have hereunto  
set my hand and affixed the Great Seal of  
State, at my office on 01/14/2015

*Barbara K. Cegavske*

ROSS MILLER  
Secretary of State



**You may verify this license at [www.nvsos.gov](http://www.nvsos.gov) under the Nevada Business Search.**

License must be cancelled on or before its expiration date if business activity ceases.  
Failure to do so will result in late fees or penalties which by law cannot be waived.  
There is no fee for cancellation.

JA0301

1A50229

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 01/01/2015

BUSINESS  
CLASSIFICATION:

Booth Rental

BUSINESS LOCATION:

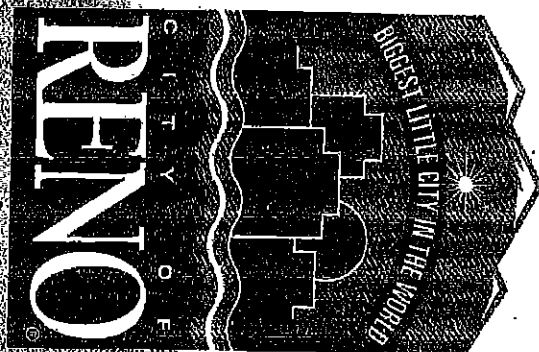
1276 Philipp St

NAME OF BUSINESS:

Faustine N Flamm

LICENSEE NAME AND ADDRESS:

Faustine N Flamm  
1276 Philipp St  
CARSON CITY, NV 89401



LICENSE #: 127198

IAS0230

EXPIRATION DATE: 12/31/2015

JA0302

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 STATUTES OF THE STATE OF  
NEVADA AND RENO MUNICIPAL CO

*Faustine Flamm*

SIGNATURE

CITY CLERK

City of Reno

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: October 2014

VALUE: Flat iron techniques

INSTRUCTOR: faustel

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Nov. 14

VALUE: bleach wash

INSTRUCTOR: faustel

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: dec. 2014

VALUE: toners

INSTRUCTOR: faustel

**International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003**

**INDEPENDENT INSTRUCTOR AGREEMENTS**

This Independent Instructor Agreement (hereinafter "Agreement") is entered into this 1<sup>st</sup> day of October, 2014 by and between International Academy of Style (hereinafter referred to as "IAS") and Charissa Banks (hereinafter referred to as "Instructor").

**Preamble**

**WHEREAS**, IAS is an educational facility providing instruction in the areas of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional instructor; and

**WHEREAS**, IAS desires to provide its students with additional, specialized instruction, beyond that required by the Board of Cosmetology and Nevada law, as a unique and valuable feature offered to students of IAS that distinguishes IAS from other similar schools in Nevada and sets a high standard in the industry for new beauty professionals entering this industry in Nevada as graduates of IAS; and

**WHEREAS**, IAS desires to accomplish its objective by hiring independent contractors who are specialists in the various fields of cosmetology, including cosmetology, hair design, aesthetics, nail technology and provisional Instructor; and

**WHEREAS**, Instructor desires to contract with IAS on an independent basis to provide the additional specialized services described in this Agreement; and

**WHEREAS**, Instructor represents that he or she is duly qualified, licensed, trained, experienced and competent to perform the services herein described, and

**WHEREAS**, the parties desire to set forth herein the terms and conditions under which said services shall be provided.

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **TERMS:** The terms of this agreement shall commence on the 1 day of October 2014 through the 31 day of December, covering All academic period(s).  
2015
2. **TERMINATION:** This Agreement may be revoked without cause by either party prior to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

of this Agreement and is subject to the remedies governed under Disputes in Paragraph 21.

IAS may terminate this Agreement at any time "for cause," the grounds for which are defined below. In the event of termination for cause, IAS shall have no obligation to Instructor for compensation or any other form of benefit under this Agreement except for compensation earned prior to the effective date of termination. The 10-day notice period does not apply to termination of this Agreement for cause.

Commission of any of the following acts by Instructor constitutes grounds for IAS to terminate this Agreement for cause immediately and without notice, as well as constitutes a breach of this Agreement for purposes of any remedies provided under this Agreement:

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.

3. **NOTICES:** All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered by mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

Loni D. Casteel  
International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

4. **SCOPE OF SERVICES:** Instructor shall provide instruction in the below fields in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

☒ Cosmetology Services  
☒ Hair Design Services  
☒ Licensed Instructor Services

☒ Aesthetician Services  
☒ Nail Technology Services  
☒ Other

Please describe the other services you intend to provide to IAS students under this Agreement.

Advanced Training In Ethnic Hair  
California Boards

5. **DUTIES:** Instructor understands that IAS is an educational facility licensed by the State of Nevada under NRS Chapter 644.380 to conduct a school of cosmetology and, as such, must abide by the statutes, codes, rules and regulations governing such facilities. Instructor understands that he or she also must be a licensed instructor in order to provide services to IAS students under this Agreement. As a licensed instructor, Instructor agrees to abide by the statutes, codes, rules, and regulations governing Instructor while providing services to IAS students.

Instructor understands that he or she is not contracting to fulfill the requirements of NRS 644.395, which requires IAS to maintain a staff of at least two licensed instructors and one additional licensed instructor for each 25 enrolled students, or major portion thereof, over 50 students. Instructor understands that the owners of IAS and the students who have provisional licenses issued pursuant to NRS 644.193 are considered instructors for purposes of NRS 644.395. Although Instructor is not contracting to meet the requirements of NRS 644.395, students will obtain credit for service hours provided by Instructor to be used towards minimum hour requirements of students to obtain a license in accordance with Nevada law.

Instructor is solely responsible for any loss or damage to Instructors personal property, including equipment.

6. **COMPENSATION:** Instructor shall provide the above services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto. For performing such services, Instructor shall be compensated by billing students based upon Instructor's hourly rate set forth below in this Agreement for services provided. Instructor shall provide an invoice to IAS for payment on students' behalf out of student account funds set aside for this purpose. Invoices may be submitted at the Instructor's discretion, for example weekly or biweekly; however, invoices must be submitted no less than once per month for proper accounting of students' accounts. The parties agree that timeliness of billing is of the essence to this Agreement for proper deduction from student accounts. Invoices must provide an accurate detail of all billing.

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of \$ ~~240.00~~ <sup>240.00</sup> per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

provided in the same month the chair rental fee is due and payable. No other compensation will be provided for instruction in lieu of chair rental fee.

Students may use supplies, materials, and equipment supplied by IAS while participating in services provided by Instructor if applicable. In the event Instructor desires student(s) to use supplies or equipment not supplied by IAS, Instructor is solely responsible for the costs associated with providing said supplies and may not pass on the cost to the student(s) unless expressly agreed to by the student in writing. No deductions will be made from student accounts to pay for supplies or equipment invoiced by Instructor without written consent of student(s) accompanying said invoice.

Instructor is responsible for hiring and compensating any assistant worker needed in order to provide the services agreed upon under this Agreement. Instructor agrees, however, that the actual service of instruction provided to students under this Agreement must be performed by Instructor personally, as the services agreed to are specialized in nature based on Instructor's own personal experience, skill and knowledge.

7. **SCHEDULE OF SERVICES:** Instructor shall provide all services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

Hours Instructor desires to work are at the sole discretion and control of Instructor. However, Instructor understands that Student Salon Hours are Tuesday through Friday from 10:00 a.m. to 7:30 p.m., Saturday from 10:00 a.m. to 5:30 p.m., IAS is closed Sunday and Monday.

Instructor must perform services under this Agreement for IAS students during IAS regularly scheduled hours of operation unless Instructor and student(s) agree in writing to hours outside of IAS normal operations. Use of IAS facilities for instruction outside of IAS normal hours of operations must be requested and approved in advance by IAS. If advance approval is given to use IAS facilities for instruction outside of IAS normal operating hours, Instructor agrees and is solely responsible for meeting the requirements of NRS 644.395 and all other requirements under Chapter 644 applicable for Instructor's services. If Instructor and student agree to services provided outside of IAS facilities, Instructor is solely responsible for any and all requirements, risks and liabilities associated with instructing students outside IAS licensed facility.

Instructor desires to provide services to IAS students on the following weekly schedule during the term of this Agreement:

Tuesday:	___10___ (am/pm) to ___4___ (am/pm)
Wednesday:	___10___ (am/pm) to ___4___ (am/pm)
Thursday:	___10___ (am/pm) to ___6___ (am/pm)
Friday:	___10___ (am/pm) to ___6___ (am/pm)



Saturday: n/A (am/pm) to n/A (am/pm)

The hourly rate for Instructor's services under this Agreement is \$ 13 per hour of service.

It is Instructor's responsibility to fulfill the contracted services under this Agreement. IAS will not be responsible for cancellations, substitutions, or modifications to the above schedule under this Agreement. Student complaints regarding an Instructor not fulfilling any promises or requirements under this Agreement may subject Instructor to a breach of this Agreement and any liabilities that arise out of said breach.

8. **INDEPENDENT CONTRACTOR:** Instructor is associated with IAS only for the purposes and to the extent specified in this Agreement. Instructor is and shall be an independent contractor and, subject only to the terms of this Agreement and state laws applicable to the services performed, shall have the sole right to supervise, manage, operate, control and direct performance of the details incident to his or her duties under this Agreement. Nothing contained in this Agreement shall be deemed or construed to create a partnership or joint venture, to create relationships of employer-employee or principal-agent, or to otherwise create any liability for IAS whatsoever with respect to indebtedness, liabilities, and obligations to Instructor or any other party.

Instructor shall be solely responsible for, and IAS shall have no obligation with respect to (1) withholding of income taxes, or any other taxes or fees; (2) industrial insurance coverage; (3) accumulation of vacation leave or sick leave; or (4) unemployment compensation coverage. Instructor shall be responsible for paying his or her own medical bills for any personal illness or injuries occurring during the term of this Agreement. **Instructor shall indemnify and hold IAS harmless from, and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes or fees.**

Instructor and his or her employees, agents, or representatives, shall not be considered employees, agents or representatives of IAS. IAS and Instructor shall monitor the work relationship throughout the term of this Agreement to ensure that the independent contractor relationship remains as such.

In addition to the above, Instructor represents as follows:

**Instructor's Initials**

YES NO

- A. Do you have the right to control when, where and how services under this Agreement are to be performed, subject to complying with state laws and the Board of Cosmetology rules and regulations?

WJ \_\_\_\_\_

- B. Will IAS be providing training to you with respect to any

- services provided under this Agreement? \_\_\_\_\_ WJ
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement? \_\_\_\_\_ WJ
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS? \_\_\_\_\_ WJ
- E. Do you hold yourself out to be engaged in a separate business from IAS, including having your own business license in your own name and/or owning, renting or leasing property in furtherance of your business? WJ \_\_\_\_\_
- F. Are you restricted from offering your services to the general public or in another educational facility while engaged in performing services under this Agreement? \_\_\_\_\_ WJ
- G. Are you responsible for paying your own income taxes and any other applicable taxes incurred by your business and in the performance of services under this Agreement? WJ \_\_\_\_\_

9. **REPORTING OF INCOME:** It shall be the responsibility of Instructor to properly report all monies earned as a result of services performed under this Agreement to the State and Federal Governments. IAS shall distribute Internal Revenue Form 1099 to the Federal and State Governments describing monies earned by all Instructors. Instructor shall receive a copy for tax purposes.

10. **INSURANCE COVERAGE:** Instructor, as an independent contractor and not an employee of IAS, must carry policies of insurance, to the extent required by law, and pay all taxes and fees incidental thereto, including, but not limited to general liability and worker's compensation insurance. The services I am performing under this Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." Instructor hereby represents and agrees that he or she meets this exclusion pursuant to the Agreement.

Copies of proof of insurance must be attached to this Agreement at Attachment A. In the event Instructor is a sole proprietor and has elected not to maintain worker's compensation coverage on his or herself, an executed Notice of Sole Proprietorship with No Employees and Election not to Maintain Worker's Compensation Coverage must be attached in lieu of proof of insurance.

11. **COMPLIANCE WITH LEGAL OBLIGATIONS:** Instructor shall maintain for the duration of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to

exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.

14. **HOLD HARMLESS:** Instructor agrees to hold harmless, defend and indemnify IAS, its officers, agents, and employees, from and against any and all liability, claims, demands, losses and actions for injury to and/or death of persons and/or damage to property, arising out of or incurred in connection with Instructor's performance under this Agreement.
15. **WAIVER OF BREACH:** Failure to declare a breach or the actual waiver of any particular breach of this Agreement or its material or nonmaterial items by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach of this Agreement.
16. **PREVIOUS AGREEMENT:** Any and all existing agreements or renewals between the parties, hereto, covering the same subject matter, are hereby cancelled and superseded by this Agreement and such prior agreements shall have no further force or effect.
17. **CONFIDENTIALITY:** Instructor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Instructor while performing services at IAS to the extent such information is confidential by law or otherwise required by this Agreement.
18. **PROPER AUTHORITY:** The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement. Instructor acknowledges that this Agreement is only effective for the period of time specified in this Agreement. Any services performed before this Agreement is effective or after it ceases to be effective are performed at the sole risk of Instructor.
19. **QUALITY OF SERVICE:** Instructor shall perform his or her services with care, skill and diligence in accordance with applicable professional standards currently issued by such profession in similar circumstances, and shall be responsible for the professional quality and completeness of all services performed under this Agreement.
20. **ENTIRE AGREEMENT:** This Agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other contracts, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.
21. **DISPUTES:** In the event of any dispute arising out of or relating to this Agreement, the parties shall attempt, in good faith, to promptly resolve the dispute mutually between them. If the dispute cannot be resolved by mutual agreement, nothing herein shall preclude either party's right to pursue remedy or relief by civil litigation pursuant to

the laws of the State of Nevada. If IAS must bring suit to recover costs and fees associated with damages, taxes, fees, or any other responsibilities or liabilities of Instructor, IAS will be entitled to an award of costs, reasonable attorney's fees, and interest at the maximum rate permitted by law, in addition to any other relief awarded.

22. **APPLICABLE LAW AND VENUE:** This Agreement shall be governed by and construed according to the laws of the State of Nevada, and shall not be construed against the drafter. The parties agree that any suit or action relating to this Agreement shall be instituted and commenced exclusively in the federal or state courts in Reno, Nevada, whichever has proper jurisdiction over the particular dispute, and the parties hereby waive the right to change such venue and hereby consent to the jurisdiction of such courts.
23. **CAPTIONS:** The captions of each paragraph in this Agreement are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of this Agreement or in any way affect this Agreement.
24. **SEVERABILITY:** If a court of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid, in whole or in part, for any reason, that provision will be deemed severed from this Agreement and the validity and enforceability of the remaining provisions, or portion of them, will not be affected and remain fully enforceable.
25. **CONSTRUCTION:** Instructor agrees that he or she has been given the opportunity to consult with an attorney prior to executing this Agreement and that he or she fully understands all terms and conditions of this Agreement. As such, no provision of this Agreement shall be construed against IAS as the drafter in the event of a dispute between the parties.
26. **DUPLICATE COUNTERPARTS:** This Agreement may be executed in counterparts, each of which shall be deemed a duplicate original.
27. **EFFECTIVE DATE:** This Agreement shall take effect upon the execution of both parties. In the event Instructor performs services at the request of IAS prior to the effective date of this Agreement, IAS agrees that it will pay Instructor the reasonable value of any services Instructor may have performed for IAS. If a prior Agreement exists, IAS will pay for services performed prior to the execution of this Agreement at the previously agreed upon rate.

This Agreement is hereby entered into in accordance with the laws of the State of Nevada. This Agreement is a formal, legal contract for Instructor's services as set forth herein. It protects both Instructor and IAS and is intended to prevent misunderstandings. **EXECUTION OF THIS AGREEMENT SHALL BE CONSTRUED AS INSTRUCTOR'S UNDERSTANDING, ACKNOWLEDGEMENT AND AGREEMENT OF ALL TERMS AND CONDITIONS SET FORTH HEREIN.** By executing this Agreement, Instructor acknowledges that he or she has been given the

opportunity to consult with his or her legal counsel and either has done so or has voluntarily elected not to do so, and he or she fully understands all terms and conditions set forth herein. **Any terms and conditions of this Agreement may be modified or amended as necessary only by written instrument signed by both parties.**

This Agreement is hereby entered into this 14 day of January, 2015.

INSTRUCTOR

INTERNATIONAL ACADEMY OF STYLE

Charissa Banks  
Authorized Signature

[Signature]  
Authorized Signature

Charissa Banks  
Printed Name

[Signature]  
Printed Name

Instructor / Cosmetology  
Title

2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

Char's Charades  
Business/Company Name

10601 Vista Bella Lane  
Address

Reno NV 89521  
City, State, Zip

[Blank] Phone 775 303-8158 Cell Phone

[Blank] Fax

charissa\_banks@yahoo.com  
Email

[Blank] Website

[Blank] EIN, UBI or SSN

International Academy of Style  
2295 Market Street  
Reno, Nevada 89502  
(775) 823-9003

**NOTICE OF SOLE PROPRIETORSHIP WITH NO EMPLOYEES AND ELECTION NOT TO  
MAINTAIN WORKER'S COMPENSATION COVERAGE**

I am a sole proprietor doing business as Charissa Banks. I have no employees working for me at this time.

I am performing work as an independent contractor for International Academy of Style ("IAS") pursuant to an Independent Instructor Agreement (hereinafter "Agreement"). The services I am performing under the Agreement are services performed as an independent instructor and are not services performed as an employee of IAS for purposes of NRS Chapter 616A. NRS 616A.110(9)(c) expressly excludes from the definition of "Employee" for purposes of worker's compensation coverage, "[a]ny 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 purposes of this chapter." I hereby represent that I meet this exclusion pursuant to the Agreement.

Under Nevada law, as a sole proprietor, I am not required to maintain worker's compensation insurance on myself. I have chosen not to maintain worker's compensation insurance on myself. I understand this means that, in the event I injure myself in the performance of my services under the Agreement, I am solely responsible for my own medical care and payments and any loss of compensation due to an inability to perform services as described in the Agreement.

If at anytime during the term of the Agreement I desire to hire any employees to assist me with the services performed under the Agreement, I understand that I am solely responsible for obtaining and maintaining worker's compensation coverage on my employees and that they are not employees of IAS. I further understand, as set forth in the Agreement, that I am responsible for indemnifying and I agree to hold IAS harmless from and defend IAS against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising from or incurred because of, incident to, or otherwise with respect to my failure to abide by Nevada worker's compensation laws and my representations made herein and in the Agreement.

Name of Business Chavs Charades  
SSN/FEIN # \_\_\_\_\_ Telephone # 775 303-8158  
Address 10601 Vista Bella Lane  
City Reno State NV Zip Code 89521  
Signature of Business Owner [Signature] Date 1/15/15

**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:** 11/30/2015

**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 14th day of January, 2015.

*Please Post in a Conspicuous Location*

IAS0242

JA0314

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

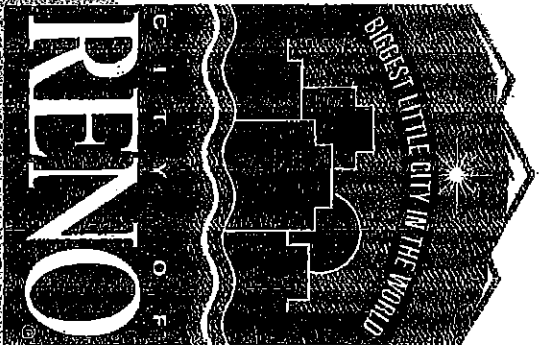
EFFECTIVE DATE: 02/01/2015

BUSINESS  
CLASSIFICATION General Business

BUSINESS LOCATION 2295 Markers St

NAME OF BUSINESS Charis Charades

LICENSEE NAME AND ADDRESS  
Charise Banks  
10601 Vista Bella Ln  
RENO, NV 89521



LICENSE #: 125820

EXPIRATION DATE: 01/31/2016

JA0315 IAS0243

RENO WASHOE CO. NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

LICENSED BUSINESS TO BE  
CONDUCTED IN CONFORMANCE WITH  
AND SUBJECT TO THE PROVISIONS  
OF THE STATUTES OF THE STATE OF  
NEVADA AND RENO MUNICIPAL CODE

SIGNATURE

CITY CLERK

City of Reno



VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: October 2014  
VALUE: 1 credit  
up  
INSTRUCTOR: \_\_\_\_\_

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: November 2014  
VALUE: 1 credit  
up  
INSTRUCTOR: \_\_\_\_\_

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: December 2014  
VALUE: 1 credit  
up  
INSTRUCTOR: \_\_\_\_\_

# EXHIBIT 4

# EXHIBIT 4

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 #4  
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 #4** filed under Appeal No. 1702537-SYM:

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

**-OR-**

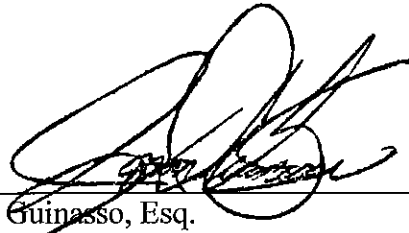
☐ Contains the social security number of a person as required by:

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 28<sup>th</sup> day of June, 2017



\_\_\_\_\_  
Jason D. Guinasso, Esq.  
Attorney for International Academy of Style



Reese Kiniz,  
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 28<sup>th</sup>, 2017, I served the following:

6 **INTERNATIONAL ACADEMY OF STYLE'S**

7 **DOCUMENTARY EXHIBIT #4**

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 28<sup>th</sup>, 2017, at Reno, Nevada.

17   
18 \_\_\_\_\_  
KATRINA A. TORRES



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

INDEX TO INTERNATIONAL ACADEMY OF STYLE'S  
DOCUMENTARY EXHIBIT #4  
Appeal No. 1702537-SYM

DATE	SUMMARY	PAGE
07/03/12	Stacy Slazas; International Academy of Style Independent Instruction Contractor Contract	IAS0245-250
12/11/12	Barbara Jones; International Academy of Style Independent Instruction Contractor Contract	IAS0251-256
01/02/13	Melissa Wolf; International Academy of Style Independent Instruction Contractor Contract	IAS0257-262
01/02/13	Andrea Upson; International Academy of Style Independent Instruction Contractor Contract	IAS0263-268
01/02/13	Becky Hernandez; International Academy of Style Independent Instruction Contractor Contract	IAS0269-274
01/02/13	Meledie Wolf; International Academy of Style Independent Instruction Contractor Contract	IAS0275-281
01/02/13	Joyce Mikesell; International Academy of Style Independent Instruction Contractor Contract	IAS0282-289
01/02/13	Carol Ann Gochmour; International Academy of Style Independent Instruction Contractor Contract	IAS0290-295
01/02/13	Lisa Pike; International Academy of Style Independent Instruction Contractor Contract	IAS0296-301
01/02/13	Charissa Banks; International Academy of Style Independent Instruction Contractor Contract	IAS0302-307
11/09/13	Vernetta Randle; International Academy of Style Independent Instruction Contractor Contract	IAS0308-312
11/15/13	Danyell Halvorson; International Academy of Style Independent Instruction Contractor Contract	IAS0313-318
11/19/13	Gladly Rickards; International Academy of Style Independent Instruction Contractor Contract	IAS0319-323
11/22/13	Ashley Walsh-Storey; International Academy of Style Independent Instruction Contractor Contract	IAS0324-329



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

**( 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:

DAYS	Tuesday	Wednesday	Thursday	Friday	Saturday
HOURS		8-7:00	8-7:30	9-7:30	9-5:30

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 \$ \_\_\_\_\_.

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 7/3/2012

Signed: [Signature]  
International Academy of Style

Date 7/3/12

# 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) <b>Stacy L. Slazas</b>	
Business name, if different from above <b>same</b>	
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.) <b>1077 Riverside Dr. #76</b>	Requester's name and address (optional)
City, state, and ZIP code <b> Reno, NV 89503</b>	
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 > 	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,



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

*Signature of Stacy Slazas*  
SIGNATURE CITY CLERK

City of Reno

IAS0247

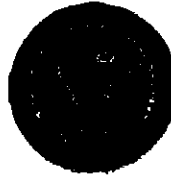
JA0324



**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*

IAS0249

JA0326

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	4/28/2013	International Acade...	1,000.00
8494	5/14/2013	International Acade...	165.00
Jan - Dec 13			<u><u>8,276.50</u></u>



**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:

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
DURS	9-4	9-4	9-4	9-4	9-4

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 \$ 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 Date 12-11-12  
Independent Contractor

Signed: [Signature] Date 12/11/12  
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)

Barbara Jones

Business name, if different from above

Barbie's Creative Nail Instruction & Services

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.)

17660 E. Aspen Cr.

City, state, and ZIP code

Denno W. 89508

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

11015001009-001

**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 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: 11/01/2012

BUSINESS  
CLASSIFICATION: General Business

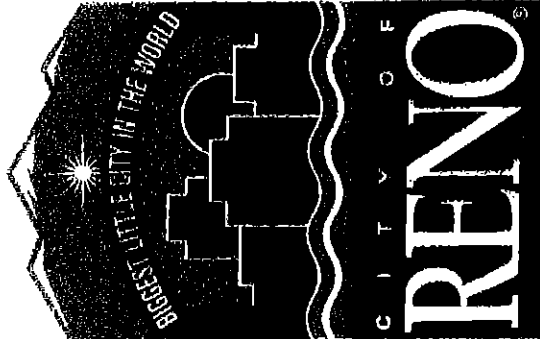
BUSINESS LOCATION: 17660 E Aspen Cir

NAME OF BUSINESS: Barbie's Creative Nail Instruction & Services

LICENSEE - NAME AND ADDRESS:  
Barbara Jones  
17660 E Aspen Cir  
RENO, NV 89508

*Signature of Clerk*  
SIGNATURE CITY CLERK

City of Reno



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

**LICENSE NUMBER**

038831 B1205336

**LICENSE TYPE**

B1

**LICENSE - NOT TRANSFERRABLE**  
POST IN A CONSPICUOUS PLACE**COUNTY OF  
WASHOE  
NEVADA****YEAR LICENSE VALID**

FROM 12/01/2012 TO 11/30/2013

**LICENSE FEE PAID**

\$75.00

This license cannot be transferred or assigned. It is  
valid only for the licensee and location shown below.THIS CERTIFIES THAT  
IN THE NAME OF  
LOCATED AT**BARBIE'S CREATIVE NAIL INSTRUCTION & SERVICES**  
**BARBARA JONES**  
**17660 E ASPEN CIR****BARBIE'S CREATIVE NAIL INSTRUCTION & SERVICES**  
**BARBARA JONES**  
**17660 E ASPEN CIR**  
**RENO NV 89508**This license certifies that the name above has paid the required fees to the license collector of Washoe County  
and is hereby authorized to conduct business and is subject to the provisions of law.





STATE OF NEVADA CONSUMER USE TAX PERMIT  
DEPARTMENT OF TAXATION

Taxpayer ID: 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

01/09/14

**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...	369.00
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
8466	5/3/2013	International Acade...	279.00
8464	5/10/2013	International Acade...	292.50
8501	5/17/2013	International Acade...	162.00
8518	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**

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:

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
DURS	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 Special Instructions on page 2	Name (as shown on your income tax return) <b>Melissa Wolf</b>	
	Business name, if different from above <b>Same</b>	
	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.) <b>732 BALZAR CIR</b>	
	City, state, and ZIP code <b>Keno NV 89502</b>	
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:

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 > <b>Melissa Wolf</b>	Date > <b>1-2-13</b>
-----------	--	----------------------

**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

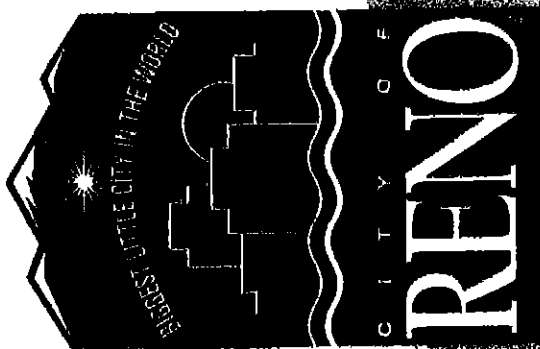
EFFECTIVE DATE: 02/01/2013

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 732 BALZAK CT

NAME OF BUSINESS: Melissa Wolf

LICENSEE - NAME AND ADDRESS:  
Melissa K. Wolf  
732 Balzak Ct  
Reno, NV 89502



LICENSE #: 121971

EXPIRATION DATE: 01/31/2014

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

  
CITY CLERK

City of Reno

JA0259

JA0336

STATE OF NEVADA)  
Washoe COUNTY) SS.

JA0337

**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*

IAS0261

JA0338

1:48 PM

01/08/14

# INTERNATIONAL ACADEMY OF STYLE

## Checks for Melissa Wolf

January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8248	2/5/2013	International Acade...	618.00
8297	2/22/2013	International Acade...	539.00
8324	3/8/2013	International Acade...	357.00
8382	3/22/2013	International Acade...	392.00
8397	4/5/2013	International Acade...	483.00
8425	4/19/2013	International Acade...	511.00
8483	5/3/2013	International Acade...	518.00
8502	5/17/2013	International Acade...	525.00
8580	6/11/2013	International Acade...	532.00
8588	6/14/2013	International Acade...	567.50
8582	6/21/2013	International Acade...	553.00
8624	7/12/2013	International Acade...	574.00
8649	7/28/2013	International Acade...	427.00
8698	8/9/2013	International Acade...	560.00
8785	8/30/2013	International Acade...	693.00
8809	9/20/2013	International Acade...	847.00
8841	10/4/2013	International Acade...	560.00
8876	10/18/2013	International Acade...	567.00
8918	11/1/2013	International Acade...	644.00
8955	11/15/2013	International Acade...	490.00
8980	11/22/2013	International Acade...	384.00
9029	12/13/2013	International Acade...	518.00
9043	12/20/2013	International Acade...	245.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>12,252.50</u>





**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

I, Andrea (Ginnie) 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

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
DURS	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.

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) > ..... ☐ Exempt payee  
☐ Other (see instructions) >

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 **ALP**

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 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.

**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

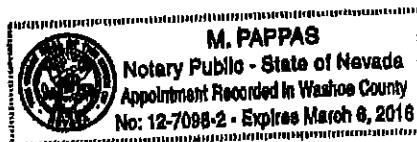
Andrea Upson do hereby swear under penalty of perjury that the assertions of this affidavit are true.

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

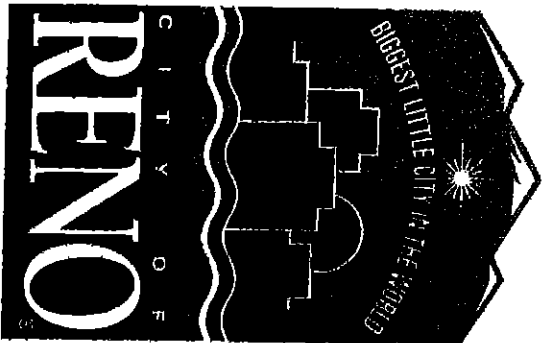
EFFECTIVE DATE: 02/01/2013

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



A handwritten signature in dark ink, appearing to read "Jennifer A. [unclear]", is written over a horizontal line.

SIGNATURE

CITY CLERK

City of Reno

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

JA0343 IAS0266

# 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](http://www.nvsos.gov) under the Nevada Business Search.**

IAS0267

JA0344

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	2/18/2013	International Acade...	225.80
8284	2/22/2013	International Acade...	303.00
8318	3/1/2013	International Acade...	255.00
8334	3/8/2013	International Acade...	258.00
8349	3/18/2013	International Acade...	270.00
8373	3/29/2013	International Acade...	201.00
8400	4/5/2013	International Acade...	264.00
8411	4/12/2013	International Acade...	258.00
8443	4/28/2013	International Acade...	330.00
8470	5/3/2013	International Acade...	284.00
8487	5/10/2013	International Acade...	222.00
8497	5/17/2013	International Acade...	281.00
8518	5/24/2013	International Acade...	281.00
8530	5/31/2013	International Acade...	228.00
8550	6/7/2013	International Acade...	258.00
8586	6/14/2013	International Acade...	258.00
8601	6/28/2013	International Acade...	468.00
8622	7/12/2013	International Acade...	447.50
8645	7/28/2013	International Acade...	507.50
8694	8/9/2013	International Acade...	516.00
8724	8/18/2013	International Acade...	281.00
8734	8/23/2013	International Acade...	281.00
8751	8/30/2013	International Acade...	216.00
8764	9/6/2013	International Acade...	258.00
8788	9/13/2013	International Acade...	258.00
8808	9/20/2013	International Acade...	252.00
8826	9/27/2013	International Acade...	258.00
8836	10/4/2013	International Acade...	258.00
8851	10/11/2013	International Acade...	258.00
8880	10/18/2013	International Acade...	258.00
8896	10/24/2013	International Acade...	240.00
8914	11/1/2013	International Acade...	258.00
8945	11/8/2013	International Acade...	245.00
8980	11/16/2013	International Acade...	234.00
8983	11/22/2013	International Acade...	114.00
9009	12/9/2013	International Acade...	428.00
9030	12/13/2013	International Acade...	225.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>10,980.80</u>

**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:

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
DURS	1:00 - 7:30	1:00 - 7:30		1:00 - 7:30	

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 \$ 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

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 > 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,



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

STATE OF NEVADA)

) SS.  
Washoe COUNTY)

Rebecca Hernandez 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

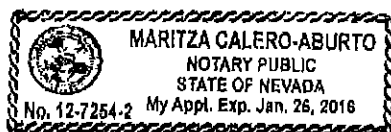
I, Rebecca Hernandez, do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name

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

By Rebecca Leigh Hernandez



april  
NOTARY PUBLIC

IAS0271

JA0348

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 07/01/2013

BUSINESS  
CLASSIFICATION:

Beauty Shop

BUSINESS LOCATION:

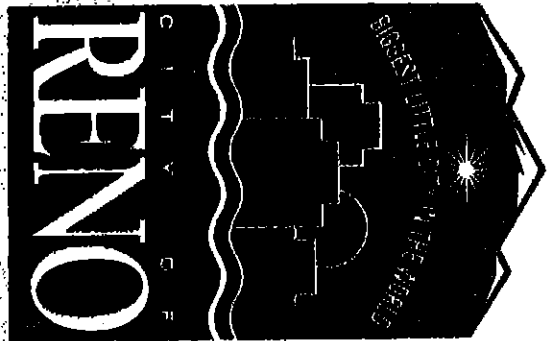
7111 S Virginia St Ste A16

NAME OF BUSINESS:

Aphus Hair Nails & Skin

LICENSEE - NAME AND ADDRESS:

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



LICENSE #: 114200

IAS0272

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

JA0349

# 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](http://www.nvsos.gov) under the Nevada Business Search.**

IAS0273

JA0350

1:52 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8275	2/13/2013	International Acade...	229.50
8279	2/15/2013	International Acade...	175.50
8305	2/22/2013	International Acade...	171.00
8316	3/1/2013	International Acade...	175.50
8332	3/8/2013	International Acade...	175.50
8367	3/22/2013	International Acade...	292.50
8372	3/29/2013	International Acade...	130.50
8389	4/5/2013	International Acade...	193.50
8423	4/19/2013	International Acade...	297.00
8489	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	5/7/2013	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
8783	8/30/2013	International Acade...	170.00
8788	9/6/2013	International Acade...	170.00
8780	9/13/2013	International Acade...	170.00
8806	9/20/2013	International Acade...	190.00
8837	10/4/2013	International Acade...	315.00
8860	10/11/2013	International Acade...	190.00
8875	10/18/2013	International Acade...	70.00
8900	10/24/2013	International Acade...	190.00
8939	11/8/2013	International Acade...	370.00
8967	11/15/2013	International Acade...	190.00
8982	11/22/2013	International Acade...	209.00
9006	12/9/2013	International Acade...	209.00
9060	12/20/2013	International Acade...	390.50
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>7,660.50</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:

1/1/13 - 12/31/13

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
DURS	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) <b>Melendez WDIF</b>	
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.) <b>710 Balzar Cir</b>	Requester's name and address (optional)
City, state, and ZIP code <b>Reno NV 89502</b>	
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 **Melendez Wky**      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:

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,



# NEVADA BUSINESS REGISTRAR

1007332921

Please see instructions regarding form detail and online registration options.

<b>1 I Am Applying For:</b> <b>* SEND A COPY TO EACH AGENCY</b>	<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
<b>2</b> <input type="checkbox"/> New Business <input type="checkbox"/> Change in Ownership/ Business Entity <input type="checkbox"/> Change in Location <input checked="" type="checkbox"/> Other <b>ReOpen</b> <input type="checkbox"/> Change in Corporate Officers <input type="checkbox"/> Change in Mailing Address <input type="checkbox"/> Change in Name <input type="checkbox"/> Add Location				
<b>3 Business Entity Type:</b> <input checked="" type="checkbox"/> Sole Proprietor <input type="checkbox"/> Association <input type="checkbox"/> LLLP <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Government Entity <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Limited Partnership <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Other				
<b>3A If LLC please check Federal tax filing type</b> <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership				
<b>4 Corporate/Entity Name</b> <small>(as shown on State Business License):</small>		<b>Corporate/Entity Telephone</b> <b>5</b>		<b>Federal Tax Identification Number</b>
<b>6 Corporate/Entity Address:</b> Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #		City, State, and Zip Code +4		State of Incorporation or Formation
<b>7 Nevada Name (DBA):</b> Meledie Wolf		<b>Business Telephone</b> (775) 224-7504		<b>Fax</b> ( )
<b>8 E-mail Address:</b> Meledie Wolf		<b>9 Nevada Business Identification #:</b> (11 digits) NV		<b>Website Address:</b>
<b>10 Mailing Address:</b> Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # 710 Balzar Cir		City, State, and Zip Code +4 Reno, NV 89502		
<b>11 Location(s) of Nevada Business Operations:</b> Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # 710 Balzar Cir		City, State, and Zip Code +4 Reno, NV 89502		
<b>12 Location of Business Records:</b> Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # same as 11		City, State, and Zip Code +4 Telephone Number: ( )		
<b>13 List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach additional sheets if needed.</b> <b>** The Department of Taxation &amp; Employment Security Division are the only agencies to require a SSN.</b>				
Last, First, MI: Wolf Meledie R. Title: Mrs. Percent Owned:		Residence Address (Street): 710 Balzar Cir City, State, Zip +4: Reno, NV 89502		Date of Birth: 4/10/89 Residence Telephone: (775) 224-7504
Last, First, MI: Title: Percent Owned:		Residence Address (Street): City, State, Zip +4:		Date of Birth: Residence Telephone:
Last, First, MI: Title: Percent Owned:		Residence Address (Street): 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:
<b>14 Date Business Started in Nevada:</b> 4-28-08		<b>Date Nevada Location Opened:</b> 7-1-2014		<b>Date First Worker Hired in Nevada:</b>
<b>Date First Nevada Payroll:</b>		<b>Amount of First Nevada Payroll:</b>		<b>Number of Employees:</b> 0
<b>PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS</b>				
<input type="checkbox"/> Mining <input type="checkbox"/> Domestic <input type="checkbox"/> Outside Dining <input type="checkbox"/> Water Appropriation <input type="checkbox"/> Adult Materials/Activity <input type="checkbox"/> Amusement Machines <input type="checkbox"/> Registered Agent <input type="checkbox"/> Service <input type="checkbox"/> Agriculture <input type="checkbox"/> Home Occupation <input type="checkbox"/> Hazardous Material <input type="checkbox"/> Leased or Leasing Employees <input type="checkbox"/> Alcohol <input type="checkbox"/> Financial Institutions <input type="checkbox"/> Tobacco <input type="checkbox"/> Manufacturing <input type="checkbox"/> Retail Sales—New <input type="checkbox"/> Construction/Erection <input type="checkbox"/> Leasing (Other than Employees) <input type="checkbox"/> Gaming <input type="checkbox"/> Mortgage Brokers <input type="checkbox"/> Delivery <input type="checkbox"/> Transportation <input type="checkbox"/> Retail Sales—Used <input type="checkbox"/> Tire Sales <input type="checkbox"/> Supply/Use Temporary Workers <input type="checkbox"/> Health Services <input type="checkbox"/> Banker <input type="checkbox"/> Wholesale <input type="checkbox"/> Not for Profit <input type="checkbox"/> Live Entertainment <input type="checkbox"/> Environmental Discharge <input type="checkbox"/> Regulated by Federal/State Permit Number <input type="checkbox"/> Other				
<b>16 Describe in Detail the Nature of Your Business in Nevada. Include Products Sold, Labor Performed and/or Services Rendered.</b> 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				
<b>17 If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section:</b>				
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:		
<b>18 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.</b>				
Signature Responsible Party / Original: Meledie Wolf		Print Name And Title: Meledie Wolf		Date: 11/19/20
Signature Responsible Party / Original:		Print Name And Title:		Date:

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

APP-01.00  
JA0355 Revised 11-01-12



# For Department Use Only

TID:

1007332921

Dept. of Taxation Representative accepting application:

*Wendy*

## 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

**RECEIVED**

NOV 19 2013

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

*Meledie Wolf*

2. Business telephone number:

*775) 224-7504*

3.

List STATE of Incorporation or formation (if applicable):

4.

### FEES AND SECURITY DEPOSIT

5.

Estimated total monthly receipts:

*1800*

6.

Estimated total Nevada monthly TAXABLE receipts:

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):

*0*

10.

Total Nevada Business Locations:

*1*

11.

### 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: *Reinstate 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](http://www.tax.state.nv.us) \*\*

APP-01.01  
SUPPLEMENTAL APPLICATION  
Revised 11-01-12

IAS0279

JA0356

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2013

BUSINESS CLASSIFICATION: General Business

BUSINESS LOCATION:

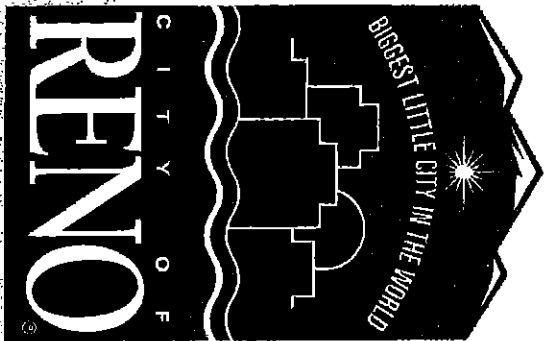
710 BALZAR Ct

NAME OF BUSINESS:

Meleddie Wolf-Billings

LICENSEE - NAME AND ADDRESS:

Meleddie Wolf-Billings  
710 Balzar Ct  
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

  
SIGNATURE

CITY CLERK

City of Reno

JA0357 IAS0280

1:50 PM

01/08/14

## INTERNATIONAL ACADEMY OF STYLE

## Checks for Meledie Wolf

January through December 2013

Num	Date	Account	Amount
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	3/16/2013	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
8482	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...	522.80
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>

**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

I, Joyce Mikosell, 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
DURS	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 1/2/12  
Independent Contractor

Signed: [Signature] Date 1/2/12  
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) <b>Toune Mikese II</b>	
	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) P: .....	
	<input type="checkbox"/> Other (see instructions) *	
	<input type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) <b>18771 Alderwood Ct.</b>		Requester's name and address (optional)
City, state, and ZIP code <b>Reno NV 89508</b>		
List account number(s) here (optional)		

<b>Taxpayer Identification Number (TIN)</b>	
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 <i>How to get a TIN</i> 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.	
Employer identification number	

<b>Certification</b>	
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,



**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*

IAS0285

JA0362

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 06/01/2013

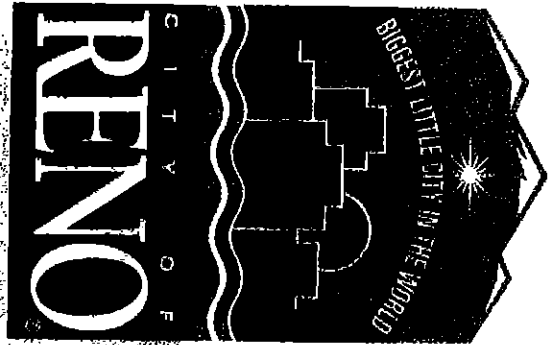
BUSINESS  
CLASSIFICATION: General Business

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

IAS0286

JA0363



**LICENSE - NOT TRANSFERABLE**  
POST IN A CONSPICUOUS PLACE

**LICENSE NUMBER**  
039342 B1302937

**LICENSE TYPE**  
B1



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

IAS0287

THIS CERTIFIES THAT JOYCE MIKESELL  
IN THE NAME OF JOYCE MIKESELL  
LOCATED AT 18221 ALDERWOOD CT

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.

JA0364



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.

A 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.

Based 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.

A 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.

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

DISTRICT OFFICE LOCATION

MAIN OFFICE	LAS VEGAS OFFICE	HENDERSON OFFICE	RENO OFFICE
1550 College Parkway, Suite 115 Carson City, Nevada, 89708-7937 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 Kletzke 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.

IAS0288

JA0365

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...	625.00
8266	2/1/2013	International Acade...	525.00
8289	2/8/2013	International Acade...	600.00
8287	2/15/2013	International Acade...	502.50
8304	2/22/2013	International Acade...	502.50
8310	3/1/2013	International Acade...	750.00
8335	3/8/2013	International Acade...	600.00
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...	625.00
8449	4/26/2013	International Acade...	480.00
8480	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
8535	5/31/2013	International Acade...	625.00
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...	865.00
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
8768	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
8835	10/4/2013	International Acade...	510.00
8884	10/11/2013	International Acade...	540.00
8892	10/24/2013	International Acade...	825.00
8912	11/1/2013	International Acade...	495.00
8937	11/8/2013	International Acade...	525.00
8964	11/15/2013	International Acade...	555.00
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

25,772.00

**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

I, Carol Ann Goehner (Shannon) <sup>Aka</sup> 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

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
HOURS	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 Goehner (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

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:

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 >

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:

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: 05/01/2013

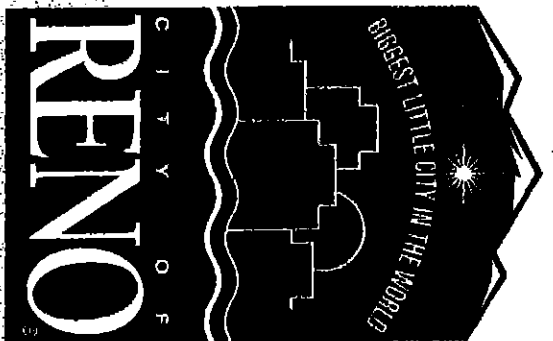
BUSINESS CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 220 Quail St

NAME OF BUSINESS: GOCCHINOIR, SHANNON C

LICENSEE - NAME AND ADDRESS:

SHANNON C GOCCHINOIR  
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

JA0369

IAS0292

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

STATE OF NEVADA)

) SS.

Washoe COUNTY)

(aka Shannon) Carol Ann Gochnour

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

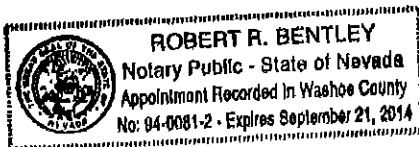
Signed

Printed Name

Carol Ann Gochnour  
Carol Ann Gochnour

SIGNED AND SWORN to before me this 27<sup>th</sup> day of June 2013

By \_\_\_\_\_



[Signature]  
NOTARY PUBLIC



## 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

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8288	2/8/2013	International Acade...	202.60
8281	2/16/2013	International Acade...	103.60
8295	2/22/2013	International Acade...	139.60
8313	3/1/2013	International Acade...	135.00
8326	3/8/2013	International Acade...	123.12
8358	3/16/2013	International Acade...	132.75
8377	3/29/2013	International Acade...	301.60
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
8461	5/10/2013	International Acade...	135.00
8505	5/17/2013	International Acade...	135.00
8514	5/24/2013	International Acade...	65.25
8551	6/7/2013	International Acade...	263.50
8632	7/19/2013	International Acade...	542.25
8646	7/26/2013	International Acade...	119.25
8673	8/2/2013	International Acade...	139.50
8728	8/16/2013	International Acade...	267.75
8754	8/30/2013	International Acade...	126.00
8766	9/6/2013	International Acade...	123.75
8787	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
9025	12/13/2013	International Acade...	193.50
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>5,266.12</u>



**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

I, Lisa 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
DAYS					
HOURS	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: Lisa Pike 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) <b>Lisa Pike</b>	
Business name, if different from above <b>Same</b>	
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.) <b>3200 Lakeside dr. # 75</b>	Requester's name and address (optional)
City, state, and ZIP code <b>Beno, Nv. 89509</b>	
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 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.

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:

- 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: 03/01/2013

BUSINESS  
CLASSIFICATION

General Business

BUSINESS LOCATION

3200 E. WASHINGTON ST. SUITE 107

NAME OF BUSINESS

LAZARUS

LICENSE NUMBER AND EXPIRATION DATE

LIC. # 122031  
EXPIRATION DATE: 02/28/2014



LICENSE #: 122031

EXPIRATION DATE: 02/28/2014

JA0375  
IAS0298

THIS LICENSE IS NOT VALID  
UNLESS IT IS DISPLAYED AS SHOWN  
ABOVE

ALL LICENSEES ARE REQUIRED TO BE  
COMMITTED TO THE SERVICE OF THE  
STATE AND THE PEOPLE OF NEVADA  
AND TO THE U.S. DEPARTMENT  
OF THE INTERIOR, BUREAU OF LAND  
MANAGEMENT

OFFICIAL



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](http://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](http://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.**

1*	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.			
	<input type="text" value="Lisa"/> First Name	<input type="text" value="M"/> Middle (Optional)	<input type="text" value="Pike"/> Last Name	<input type="text"/> Suffix
	<input checked="" type="checkbox"/> Signature of Sole Proprietor		<input type="text" value="11/19/2013"/> Date	
2	NV Business ID # <input type="text" value="N.A."/> (Required if you have a current Nevada State Business License or had one issued after October 1, 2009)			
3*	I am exempt from the requirements of the State Business License. Cite exemption code <input type="text" value="003"/> (See instructions for code) If claiming 005 exemption provide Nevada Film Office Registration # <input type="text"/> If claiming 006 exemption provide Nevada Division of Insurance License # <input type="text"/>			
4*	Physical Address <input type="text" value="3200 Lakeside Dr., #75"/> Physical Street Address		<input type="text" value="Reno"/> City	<input type="text" value="NV"/> State <input type="text" value="89509"/> Zip Code
5	Mailing Address (if different) <input type="text" value="Same"/> PO Box or Street Address		<input type="text"/> City	<input type="text"/> State <input type="text"/> Zip Code
6	Entity Phone ( <input type="text" value="775"/> ) <input type="text" value="722-7200"/>			
7	Email Address <input type="text" value="ernburn@charter.net"/>		<input checked="" type="checkbox"/> Check here to receive notices electronically	

Nevada Secretary of State BL Exemption Sole Proprietor  
11/16/2013

JA0376

**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

Printed Name

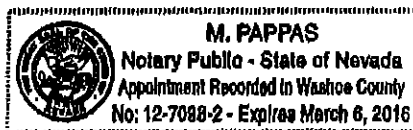
Lisa Pike

State of Nevada, County of Washoe

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

By

Lisa Marie Pike



[Signature]  
NOTARY PUBLIC

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
8260	2/1/2013	International Acade...	390.00
8282	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...	504.00
8364	3/22/2013	International Acade...	511.00
8380	3/29/2013	International Acade...	378.00
8390	4/5/2013	International Acade...	532.00
8416	4/12/2013	International Acade...	595.00
8422	4/19/2013	International Acade...	525.00
8451	4/26/2013	International Acade...	500.00
8465	5/3/2013	International Acade...	371.00
8482	5/10/2013	International Acade...	490.00
8499	5/17/2013	International Acade...	518.00
8513	5/24/2013	International Acade...	525.00
8533	5/31/2013	International Acade...	518.00
8554	6/7/2013	International Acade...	525.00
8565	6/14/2013	International Acade...	525.00
8578	6/21/2013	International Acade...	525.00
8603	6/28/2013	International Acade...	973.00
8625	7/12/2013	International Acade...	511.00
8636	7/19/2013	International Acade...	518.00
8644	7/26/2013	International Acade...	609.00
8670	8/2/2013	International Acade...	595.00
8686	8/9/2013	International Acade...	525.00
8721	8/16/2013	International Acade...	525.00
8736	8/23/2013	International Acade...	525.00
8748	8/30/2013	International Acade...	525.50
8775	9/6/2013	International Acade...	525.00
8788	9/13/2013	International Acade...	504.00
8804	9/20/2013	International Acade...	603.00
8831	9/27/2013	International Acade...	540.50
8842	10/4/2013	International Acade...	518.00
8858	10/11/2013	International Acade...	595.00
8876	10/18/2013	International Acade...	558.00
8898	10/24/2013	International Acade...	534.00
8918	11/1/2013	International Acade...	534.00
8944	11/8/2013	International Acade...	573.00
8963	11/15/2013	International Acade...	545.00
8976	11/22/2013	International Acade...	830.00
9003	12/9/2013	International Acade...	537.00
9033	12/13/2013	International Acade...	551.00
9053	12/20/2013	International Acade...	537.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>25,981.00</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

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
HOURS	9-3	9-2:30	9-3	9-3	9-3

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: Charissa Banks 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) <b>Charissa Banks</b>	
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 (S-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.) <b>10601 Vista Bella Ln.</b>	Requester's name and address (optional)
City, state, and ZIP code <b>Reyno NV 89521</b>	
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 check 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 > <b>W Banks</b>	Date > <b>1/2/13</b>
-----------	---	----------------------

## 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

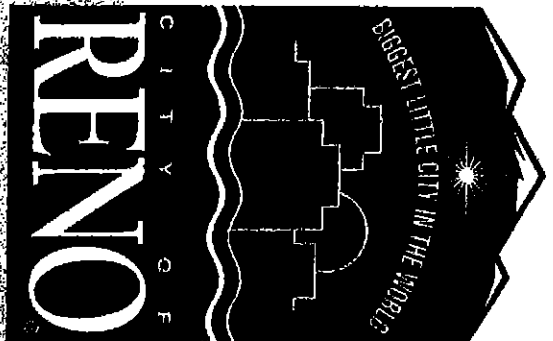
BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 2295 Market St

NAME OF BUSINESS: Chart's Charades

LICENSEE - NAME AND ADDRESS:

Charisse Banks  
10601 Vista Bella Ln  
RENO, NV 89521



LICENSE #: 125820

EXPIRATION DATE: 01/31/2014

IAS0304

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

JA0381



**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:** charlissa 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*

IAS0306

JA0383

1:44 PM

01/09/14

# 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
8267	2/8/2013	International Acade...	334.00
8277	2/15/2013	International Acade...	334.00
8289	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...	620.00
8596	6/28/2013	International Acade...	488.00
8597	6/29/2013	International Acade...	312.00
8620	7/12/2013	International Acade...	488.00
8634	7/19/2013	International Acade...	620.00
8641	7/26/2013	International Acade...	488.00
8658	8/2/2013	International Acade...	488.00
8687	8/9/2013	International Acade...	488.00
8720	8/16/2013	International Acade...	488.00
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
8855	10/11/2013	International Acade...	390.00
8879	10/18/2013	International Acade...	423.00
8894	10/24/2013	International Acade...	416.00
8913	11/1/2013	International Acade...	442.00
8938	11/8/2013	International Acade...	384.00
8962	11/15/2013	International Acade...	384.00
8986	11/22/2013	International Acade...	384.00
8996	11/27/2013	International Acade...	182.00
9005	12/9/2013	International Acade...	361.00
9034	12/13/2013	International Acade...	384.00
9051	12/20/2013	International Acade...	384.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>19,428.50</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
AYS					
DURS	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.

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.)  
**7990 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 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 > **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)  
 ) SS.  
Washoe COUNTY)

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 Vernetta Randle *RRH*





**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*

1:56 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8957	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/>

✓  
②

**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:

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
JURS			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: \_\_\_\_\_

Independent Contractor

Date: 11/15/13 <sup>dh</sup>

Signed: \_\_\_\_\_

International Academy of Style

Date: 11/15/13

**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)  
**Danyell Dawn Halvorson**

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 14686**

City, state, and ZIP code  
**RENO, NV 89507**

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 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.

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 > **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.

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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.

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- 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 partner's 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

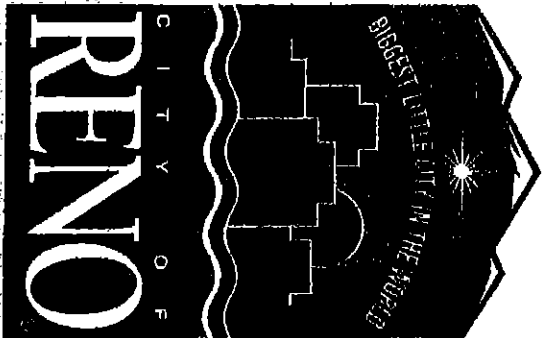
EFFECTIVE DATE: 07/01/2013

BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 9841 Crystalline Dr

NAME OF BUSINESS: Dayrell Dawn Halvorson

LICENSEE - NAME AND ADDRESS:  
Dayrell 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

JA0392 IAS0315

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

Sole Proprietor

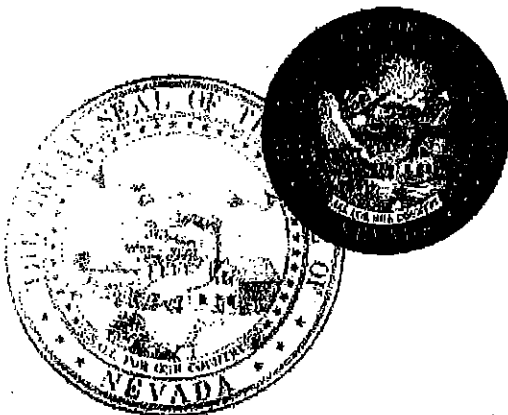
**DANYELL DAWN HALVORSON**

**Nevada Business Identification #NV20131004249**

**Expiration Date: 01/31/2014**

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

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



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

  
ROSS MILLER  
Secretary of State

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

*Please Post in a Conspicuous Location.*

**You may verify this Nevada State Business License  
online at [www.nvsos.gov](http://www.nvsos.gov) under the Nevada Business Search.**

IAS0316

JA0393

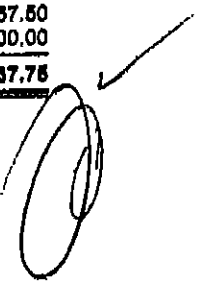


2:22 PM

01/08/14

**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	4/8/2013	International Acade...	381.50
8428	4/18/2013	International Acade...	497.25
8488	5/3/2013	International Acade...	513.00
8504	5/17/2013	International Acade...	528.50
8532	5/31/2013	International Acade...	427.50
8583	6/14/2013	International Acade...	558.00
8599	6/28/2013	International Acade...	528.50
8621	7/12/2013	International Acade...	252.00
8633	7/19/2013	International Acade...	252.00
8642	7/28/2013	International Acade...	232.00
8669	8/2/2013	International Acade...	232.00
8685	8/9/2013	International Acade...	162.00
8723	8/16/2013	International Acade...	287.50
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...	555.00
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...	485.00
9008	12/6/2013	International Acade...	222.50
9046	12/20/2013	International Acade...	467.50
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>9,337.75</u>





**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

I 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:

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

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 \$ 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: \_\_\_\_\_

Independent Contractor

Date 11-19-13

Signed: \_\_\_\_\_

International Academy of Style

Date 11/15/13

**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.639, 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

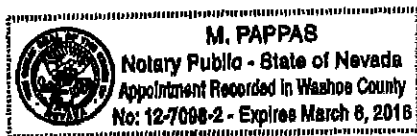
GLADY M. Rickards do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed \_\_\_\_\_

Printed Name GLADY M. Rickards

SIGNED AND SWORN to before me this 20 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  
☐ Limited liability company. Enter the tax classification (Disregarded entity, C-corporation, P-partnership) > ..... ☐ Sole proprietor

Other (see instructions) >

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

City, state, and ZIP code  
**CARSON city NV 89705**

Requester's name and address (optional)  
**Sole Proprietor**

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.

Employer identification 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 check 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 partner's 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.

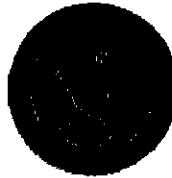
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- 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*

IAS0322

JA0399

2:24 PM

01/08/14

**INTERNATIONAL ACADEMY OF STYLE**  
**Checks for Gladys Rickards**  
**January through December 2013**

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8887	11/27/2013	International Acade...	289.80
8884	12/9/2013	International Acade...	88.00
9028	12/13/2013	International Acade...	181.80
9049	12/20/2013	International Acade...	275.00
	12/21/2013	Petty Cash	100.00
			<u>914.00</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
YS					
MURS	8:30-5:00	8:30-5:00	8:30-5:00	8:30-5:00	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 \$ 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  
Independent Contractor

Date 11-22-13

Signed: [Signature]  
International Academy of Style

Date 11/22/13

# Request for Taxpayer Identification Number and Certification

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

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 (Disregarded entity, S-corporation, Partnership) > ..... ☐ Exempt payee  
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)  
**5204 Eagle Place**

City, state, and ZIP code  
**Beno, 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:

- 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 >

*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:

- 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.

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

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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:** 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*

IAS0327

JA0404

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

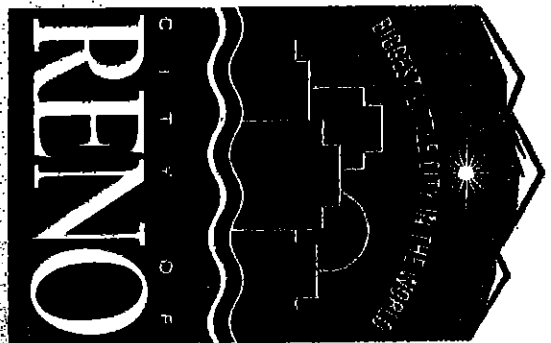
EFFECTIVE DATE: 08/01/2013

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

JA0405 IAS0328

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			
8843	7/26/2013	International Acade...	175.50
8871	8/2/2013	International Acade...	220.50
8892	8/9/2013	International Acade...	382.50
8722	8/18/2013	International Acade...	391.50
8732	8/23/2013	International Acade...	252.00
8750	8/30/2013	International Acade...	391.50
8785	9/6/2013	International Acade...	310.50
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>

# EXHIBIT 5

# EXHIBIT 5

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 #5**  
17  
18  
19  
20  
21



22  
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 #5** filed under Appeal No. 1702537-SYM:

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

**-OR-**

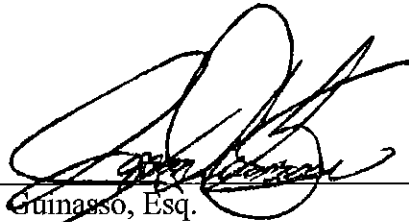
☐ Contains the social security number of a person as required by:

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 28<sup>th</sup> 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 28<sup>th</sup>, 2017, I served the following:

**INTERNATIONAL ACADEMY OF STYLE'S**

**DOCUMENTARY EXHIBIT #5**

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 28<sup>th</sup>, 2017, at Reno, Nevada.

  
KATRINA A. TORRES



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

INDEX TO INTERNATIONAL ACADEMY OF STYLE'S  
DOCUMENTARY EXHIBIT #5  
Appeal No. 1702537-SYM

DATE	SUMMARY	PAGE
07/22/14	Joyce Mikesell; Independent Contractor; Statement regarding employment	IAS0330-331
07/22/14	Melissa Wolf; Independent Contractor; Statement regarding employment	IAS0332-333
07/22/14	Meledie Wolf; Independent Contractor; Statement regarding employment	IAS0334-335
07/23/14	Loni Casteel; International Academy of Style; Affidavit of Loni Casteel	IAS0336-341
07/23/14	Charissa Banks; Independent Contractor; Statement regarding employment	IAS0342-343
07/23/14	Faustine Flamm; Independent Contractor; Statement regarding employment	IAS0344-345
07/23/14	Joyce Mikesell; Independent Contractor; Acknowledgment by Individual	IAS0346
07/23/14	Lisa Pike; Independent Contractor; Statement regarding employment	IAS0347-348



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



I am contracted at International Academy of Style (IAS) as a licensed consultant/instructor. I rent an instructor chair at IAS and bill the student independent contractor retainer account for the hours that I make myself available to the students. I also work at a salon "A Cutting Edge" and rent a chair there where I charge clients. I have a City and State business license for the salon and IAS. I choose to be an Independent Contractor at IAS and have no desire to be an employee.

I am contracted to consult and instruct students. I instruct the classes and students of my choice. My instruction is only restricted by the compliance laws of the State of Nevada Board of Cosmetology and Accreditation laws. IAS does not in any way control what I teach, who I teach or how I teach. Students are allowed to pick the instructor that best suits the student and or the client. This method benefits the instructor and the student. I have the ability to choose to not consult for a student without any consequences; IAS does not and never has terminated a licensed instructor/consultant.

I work for the students. I charge and bill the students for the time I am available to them. I may help the same student three times on the same client, or I may help a student only once on a client therefore it is not possible for me to charge according to each consult as I must remain available whether the student needs help once or many times.

Bonnie Schultz (co-owner) opens the school and performs all closing activities before she leaves for the day, leaving the only thing left to do is turn out the lights and lock the door. If I am the last one at the salon I turn out the lights and lock the door also, this does not mean I am the official closer. All instructors have a key to IAS no one is assigned or instructed to close.

Students work the front desk as that is part of the curriculum that is required by Nevada board of Cosmetology. Working the front desk includes booking appointments, answering the phone and checking clients in. Because a student is required to clock front desk hours a student may require me to instruct the student on the front desk. I do not book appointments, answer the phone or check clients in, I only consult a student that is in need of help on this task. Students clock in on a computer and therefore roll, attendance and all student records are computerized and handled by Loni Casteel.

If IAS contracts with a new instructor I in no way am considered to be this new instructor's supervisor. I have contracted to consult/instruct students and only students. I do not assume any role other than a consulting instructor for students. All instructors are the same there is no management or supervisor above any instructor.

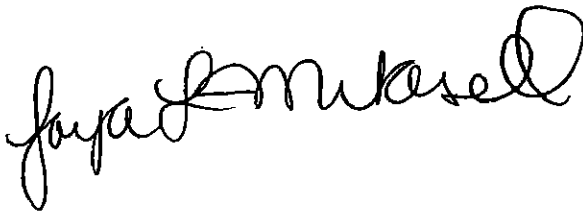
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and I would lose money. I do have opportunity for profit or lose according to my ability to instruct students in a fashion that they chose me as the instructor for their consultations.

Also on July 1, 2014 Loni Casteel received a letter from DETR. She had laryngitis so I offered to assist her in making the necessary phone calls. I called DETR and spoke with Melenie the DETR Investigator Supervisors. I explained that Loni barely had a voice and I was calling about a letter we had received requesting reports that we had already sent to them. I explained the situation. I also offered to refax over the reports. She said Ed Pace was no longer with them but let her go look in and find his files on IAS's case before I did that. So I said okay. I gave her my phone number and Loni Casteel's phone number. Later that day Loni let me know that she had called her back on her cell. She informed me that Melanie had said several times she wanted this to go away. She said they had come to an agreement that she was only going to bill the school for Stacy Slazas and that if anyone else ever went in that it would be re-opened as a case. I was relieved because I have no desire to be an employee. We went about our business with the impression that everything was handled until Loni received the bill from Deter for Stacey Slazas and 10 other similarly situated person.

I will be happy to testify to all the statements I have made.

Thank You

A handwritten signature in black ink, appearing to read "Joyce Mikesell". The signature is fluid and cursive, with the first name "Joyce" written in a larger, more prominent script than the last name "Mikesell".

Joyce Mikesell

7/22/2014

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I work for the students. I charge and bill the students for the time I am available to them. I may help the same student three times on the same client, or I may help a student only once on a client therefore it is not possible for me to charge according to each consult as I must remain available whether the student needs help once or many times.

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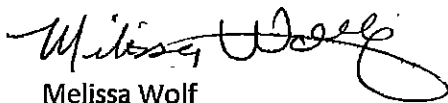
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Thank You

  
Melissa Wolf

7/22/2014

State of Nevada  
County of Washoe

Signed and sworn before me on 22nd July, 2014  
by Melissa Wolf



ESTEPHANIA JIMENEZ-SABREE  
Notary Public - State of Nevada  
Appointment Recorded in Washoe County  
No. 12-0317-2 - Expires October 5, 2016



ESTEPHANIA JIMENEZ-SABREE  
Notary Public - State of Nevada  
Appointment Recorded in Washoe County  
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IAS0333

JA0415

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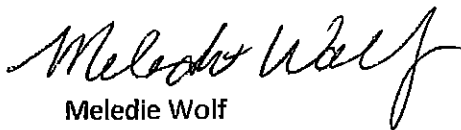
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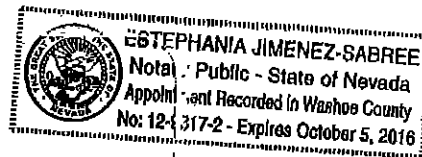
I will be happy to testify to all the statements I have made.

Thank You


  
Meledie Wolf

7/22/2014

State of Nevada  
County of Washoe



Signed and sworn before me on 22<sup>nd</sup> July, 2014

by Meledie Wolf  


**AFFIDAVIT OF LONI D. CASTEEL**

STATE OF NEVADA       )  
                                      ) ss  
COUNTY OF WASHOE    )

I, LONI D. CASTEEL, after being duly sworn, deposes and says:

1. I am over the age of 18 and am a resident of the State of Nevada. I have personal knowledge of the facts herein and, if called as a witness, would testify competently thereto.

2. I suffer no legal disabilities and have personal knowledge of the facts set forth herein.

3. International Academy of Style ("IAS") has been a licensed cosmetology school in Reno for 15+ years. IAS has done business with licensed instructors for 15 years. The instructors are licensed by the state but are required to instruct in a licensed establishment. IAS is a licensed establishment.

4. The instructors rent an instructor chair, work their choice of days and hours, and choose what they will charge.

5. The instructors are unsupervised as they are licensed.

6. Students have a choice to pick any instructor that they want for instruction. This method has worked very well for the students and the instructors.

7. All instructors also work in a salon. IAS is not their only source of income.

8. The instructors require the freedom to come and go as they need for their clientele.

9. IAS students benefit from having a choice of instructors to choose from, as all students do not learn at the same pace or with the same techniques.

10. In 2007, the IRS determined the instructors to be independent contractors.

1 11. In 2012, the IRS audited IAS and again deemed the instructors to be  
2 independent contractors.

3 12. All instructors sign an independent contractor agreement with IAS. The  
4 contract is very clear about benefits and taxes. All instructors are also given an independent  
5 or employee sheet that they must read, and a W9. IAS holds copies of instructors' business  
6 licenses.

7 13. IAS was notified on May 22, 2013, that Stacy Slazas had filed for  
8 unemployment. IAS received notice and a form in the mail to this effect; the unemployment  
9 office was called and told Ms. Slazas was an independent contractor. The form was  
10 completed and sent in with a note explaining Ms. Slazas was an independent contractor.

11 14. Ed Pace, DETR investigator, called IAS on May 31, 2013 and talked to  
12 another instructor; the instructor informed Mr. Pace that Ms. Slazas was an independent  
13 contractor as were all instructors. Mr. Pace left his information for an owner to call him  
14 back.

15 15. I called Mr. Pace back that same day; Mr. Pace did not answer so I left a  
16 voice mail with my cell number for Mr. Pace to return my call. This was on a Friday so I  
17 called Mr. Pace again on Monday morning; again he did not answer and I left another voice  
18 mail a second time.

19 16. Mr. Pace never returned my call. Mr. Pace never investigated or collected  
20 any evidence from IAS; instead, he claimed Ms. Slazas never leased space or had a contract,  
21 which was false information provided by Ms. Slazas.

22 17. Mr. Pace talked with Ms. Slazas and only used her word as evidence against  
23 IAS. Mr. Pace decided with only the word of Ms. Slazas that she was an employee.

24 18. IAS filed an appeal on July 8, 2013. The hearing was amazingly one sided.

25 Stacy Slazas was not present; Mr. Pace represented her as though he was her



1 attorney. Evidence on behalf of Ms. Slazas was allowed. Evidence that demonstrated that  
2 not only was Ms. Slazas not an employee, even if she was there were no similarly situated  
3 instructors was disallowed. IAS brought an instructor witness to testify who was not allowed  
4 to give testimony.

5 19. The Appeals Referee Emilie R. did not want to hear or accept anything that  
6 contradicted Mr. Pace, including, but not limited to the phone record demonstrating that I  
7 had returned his call and tried to contact him.

8 20. Mr. Pace claimed he spoke to the other business owner Bonnie Schultz.  
9 Bonnie says she never spoke to him at all.

10 21. Mr. Pace did not do his job investigating this case. IAS lost the hearing to  
11 Stacy Slazas despite her failure to attend her own hearing.

12 22. Mr. Pace told IAS that this hearing was for only Stacy Slazas.

13 23. Hal Taylor on behalf of IAS appealed the decision of the referee to the  
14 District Court. Mr. Taylor inadvertently omitted Stacy Slazas name from the appeal so the  
15 appeal was dismissed due to a technicality.

16 24. IAS requested a transcript of the hearing and was denied a copy.

17 25. IAS has tried since the appeal was denied to pay the amount owed to the state  
18 for Stacy Slazas. IAS' attorney has contacted the state several times to finalize the case. No  
19 one can get the final amount owed.

20 26. On June 30, 2014, I received a notice from DETR now listing the case as  
21 Stacy Slazas and others and asserting that the quarterly forms were not sent into DETR and  
22 IAS had 7 days to respond.

23 27. I responded with a phone call to Melanie Maguire. I informed Ms. Maguire  
24 that all the forms had been filled out and sent in and I had copies and could send them again.

25 Ms. Maguire said that Ed Pace was no longer with the department and she would look into

1 it. Ms. Maguire called me on her cell phone on July, 1, 2014 and expressly informed me  
2 that she was going to finalize the case with only Stacy Slazas' wages, and that she was  
3 unsure why there were 10 anonymous others on the account.

4 28. After a short conversation, Ms. Maguire informed me that she just wanted  
5 this matter to go away and was going to bill just for Stacy Slazas and close the account with  
6 IAS. I agreed to that decision and was awaiting a final amount to pay for Ms. Slazas'  
7 wages.

8 29. Ms. Maguire was concerned about faxing the final amount to a private  
9 number because the paper work included Ms. Slazas' social security number on it; I assured  
10 Ms. Maguire that the fax machine was located in a locked office and any paperwork she sent  
11 over would be secure.

12 30. Ms. Maguire did not request any additional copies of the quarterly reports  
13 because she had everything she needed on Stacy Slazas.

14 31. Despite my conversation with Ms. Maguire and her representations made to  
15 me over the phone, on July 15, 2014, I received a notice of levy of assessment that included  
16 Stacy Slazas and the 10 anonymous "similarly situated" "others" totaling an amount due  
17 of \$17,934.77.

18 32. There are no similarly situated others to Stacy Slazas.

19 33. No instructor works as a supervisory instructor.

20 34. No instructor opens and closes the facility.

21 35. No instructor supervises the work of other instructors.

22 36. No instructor performs a variety of tasks at IAS' direction.

23 37. IAS has terminated no instructors from employment.

24 38. No instructor performs services for IAS managing the school and supervising  
25 instructors in the field of cosmetology.

IAS0339

1 39. IAS does not have the right to control and direct any other Consultant's daily  
2 manner and means of work.

3 40. No instructor is required to follow IAS' instructions.

4 41. No instructor is prohibited from refusing work or suffers any ramification if  
5 work is refused.

6 42. No instructor works exclusively for IAS.

7 43. No instructor is expected to locate an "employee" to cover his or her work.  
8 Pursuant to the Agreements, instructors agree to provide services at specific times and days  
9 and, in the event an instructor cannot fulfill his or her part of the Agreement, the instructor is  
10 responsible for finding someone qualified to fulfill that part of the Agreement, otherwise a  
11 breach of Agreement would occur.

12 44. No instructor's job duties consist of opening the school, working the front  
13 desk, answering phones, or taking roll.

14 45. No instructor's services are a direct extension and integral part of IAS'  
15 commercial business enterprise.

16 46. No instructor is required to perform assigned tasks in the order of sequence  
17 prescribed by IAS.

18 47. No instructor assists in managing the school operations, school staff, and the  
19 school's instructional programs as directed.

20 48. No instructor is employed for the specific purpose of assisting in the  
21 management of the school under contract with IAS.

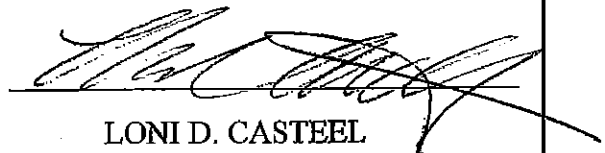
22 49. I have been deprived of all meaningful opportunities to present facts and  
23 evidence disputing a finding and assessment that wages were paid and unemployment  
24 insurance owed on ten anonymous employees.

1 50. I relied on the representations of Ms. Maguire at DETR that DETR had  
2 everything it needed for this matter to finally be resolved based solely on the wage of Ms.  
3 Slazas.

4 51. At the present time and at all other relevant times at issue in Levy of  
5 Assessment, IAS had no other employees prior to or since Ms. Slazas and no other payroll to  
6 report.

7 52. I declare under penalty of perjury under the laws of the State of Nevada that  
8 the foregoing Affidavit is true and correct.

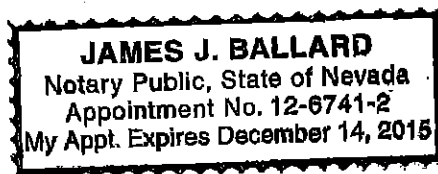
9 55. FURTHER AFFIANT SAYETH NOT.

10  
11   
LONI D. CASTEEL

12 Subscribed and Sworn to before me

13 This 23<sup>rd</sup> day of July, 2014.

14   
15 NOTARY PUBLIC



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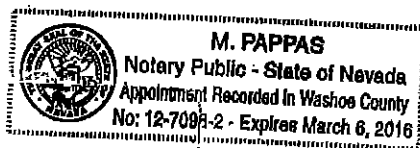
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Thank You

  
Charissa Banks

7/22/2014

State of Nevada  
County of Washoe  
Signed and sworn before me  
on 23 July 2014  
By Charissa Banks  
M. Pappas



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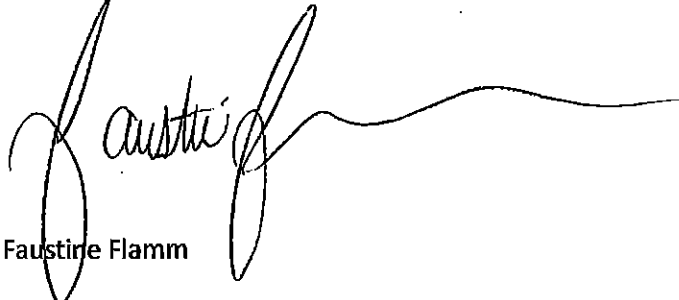
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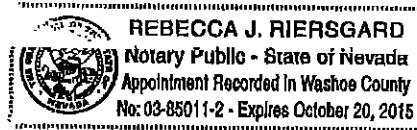
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Thank You



Faustine Flamm

7/22/2014



State of Nevada  
County of Washoe

This instrument was acknowledged before me  
on 23rd July 2014

By x Faustine Flamm x x  
Rebecca Riersgard





# Acknowledgment by Individual

State of Nevada County of Washoe

On this 23 day of July, 20 14 before me, Maria Gordon  
Name of Notary Public

the undersigned Notary Public, personally appeared

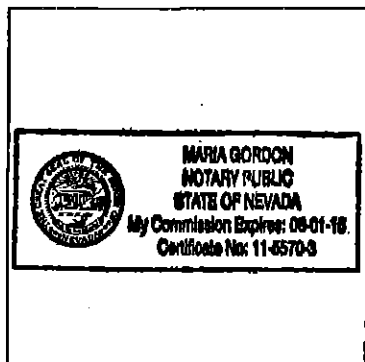
Joyce Mikesell

Name of Signer(s)

- ☐ Proved to me on the oath of \_\_\_\_\_
- ☐ Personally known to me
- ☒ Proved to me on the basis of satisfactory evidence Nevada Drivers License  
(Description of ID)

to be the person(s) whose name(s) is/are subscribed to the within instrument, and acknowledged that he/she/they executed it.

WITNESS my hand and official seal.



Notary Seal

(Signature of Notary Public)

My commission expires 8-1-2015

## Description of Attached Document

Type or Title of Document

Typed Statement proving Independent Contractor

Document Date

7-22-14

Number of Pages

2

Signer(s) Other Than Named Above

None

Optional: A thumbprint is only needed if state statutes require a thumbprint.

Right Thumbprint of Signer

Top of thumb here

Scanner Enabled States should scan this form  
Manual Submission Route to Deposit Operations

DSG5350 (7-11)



FO01-00000DSG5350-01

IAS0346

JA0428

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I am contracted to consult and instruct students. I instruct the classes and students of my choice. My instruction is only restricted by the compliance laws of the State of Nevada Board of Cosmetology and Accreditation laws. IAS does not in any way control what I teach, who I teach or how I teach. Students are allowed to pick the instructor that best suits the student and or the client. This method benefits the instructor and the student. I have the ability to choose to not consult for a student without any consequences; IAS does not and never has terminated a licensed instructor/consultant.

I work for the students. I charge and bill the students for the time I am available to them. I may help the same student three times on the same client, or I may help a student only once on a client therefore it is not possible for me to charge according to each consult as I must remain available whether the student needs help once or many times.

Bonnie Schultz (co-owner) opens the school and performs all closing activities before she leaves for the day, leaving the only thing left to do is turn out the lights and lock the door. If I am the last one at the salon I turn out the lights and lock the door also, this does not mean I am the official closer. All instructors have a key to IAS no one is assigned or instructed to close.

Students work the front desk as that is part of the curriculum that is required by Nevada board of Cosmetology. Working the front desk includes booking appointments, answering the phone and checking clients in. Because a student is required to clock front desk hours a student may require me to instruct the student on the front desk. I do not book appointments, answer the phone or check clients in, I only consult a student that is in need of help on this task. Students clock in on a computer and therefore roll, attendance and all student records are computerized and handled by Loni Casteel.

If IAS contracts with a new instructor I in no way am considered to be this new instructor's supervisor. I have contracted to consult/instruct students and only students. I do not assume any role other than a consulting instructor for students. All instructors are the same there is no management or supervisor above any instructor.

I choose what days and what hours I am going to rent my instructors chair. I come and go as I please. I have the ability to substitute myself with another instructor. I am Licensed and need no instruction from IAS or another instructor to perform consultations for the students. I bring and use my own tools and supplies. IAS does not reimburse me for expenses. I do not perform work that is a direct extension or an integral part of International Academy of Style. I believe this as the students choose to pick me as their instructor if no student picked me IAS would not lose money or close. If I didn't show up IAS would not lose money or close but I would lose money. If students continued to not choose me for their consultant instructor, IAS would choose to not contract with me again when my current contract ended or expired.

and I would lose money. I do have opportunity for profit or lose according to my ability to instruct students in a fashion that they chose me as the instructor for their consultations.

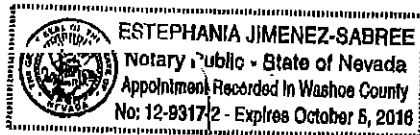
I will be happy to testify to all the statements I have made.

Thank You



Lisa Pike

~~7/22/2014~~ <sup>ES</sup> 7/23/2014



State of Nevada  
County of Washoe

This instrument was acknowledged before me  
on 23rd July, 2014

By: Lisa Pike 