#### IN THE SUPREME COURT OF THE STATE OF NEVADA 1 2 3 INTERNATIONAL ACADEMY OF STYLE, Case Not 05 2021 11:01 p.m. 4 Petitioner, 5 Elizabeth A. Brown Clerk of Supreme Court 6 VS. 7 DIVISION OF INDUSTRIAL RELATIONS, and the NEVADA DEPARTMENT OF 8 ADMINISTRATION, APPEALSOFFICER 9 SHEILA MOORE, 10 Respondents. 11 12 JOINT APPENDIX, VOLUME III OF XI 13 14 15 JASON D. GUINASSO, ESQ. CHIRSTOPHER A. ECCLES, ESQ. 16 Nevada Bar No. 8478 Nevada Bar No. 9798 ALEX R. VELTO, ESQ. JENNIFER J. LEONESCU 17 Nevada Bar No.14961 Nevada Bar No. 6036, ESQ. 18 Hutchison & Steffen, PLLC State of Nevada Division of 5371 Kietzke Lane **Industrial Relations** 19 Reno, NV 89511 3360 W. Sahara Ave., Ste. 250 20 Tel.: 775-853-8746 Tel: 702-486-9073 21 Fax: 775-201-9611 ceccles@dir.nv.gov iguinasso@hutchlegal.com ileonescu@dir.nv.gov 22 avelto@hutchlegal.com 23 Attorneys for International Academy Attorneys for Respondent of Style Division of Industrial Relations 24 25 26 27

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# JOINT APPENDIX INDEX (Chronological)

<b>Document Name</b>	Date Filed	Bates	Vol. No.
Petition for Judicial Review	03/06/20	JA0001- JA0010	I
Exhibit 1 to Petition for Judicial Review – Decision and Order before the Appeals Officer under Appeal No.'s 1702537-SYm & 1702545-SYM dated February 20, 2020	3/6/2020	JA0011- JA0024	I
Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445	03/06/20	JA0025- JA0052	II
Exhibit 1 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 -International Academy of Style's Documentary Exhibit 1 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0053- JA0072	II
Exhibit 2 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit 2 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0073- JA0225	II
Exhibit 3 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit 3 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0226- JA0316	III
Exhibit 4 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 4 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0317- JA0406	III
Exhibit 5 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 5 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0407- JA0430	III
Exhibit 6 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 6 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0431- JA0660	IV

1 2

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

1 2	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style's Documentary Exhibit #2 dated 6/28/2017</i>	4/22/2020	JA0810- JA0961	VI,VII
3	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA0962-	VII
4	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i>		JA1051	
5	Academy of Style's Documentary Exhibit #3 dated 6/28/2017	4/22/2020	TA 1052	7711
6	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA1052- JA1140	VII
٦	under District Court Case No. CV20-00445 – <i>International</i>		3/11170	
7	Academy of Style's Documentary Exhibit #4 dated 6/28/2017			
8	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1141-	VII,VIII
9	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i>		JA1164	
10	Academy of Style's Documentary Exhibit #5 dated 6/28/2017	4/00/000	*	* ****
11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i>	4/22/2020	JA1165- JA1394	VIII
12	Academy of Style's Documentary Exhibit #6 dated 6/28/2017			
13	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1395-	IX
1.4	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1400	
14	under District Court Case No. CV20-00445 – International			
15	Academy of Style's Documentary Exhibit #7 dated 6/28/2017	4/22/2020	TA 1 401	IV
16	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA1401- JA1556	IX
	under District Court Case No. CV20-00445 – Evidence		3711330	
17	Packet for the Division of Industrial Relations (DIR) Exhibit			
18	#8 dated 6/27/2017			
	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1557-	IX, X
19	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1643	
20	under District Court Case No. CV20-00445 – Evidence  Packet for the Division of Industrial Relations (DIR) Exhibit			
21	#9 dated 6/27/2017			
21	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1644-	X
22	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1649	
23	under District Court Case No. CV20-00445 – Supplemental			
	Evidence Packet for the Division of Industrial Relations			
24	(DIR) Exhibit #10 dated 11/8/2018	4/22/2020	TA 1 (50	V
25	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA1650- JA1651	X
	under District Court Case No. CV20-00445 – Order, Appeals		3/X10/31	
26	Officer Moore filed 1/17/2020			
27				

1 2	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, Filed 7/3/2019	4/22/2020	JA1652- JA1653	X
3	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1654-	X
4	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals</i>		JA1655	
5	Officer Moore, Filed 6/27/2019 Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1656-	X
6	Administrative Procedure Act (Chapter 233B of NRS) filed	7/22/2017	JA1657	Λ
7	under District Court Case No. CV20-00445 – Order, Appeals			
	Officer Moore, Filed 11/13/2018			
8	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1658-	X
9	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals</i>		JA1659	
10	Officer Moore, Filed 9/18/2018			
10	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1660-	X
11	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1661	
12	under District Court Case No. CV20-00445 – Order, Appeals			
	Officer Moore, Filed 8/17/2018	4/22/2019	IA1662	X
13	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1662- JA1663	A
14	under District Court Case No. CV20-00445 - Order, Appeals		3711003	
15	Officer Moore, Filed 8/15/2018			
	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1664-	X
16	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1665	
17	under District Court Case No. CV20-00445 - Order, Appeals			
	Officer Moore, Filed 6/26/2018 Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1666-	X
18	Administrative Procedure Act (Chapter 233B of NRS) filed	7/22/2017	JA1667	71
19	under District Court Case No. CV20-00445 - Order, Appeals			
20	Officer Moore, Filed 5/24/2018			
	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1668-	X
21	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1669	
22	under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 2/23/2018</i>			
	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1670-	X
23	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1671	
24	under District Court Case No. CV20-00445 - Order, Appeals			
25	Officer Moore, Filed 12/22/2017	4/00/0010	TA 1 (72)	37
	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1672- JA1673	X
26	under District Court Case No. CV20-00445 - Order, Appeals		JA10/3	
27	Officer Moore, Filed 12/08/2017			

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

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

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1726- JA1729	X
2	under District Court Case No. CV20-00445 – Motion for Continuance and Resetting Hearing submitted on behalf of			
3	International Academy of Style filed on 5/2/2017	1/20/2010	*	
4 5	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals</i>	4/20/2019	JA1730- JA1731	X
	Officer Moore, filed on 4/20/2017			
6	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1730-	X
7	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for</i>		JA1735	
8	Continuance and Resetting submitted on behalf of			
9	International Academy of Style filed on 4/19/2017 Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1736-	X
10	Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2017	JA1737	21
	under District Court Case No. CV20-00445 – Notice of			
11	Appeal and Order to Appear filed on 3/23/2017	1/20/2010	X 1 4 = 2 0	
12	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1738	X
13	under District Court Case No. CV20-00445 – Request for			
	Hearing Before the Appeals Officer filed on 3/20/2017			
14	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1739	X
15	Administrative Procedure Act (Chapter 233B of NRS) filed			
16	under District Court Case No. CV20-00445 – Certificate of Mailing filed March 23, 2017			
	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1740-	X
17	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1741	
18	under District Court Case No. CV20-00445 – Letter of			
19	Determination dated 3/14/2017  Transmittal of Record on Appeal Filed and an District Count	04/22/20	JA1742-	XI
	Transmittal of Record on Appeal filed under District Court Case No. CV20-00445	04/22/20	JA1742- JA1744	ΛI
20			02117	
21	Petitioner's Opening Brief filed under District Court Case	06/01/20	JA1745-	XI
22	No. CV20-00445		JA1776	
23	Respondent Division's Answering Brief filed under District Court Case No. CV20-00445	08/13/20	JA1777- JA1820	XI
24	Petitioner's Reply Brief filed under District Court Case No.	09/14/20	JA1821-	XI
25	CV20-00445		JA1829	
	Order Setting Hearing filed under District Court Case No.	10/29/20	JA1830-	XI
26	CV20-00445		JA1831	
27	Minutes - Oral Arguments Petition for Judicial Review	2/11/2021	JA1832- JA1833	XI
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1	Transcript of Proceedings Oral Arguments	2/11/2021	JA1833a- JA1833hh	
2 3	Order Denying Petition for Judicial Review filed under District Court Case No. CV20-00445	03/01/21	JA1834- JA1844	
4	Notice of Entry of Order filed under District Court Case No. CV20-00445	03/31/21	JA1845- JA1860	
5 6	Case Appeal Statement filed under District Court Case No. CV20-00445	04/30/21	JA1861- JA1867	
7	Notice of Appeal filed under District Court Case No. CV20-00445	04/30/21	JA1868- JA1883	
8 9	Certificate of Clerk and Transmittal—Notice of Appeal filed under District Court Case No. CV20-00445	05/03/21	JA1884	
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**CERTIFICATE OF SERVICE** Pursuant to NRAP 25(c), I certified that I am an employee of Hutchison & Steffen, PLLC and that on this date I caused to be served a true and correct copy of **JOINTAPPENDIX**, **VOLUME III OF XI** on the following as indicated below: Christopher A. Eccles Jennifer J. Leonescu 3360 W. Sahara Ave., Ste. 250 0 Las Vegas, NV 89102 ceccles@dir.nv.gov *jleonescu@dir.nv.gov* (Via Electronic service through the Nevada Supreme Court's Eflex system) I declare under penalty of perjury that the foregoing is true and correct. Executed on October 5, 2021, at Reno, Nevada. /s/ Bernadette Francis BERNADETTE FRANCIS 

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

# EXHIBIT 3

# EXHIBIT 3

Jason D. Guinasso, Esq. Nevada Bar No. 8478 Reese Kintz Guinasso 190 W. Huffaker Lane, Suite 402 Reno, NV 89511 Attorney for International Academy of Style 5 NEVADA DEPARTMENT OF ADMINISTRATION 6 BEFORE THE APPEALS OFFICER 7 In the Contested Matter of: 8 9 of Case No.: 1706706 10 INTERNATIONAL ACADEMY OF Appeal No.: 1702537-SYM STYLE, BONNIE SCHULTZ & LONI **CASTEEL** 11 12 13 14 INTERNATIONAL ACADEMY OF STYLE'S 15 **DOCUMENTARY EXHIBIT #3** 16 17 18 19 20 21 22 23 24

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

# **AFFIRMATION**

The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF

STYLE'S DOCUMENTARY EXHIBIT #3 filed under Appeal No. 1702537-SYM:

Does not contain the social security number of any person.

-OR-

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

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

-or-

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

DATED this 2017

Jason D. Guinasso, Esq.

Attorney for International Academy of Style

RKG eese Kintz

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

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# **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 281, 2017, I served the following:

### INTERNATIONAL ACADEMY OF STYLE'S

### **DOCUMENTARY EXHIBIT #3**

on the following in said cause as indicated below:

DIVISION OF INDUSTRIAL
RELATIONS
400 WEST KING STREET, SUITE 400
CARSON CITY, NV 89703
(VIA U.S. MAIL)
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

16 June <u>287</u>, 2017, at Reno, Nevada.

KATRINA A. TORRES

RECSE Kintz,

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

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# INDEX TO INTERNATIONAL ACADEMY OF STYLE'S **DOCUMENTARY EXHIBIT #3** Appeal No. 1702537-SYM

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	Auditor at the Department of Employment, Training &	244
1	Rehabilitation, "New Business Plan Using Independent	
	Contractor's and Request for Advisory Opinion"	l



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

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JA0230



#### 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

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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.

<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>

<sup>&</sup>lt;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

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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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 1st 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 <u>1</u> day of <u>October</u> 2014 through the <u>31</u> day of <u>December</u> covering <u>All</u> 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

IAS0167 JA0239 W 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.
- NOTICES: All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered my mail, email, or hand 3. 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

		(775) 823-9	0003	1
4.	SCOPE OF SE accordance w attachments	ith the terms and conditions	provide instruc stated herein, a	tion in the below fields in nd any specifically referenced
	П Ha	smetology Services ir Design Services ensed 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 Culting

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 \$/\(\frac{1}{2}\). 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

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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.

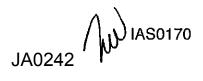
7. **SCHEDULE OF SERVICES:** Instructor shall provide all services in accordance with the terms and conditions stated herein, and any specifically referenced attachments hereto.

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) to5	(am/pm)
Wednesday:	(am/pm) to	(am/pm)
Thursday:	(am/pm) to	(am/pm)
Friday:	10 (am/pm) to _7:30	(am/pm)



The hourly rate for Instructor's services under this Agreement is \$ \( \frac{14.00}{0.00} \) 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:

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

Instructor's Initials

YES NO

	services provided under this Agreement?		<u>AW)</u>
C.	Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement?		<u>Um)</u>
D.	Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS?		nw
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?	and	
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?		<u>/w/)</u>
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?	<u> AND</u>	

- 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

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- 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

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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

/WAS0174

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.

MIICENT THOU WILLIAM	
This Agreement is hereby entered into this	s /4 day of, 2015.
INSTRUCTOR	INTERNATIONAL ACADEMY OF STYLE
Aut Mode	
Authorized Signature	Authorized Signature
Melissa Wolf	1001 1) (105/50)
Printed Name	Printed Name
Instructor	2295 Market Street
Title	Reno, Nevada 89502 (775) 823-9003
Melissa Wolf	
Business/Company Name	
132 BARAN CIN	
Address	
City, State, Zip	
775 324-4742 715 224-750 Phone Cell Phone	<u>.</u>
Fax	
Wolfx505bCalobal, Net Email	·
	· t
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 Melissa 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 Meli'S	sa Wolf	
SSN/FEIN #	Telephone #(775) 224- 7503	
Address 732 BAZAC		
City Reno	State NO Zip Code 89502	
Signature of Business Owner	Upilosa Date 1/14/15	
Digitatate of Basiness strict		

# ROSS MILLER Secretary of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings

#### STATE OF NEVADA



#### Commercial Recording Division

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

# NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

# **Sole Proprietor**

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

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

Nevada Business Identification: 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

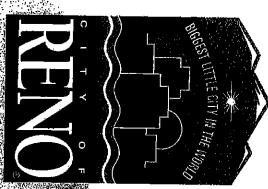
percent of the Nevada average annual wage.

Issued this 9th day of January, 2015.

Please Post in a Conspicuous Location

THIS LICENSE MUST BE PLACED \
IN A CONSPICUOUS PLACE

EFFECTIVE DATE:



LICENSE #:

JA0250

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Dec 214

VALUE: LIGHT CUT DEMO

INSTRUCTOR: Melisar Wall

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

VALUE: OMber Class

INSTRUCTOR: Melisar Wall

VALUE: Demonstration

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 10/14

Adv Anced

VALUE: Weave Class

#### 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 1st 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).
- 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.
- NOTICES: All notices required under this Agreement, except termination of the 3. Agreement for cause, shall be given in writing and delivered my 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

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.

Y	Cosmetology Services	Aesthetician Services
K	Hair Design Services	Nail Technology Services
K	Licensed Instructor Services	Other
لبلإا	Ficeused fustractor per vices	

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 \$2/5 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 _		
Thursday:	10 (am/pm) to _	4	_ (am/pm)
Friday:	10 (am/pm) to	12:30	(am/pm)

Saturday:	<u>NA</u> (am/pm) to (am/pm)	

The hourly rate for Instructor's services under this Agreement is \$ \_\_\_/\footnote{7} 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:

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

Instructor's Initials

YES

NO

Mb \_\_\_\_

	services provided under this Agreement?		111/10
C,	Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement?	<del></del>	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?	Wh	
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
<b>G.</b>	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?	Wh	

- 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

44.

- 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 thi	s = 14 day of $30$ . 2015.
INSTRUCTOR  Meledie Wolf	Authorized Signature
Printed Name	Printed Name
Title  Moledie Wolf  Business/Company Name	2295 Market Street Reno, Nevada 89502 (775) 823-9003
710 Balzar Cir Address Rono, NV 89502 City, State, Zip	
775)224-7504 Sawe- Phone Cell Phone	
Fax Maledie Wolf @ Grmail.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 $\underline{\textit{Meledie Wolf}}$ . 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 7/0 Balzar Cir
City 2eno State NV Zip Code 89502
Signature of Business Owner Male 1-15-15

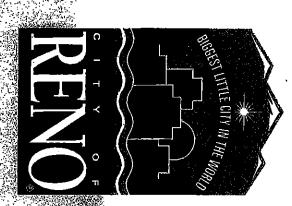
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

02/01/2

CLASSIFICATION:

General Busin



NAME OF BUSINESS:

Meledie Wolf-Billi

LICENSEE - NAME AND ADDRESS:

Moledic Wolf-Billing
710 Balbar Cir
RENG NV 89502



THIS LICENSE EXPIRES AS SPECIFIED ABOVE

CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE OF NEWADA

JA0262 IAS019

LICENSE #:

121966

EXPIRATION DATE:

01/31/2015

SECRETARY OF STATE



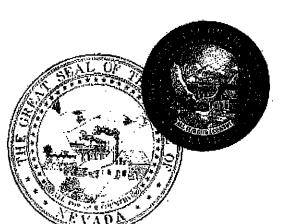
## NEVADA STATE BUSINESS LICENSE

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

· Con Man

ROSS MILLER Secretary of State

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

Please Post in a Conspicuous Location

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

JA0263

#### VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: DOC 200

VALUE: (0102

INSTRUCTOR

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 1/100 2.0/9

VALUE:

Knowled

INSTRUCTOR

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: (')CT 2014

VALUE: Product

INSTRUCTOR

#### 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 1st 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).
- 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.

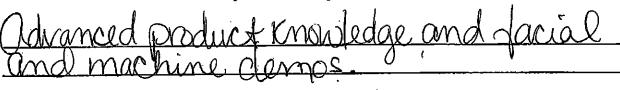
Commission of any of the following acts by Instructor constitutes grounds for IAS to terminate this Agreement for cause immediately and without notice, as well as constitutes a breach of this Agreement for purposes of any remedies provided under this Agreement:

- 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 my 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.	<b>SCOPE OF SERVICES:</b> Instructor shall provide instruction in the below fields accordance with the terms and conditions stated herein, and any specifically referen attachments hereto.					
	Cosmetology Hair Design Licensed Ins			Aesthetician Services Nail Technology Services Other		

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



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) to4 (am/pm)
Wednesday:	10(am/pm) to4(am/pm)
Thursday:	10 (am/pm) to4 (am/pm)
Friday:	10 (am/pm) to _3:30 (am/pm)



Saturday:	N	(am/pm) to (am/pm)		
The hourly rate hour of service.	for Ir	nstructor's services under this Agreement is \$	18.00	_ per

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.

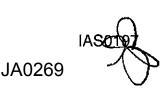
In addition to the above, Instructor represents as follows:

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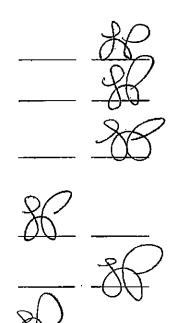
B. Will IAS be providing training to you with respect to any

<u>Instructor's Initials</u>

s no



- 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

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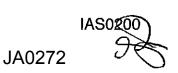
- exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.
- 14. HOLD HARMLESS: Instructor agrees to hold harmless, defend and indemnify IAS, its 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.
- 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

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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

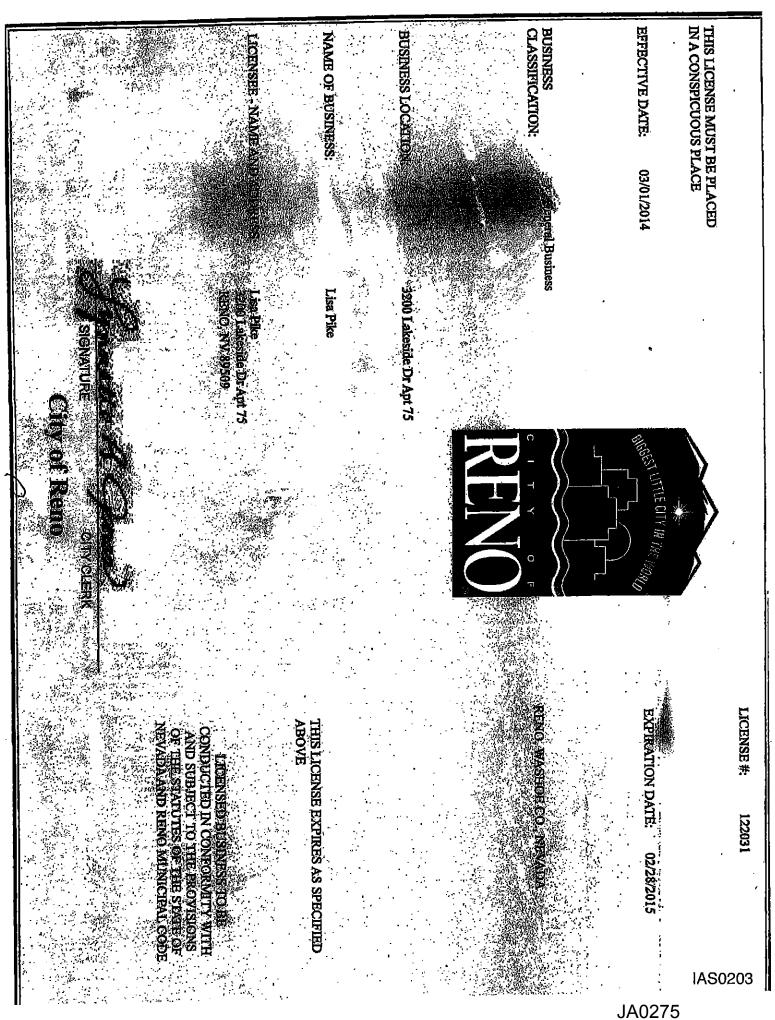


elected not to do so, and he or she fully uni	gal counsel and either has done so or has voluntarily derstands all terms and conditions set forth herein. Any t may be modified or amended as necessary only by ies.
This Agreement is hereby entered into this	day of <u>Campary</u> , 2015.
INSTRUCTOR  Authorized Signature	INTERNATIONAL ACADEMY OF STYLE Authorized Signature
Printed Name	Printed Name
Title  Business/Company Name	2295 Market Street Reno, Nevada 89502 (775) 823-9003
3200 Lalleside on The	5
Peno NV. 89509 City/State, Zip	•
Phone T15.722.720  Cell Phone	
Fax lisapike2012 ayahoo.	COM
Wehsite	·
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 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 #
Address 3200 Lalcoside dr. #75
City Reno State NV. Zip Code 89509
Signature of Business Owner June 1.15.15



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

Bouhara K. Cegevske
ROSS MILLER
Secretary of State

You may verify this license at www.nvsos.gov under the Nevada Business Search.

License must be cancelled on or before its expiration date if business activity ceases. Fallure to do so will result in late fees or penalties which by law <u>cannot</u> be walved.

There is no fee for cancellation.

NATUE: TRACED EDUCATION DEMONSTRATION

DATE: 12-14

VALUE: GLOCATION DEMONSTRATION

VALUE: GLO

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 10/2014

VALUE: Male-40 class

INSTRUCTOR: 100 11/2

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

() //

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#### **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 1st day of October, 2014 by and between International Academy of Style (hereinafter referred to as "IAS") and <u>loyce Mikesell</u> (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:

- TERMS: The terms of this agreement shall commence on the \_\_\_\_ day of \_October\_ 1. 2014 through the \_\_\_\_ 31 day of \_December\_, covering \_All \_\_ academic period(s). 2015
- TERMINATION: This Agreement may be revoked without cause by either party prior 2. 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

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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 my 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

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

## advanced Gel techiques, stamping, air brushing, 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.

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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.

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Tuesday:	10 (am/pm) to4	(am/pm)
Wednesday:	10 (am/pm) to4	(am/pm)
Thursday:	10 (am/pm) to4	(am/pm)
Friday:	10 (am/pm) to4	(am/pm)

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Saturday:	(am/pm) to(am/pm)		
The hourly rate hour of service.	for Instructor's services under this Agreeme	nt is \$ 18 <u>~</u> 1	peı

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	r's Initials	i
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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?

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

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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? - An

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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

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- 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

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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	s 14 day of <u>January</u> 2015.
INSTRUCTOR	INTERNATIONAL ACADEMY OF STYLE
Joyce & Mikese 00	
Authorized Signature	Authorized Signature
Joyce Mikesell	Luni ) (melse)
Printėd Name	Printed Name
Instructor	2295 Market Street Reno, Nevada 89502
Mails by Joycem 1/05ell Business/Company Name	(775) 823-9003
780 apple St.	
Address	
Reno NV 89502	
City, State, Zip	
775 3388625	
Phone Cell Phone	
Fax	
ameltingsmyle@aol.com	
Website	
FIN LIBIONSSN	

#### 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 Mileschi 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 <u>Jou Cl</u>	Mikesell	
SSN/FEIN#	Telephone #	338 8625
Address 180 apple 8	<del></del>	···
City Renu	•	Zip Code 8950
Signature of Business Owners	force & Millesel	Date 1/14/15
-		

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

06/01/2014

BUSINESS CLASSIFICATION:

General Business



BUSINESS LOCATION:

NAME OF BUSINESS:

Joyce L Mikesell

THIS LICENSE EXPIRES AS SPECIFIED ABOVE

780 Apple St

LICENSEE - NAME AND ADDRESS:

Joyce L Mikesell 780 Apple St RENO, NV 89502



NEVADA AND RENO MUNICIPAL CODE

CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS OF THE STATE OF

LICENSED BUSINESS TO BE

City of Reno

LICENSE #:

129140

IAS0216

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**EXPIRATION DATE:** 

05/31/2015

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 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 <u>cannot</u> be waived.

There is no fee for cancellation.

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# VOUCHER ADVANCED EDUCATION DEMONSTRATION DATE: ALVANCED EDUCATION DEMONSTRATION DATE: Feb 2014 Gel 4 layer VALUE: Method INSTRUCTOR: JOYCEM Kesell VALUE: Method INSTRUCTOR: JOYCEM Kesell VALUE: Method VALUE:

# 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 1st 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).
- 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.
- NOTICES: All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered my mail, email, or hand 3. 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: accordance with the ter	Instructor ms and con-	shall dition:	provide s stated h	instructio erein, and	n in any s	the pecif	below ically r	fields eferenc	in ed:
	attachments hereto.							A 1		

Co	osmetology Services	Aesthetician Services
Ha	air Design Services	Nail Technology Services
Lie	censed Instructor 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.

 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:	(am/pm) to (am/pm)
Wednesday:	2:00 (am/pm) to (am/pm)
Thursday:	11:00 (am/pm) to (am/pm)
Friday:	(am/pm) to (am/pm)
Friday:	(alli/pin) to (alli/pin)

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

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:

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?

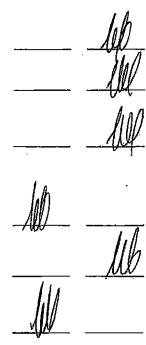
B. Will IAS be providing training to you with respect to any

<u>Instructor's Initials</u>

YES

NO

- 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.
- **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.
- **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.

Multieu materiment signed by passing	
This Agreement is hereby entered into th	is 14 day of Acruary 2015.
INSTRUCTOR	INTERNATIONAL ACADEMY OF STYLE
Authorized Signature  Faustine Flamm	Authorized Signature  20 5/10  Printed Name
Printed Name  INStructor  Title	2295 Market Street Reno, Nevada 89502 (775) 823-9003
Faustine V. Flamm Business/Company Name	
1276 Philippi Street	
City, State, Zip V 89701	
(775)846-8800 <u>Same</u> Phone Cell Phone	
BAX	
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 <u>Faustine Flamm</u> . 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 auto f 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

Bouhara K. Cegevske
ROSS MILLER
Secretary of State

You may verify this license at www.nvsos.gov under the Nevada Business Search.

License must be cancelled on or before its expiration date if business activity ceases. Fallure to do so will result in late fees or penalties which by law <u>cannot</u> be waived.

There is no fee for cancellation.

JA0301

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

01/01/201

PHY COMPANY WITH MANY WITH COMPANY WITH COMP

E OF BUSINESS:

Faustige N Flamm

OKSONCITY NV 89701

Emily Haty Fradom

WETE KUID

LICENSE #:

127198

4S023

JA0302

# VOUCHER ADVANCED EDUCATION DEMONSTRATION DATE: OCTOBER 2014 VOUCHER ADVANCED EDUCATION DEMONSTRATION DATE: NOV. 4 VALUE: bleach wosh VOUCHER ADVANCED EDUCATION DEMONSTRATION

# 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 1st 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).
- 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.

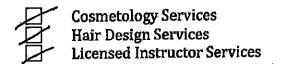
IAS may terminate this Agreement at any time "for cause," the grounds for which are defined below. In the event of termination for cause, IAS shall have no obligation to Instructor for compensation or any other form of benefit under this Agreement except for compensation earned prior to the effective 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:

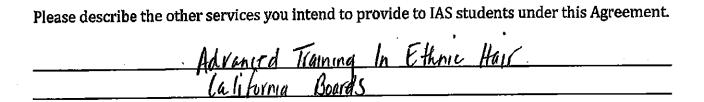
- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and 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.
- NOTICES: All notices required under this Agreement, except termination of the 3. Agreement for cause, shall be given in writing and delivered my 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

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







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 \$ 140.00 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) to4	(am/pm)
Wednesday:	10 (am/pm) to4	(am/pm)
Thursday:	10 (am/pm) to6	(am/pm)
Friday:	10 (am/pm) to6	(am/pm)

Saturday:		pm)
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The hourly rate for Instructor's services under this Agreement is \$ \_\_\_\_\_\_ 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:

		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?	wit	

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

Instructor's Initials

	services provided under this Agreement?		hy/8
C.	Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement?		hr
D.	Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS?		mg
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?	lyt	
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?	<u> </u>	-WY
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?	wo	

- 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

/ IAS0239

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 the	is H day of anual , 2015.
INSTRUCTOR	INTERNATIONAL ACADEMY OF STYLE
" Washe	1660
Authorized Signature	Authorized Signature
Charissa Danks	Lai D'afer
Printed Name	Printed Name
Title  Char's Charades  Business/Company Name	2295 Market Street Reno, Nevada 89502 (775) 823-9003
,	
10601 Vista Bella lane	
Address	
Reno NV 84521	
City, State, Zip	
Phone 715 303 8158 Cell Phone	
Fax	
charissa banks & yahou 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

MAINTAIN WORKER'S COMPENSATION COVERAGE
I am a sole proprietor doing business as Charissa Bunks. 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 Chars Charades
SSN/FEIN # Telephone # 115 303-8158
Address 1060 Vista Rella Lane
City Reno State NV Zip Code Y952
Signature of Business Owner What Date 1/15/15

# ROSS MILLER Secretary of State

### SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings





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

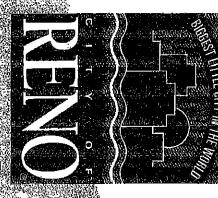
Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3

percent of the Nevada average annual wage

Issued this 14th day of January, 2015.

Please Post in a Conspicuous Location

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE





LICENSE #:

JA0315

01/31/2016

VOUCHER
ADVANCED EDUCATION DEMONSTRATION
DATE: October 2014 VALUE: Dready
INSTRUCTOR:
VOUCHER
ADVANCED EDUCATION DEMONSTRATION
DATE: Abbember 2014 VALUE: Ryterhand
INSTRUCTOR:
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VOUCHER
ADVANCED EDUCATION DEMONSTRATION
DATE: VALUE: VALUE: VALUE
INSTRUCTOR:

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

# 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 5 NEVADA DEPARTMENT OF ADMINISTRATION BEFORE THE APPEALS OFFICER 6 7 In the Contested Matter of: 8 9 of Case No .: 1706706 INTERNATIONAL ACADEMY OF Appeal No.: 1702537-SYM STYLE, BONNIE SCHULTZ & LONI **CASTEEL** 11 12 13 14 INTERNATIONAL ACADEMY OF STYLE'S 15 **DOCUMENTARY EXHIBIT #4** 16 17 18 19 20



Guinasso 190 W Huffaker Ln

23 Suite 402 Reno, NV 89511 (775) 853-8746 24

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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 day of June, 2017

Jason D. Guinasso, Esq.

Attorney for International Academy of Style

23

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

# **CERTIFICATE OF SERVICE**

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

On June 28, 2017, I served the following:

# INTERNATIONAL ACADEMY OF STYLE'S

# **DOCUMENTARY EXHIBIT #4**

on the following in said cause as indicated below:

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

I declare under penalty of perjury that the foregoing is true and correct. Executed on June <u>2/8</u>, 2017, at Reno, Nevada.

KATRINA A. TORRES

22 23

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

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

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

# IERNATIONAL ACADEMY OF ST INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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I have full co	ontrol of my sched	tule; My schedule will			
HOURS	Tuesday	Wednesday	Thursday	Friday	Saturday
	are as follows:	1. 10- 00	8-780	9-730	9-530
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Signed:

Signed:

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(Pey, October 200 Opportunit of the Th Internal Review Serv	inching the second	ientification Nur	mber and Certif	lostion	Give form to the requester. Do not send to the ETS.
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Business	name, if different from above	same			
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	LUCO NV	89503			
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To To	xpayer identification	n Number (TIN)	·····		<del>,</del>
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1/4/100 10 11001		ime, see the chart on page	4 for guidelines on whose	Riveleger Me	militation number
	rtification perjury, I certify that:				
1. The number of	10WN on this form is my d	correct taxpeyer identification	n number (or I am welling	for a number to be ince	and to me), and
3. I em a U.S. oit Certification ineth withholding because For mortgage inter- errancement (FAA).	tren or other U.S. person wellbite. You must gross a be you have falled to repe tet part, sorulation or al	out item 2 above if you have it all interest and dividends tendorment of segured pro-	e been notified by the lift on your tax return. For n	that you are currently : of estate transactions, is	Rubject to backup iem 2 dees not assiv.
Sign Stgnetu Here U.S. per	mer (Cac	d. Jah		to >	<del></del>
General Inc Section references otherwise noted.	rtructions are to the internal flexi	ariue Code uniese	Definition of a U.S. pe considered a U.S. pe • An individual who	person, For federal room if you are: is a U.S. oldzen or U.S	l. makkent ellen
Purpose of I			<ul> <li>A partnership, corporated in the Line</li> </ul>	poration, company, or and distance or unkler the	secoclation created or laws of the United
ing must obtain w	iquired to file an information of the contract tempers in income paid to you paid, a proper interest you paid, a	ition recum with the number (TIM)	• An estate (other th	On a foreign estate), or	•
	MARIEL LIVESTIV. CONTRA	requisition or etion of debt. or	<ul> <li>A domentie trust (a 201.7701-7).</li> </ul>	e defined in Regulation	re eection
Use Form W-9 o	nade to an IPA. Inly If you are a U.S. pa Irovide your correct TIN IQUANTITY and, when app	neon (including a	Special rules for partrade or business in 1 pay a withholding tu- from such business.	finerablipe. Partnerable for United States are g on any foreign partner further, in certain case i, a partnerable is requ	is that conduct a parently required to re' share of Income of Where a Form W-0
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3. Claim exempti exempt payee. If as U.S. person, your e	u are not subject to becon from backup withhol opilicable, you are also o llocable arene of any p	cling if you are a U.S. ertifying that as a interestic income from	provide Form W-8 to stake and avoid with income.	polyging ou hart syste are barthetship to com it a game of philipse	in the United States, abilish your U.S. of partnership
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substantially similar	to this Form W-9.	-1 1	.,	i distantamental antito an	ol stab than another

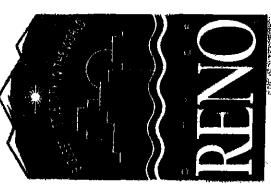
Cal. No. 10931X

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

06/01/2012 EFFECTIVE DATE:

BUSINESS CLASSIFICATION:

General Business



RENO, WASHOE CO., NEVADA

05/31/2013

EXPIRATION DATE:

122850

LICENSE #

1077 Riverside Dr Apt 76

BUSINESS LOCATION:

Stacy Slazas

NAME OF BUSINESS:

HOENSEE - NAME AND ADDRESS.

1077 Riverside Dr #76 Stacy Slazas

**RENO, NV 89503** 



THIS LICENSE EXPIRES AS SPECIFIED **ABOVE** 

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

IAS024

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

STATE OF NEVADA) SS. 100 COUNTY)

being duly sworn, deposes and states:

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

Further affiant sayeth not

ar under penalty of perjury that the

Signed

Printed Name

SIGNED AND SWORN to before me this 3

SUZIE H. CARRILLO Yotary Public - State of Nevada ppointment Recorded in Lyon County No: 07-8263-12 - Expires April 17, 2016

ROSS MILLER
Secretary of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings

STATE OF NEVADA



Commercial Recording Division

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

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### Sole Proprietor

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

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

Nevada Business Identification: NV20121360614

Name: stacy ann slazas

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

percent of the Nevada average annual wage

issued this 6th day of June, 2012.

Please Post in a Conspicuous Location

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

Num Date		Account	Amount	
Jan - De	ic 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	508.00	
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	
6444	4/26/2013	International Acade	416.00	
8450	4/26/2013	International Acade	1,000.00	
8494	5/14/2013	International Acade	165.00	
Jan - De	c 13		8,276.50	



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

I his contract to contract internations I need no ac for, to includ 1. I am con 2. I am con I have full co property of i that complie Should I need I will not be r I have full cor YS	et in no way acts a my services outsiled Academy of Styliditional training de but not limited atracted to education atracted to record atracted to record atracted to record atracted to record attracted to record attracted to record at a ssistance to full elimbursed by international by internati	structor. I am in compandependent Contract as a no competes, to de of International Avie is not my sole soul from International Avie is not my sole soul from International Avie is to: te students in all field and track student grig the students and redemy of Style. I am avirds and policies of the Ifill this contract I will the ernational Academy of Style will be avirable. I am avirds and policies of the Ifill this contract I will be avirable. I am avirds and policies of the Ifill this contract I will be avirable. I am avirds and policies of the Ifill this contract I will be avirable. I am avirable avirable will be avirable will	bind me solely to cademy of Style dree of income. cademy of Style to cademy of Style to ds of Cosmetology rades and attendance that all instructions agent interview, hire an of Style for any sube as follows:	international Acade international Acade iring the duration of perform the service. In aware that all studuction and records so ney for international and compensate an applies that I purchase	es i have contracted dent records are the shall be in a format Academy of Style. ssistant. se.	ind e
URS	9-4	Q-U	Thursday	Friday	Saturday	
My Charges at	, ,	1 7-9	19-4	19-4	9-4	
I will invoice in	iternational Acad	lemy of Style. Payme at the time of the si	nt will be expecte gning of this contr	d at receipt of the in	evolce.	

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 nternational Academy of Style.

ilgned: On both Ontractor Independent Contractor	Date 62-11-12
International Academy of Style	Date

Form (Rev. October 2007) spartment of the Transcry

### Request for Taxpayer Identification Number and Certification

live form to the requester. Do not

.,,,,,,,,,									
ન	Name (se shown on your income tex return)		· · · · · · · · · · · · · · · · · · ·						
ş	Business name, if different from above								
5 5	Barties Creative Nail Instruction &	1,500	11005						
1.5			rices						
	United Rability company. Enter the tex classification (D-diargarded entity, C-corporation, P-pertnership) (	·	3 Exempt						
11	Address (number, street, and act, or sale on)								
£ 2	LITTELED E. ASDEN CV.	's name and addr	195 (Optional)						
į	Rano W. 89508								
	List account number(s) here (optional)	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>							
1700	Texpeyer Identification Number (TIN)	······································							
allen.	your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid p withholding. For individuals, this is your scale accustly number (86N). However, for a resident sole proprietor, or disregarded entitle as the Part I instructions on page 3. For other entities, it is	Social security r	wanter .						
	The control of the co		Of						
numbi	If the account is in more than one name, see the chart on page 4-for guidelines on whose ir to enter.	Engloyer Identif							
$[\Gamma] : \mathbb{R}^n$	Certification	1/017	100 1009-001						
Under	penalties of perjury, I certify that:		<del></del>						
1. The	number shown on this form is my correct tempayer identification number (or I am waiting for a num	ber to be leaued	to mal and						
Z. i dz Rek not	n not subject to beckup withholding because: (a) ( am exempt from backup withholding, or (b) ( haw renue dervice (IRS) that I am subject to backup withholding as a result of a failure to report all intere fied me that I am no longer subject to backup withholding, and	not been notific et or dividencie,	or (a) the internel or (a) the ins has						

3. I am a U.S. oltizen 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 quirently subject to beckup withholding because you have falled to report all interest and dividends on your tex return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or shardoment of secured property, cancellation of debt, contributions to an individual reference and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

8lan Here

lignature of

U.S. person >

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 texpayer identification number (TIN) to report, for example, income paid to you, real extete transactions, mortgage interest you paid, acquisition or shardonment of secured property, canositation 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 payer, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-0 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-0.

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

2-6

- An individual who is a U.S. citizen or U.S. resident allen,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United
- 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 tex on any foreign partners share of income from each business. Further, in certain cases where a Form W-0 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tex. Therefore, if you are a U.S. person that is a partner in a pertnership conducting a trade or business in the United States, provide Form W-9 to the pastnership to establish your U.S. status and evoid withholding on your share of partnership income.

The person who gives Form W-9 to the pertnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of not income from the pertnership conducting a trade or hustress in the United States is in the following on

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

Oat. No. 10231X

Form W-9 (Nev. 10-2007)

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

11/01/2012

CLASSIFICATION: BUSINESS

General Business

BUSINESS LOCATION:

NAME OF BUSINESS:

City of Reno

124073 LICENSE #:

10/31/2013 EXPIRATION DATE:

OF THE ORDINANCES OF THE STATE COMBUETED IN COMPORARITY WITH AND SUBJECT TO THE PROVISIONS EICENSED BUSINESS TO BE OF NEVADA

LICENSE NUMBER

38831

B1205336

LICENSE TYPE

LICENSE - NOT TRANSFERRABLE



COUNTY OF WASHOE NEVADA

This license cannot be transferred or assigned, it is valid only for the licenses and location shown below.



YEAR LICENSE VALID

20M 12/01/2012 TO 11/30/2013

LICENSE FEE PAID

THIS CERTIFIES THAT

BARBIE'S CREATIVE NAIL INSTRUCTION & SERVICES

BARBARA JONES

17660 E ASPEN CIR

IN THE NAME OF LOCATED AT

> 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.

### IEVADA CONSUMER USE TAX PERMIT DEPARTMENT OF TAXATION



Taxpayer ID: Correspondence ID:

1200007425907

1015001009-001

Date:

11/26/2012

BARBARA JONES BARBIES CREATIVE NAIL INSTRUCTION & SERVICES 17660 E ASPEN CIR RENO NV 89508-6446

THIS PERMIT: IS NOT TRANSFERABLE TO ANY OTHER PERSON. IS VOID IF ALTERED: IS NOT ISSUED IN LIEU OF ANY LOCALLY REQUIRED BUSINESS LICENSE, PERMIT OR REGISTRATION.

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

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

2:20 PM 01/08/14

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

Num Date		Account	Amount	
Jan - De	c 13			
8259	2/1/2013	international Acade	125,00	
	2/8/2013	International Acade	472.50	
8268	2/15/2013	International Acade	252.00	
8285		International Acade	391.50	
82 <del>9</del> 6	2/22/2013		243.00	
8317	3/1/2013	International Acade	459.00	
8328	3/8/2013	International Acade		
8356	3/15/2013	international Acade	337.50	
8365	3/22/2013	intemational Acade	364,50	
	3/29/2013	international Acade	270.00	
8375		International Acade	3 <b>69</b> .00	
8396	4/5/2013	International Acade	342.00	
8419	4/12/2013	infatitational weapers	180.00	
8421	4/17/2013	International Acade	348,50	
8430	4/19/2013	International Acade		
8447	4/28/2013	International Acade	382,50	
8408	6/3/2013	International Acade	279.00	
	5/10/2013	international Acade,	292,50	
8464	21 IV(EV 19	International Acade	162,00	
8501	5/17/2013	International Acade	180.00	
8616	5/24/2013		218.00	
8546	6/7/2013	International Acade		
Jan - De	e 13		5,664.50	



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

an Independence Federal Governous This contract to contract multiple international in need no addition, to include 1. I am cont 2. I am cont I have full comproperty of in that complies Should I need I will not be referenced.	rnment as an Indepersion no way acts as a ray services outside of Academy of Style is litional training from a but not limited to: racted to educate started to record and atroi of educating the ternational Academ with the standards assistance to fulfill the standards.	or. I am in complianted indent Contractor. To competes, to bir international Acade not my sole source international Acade udents in all fields track students and received of Style. I am away of Style. I am away of Style. I am away of contract I will international Academy of ational Academy of ational Academy of ational Academy of ational Academy of the contract I will international Academy of ational Academy of the contract I will international Academy of the contrac	nce with all that and me solely to in demy of Style due of income. demy of Style to p of Cosmetology. des and attendan ord keeping. I am are that all instru accrediting agen nterview, hire an f Style for any su	is required by Law fonternational Academy ring the duration of t perform the services	in his contract as  I have contracted  ant records are the all be in a format Academy of Style. sistant.
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URS	8:00AM 5: PM			8,30 AM 5: F	M
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## (Nev. October 2007)

### Request for Texpayer identification Number and Certification

requester. Do not send to the IRS.

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's name and address (optional)
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Control country stateber  Of  Resplayer Identification surviver
nber to be leaved to me), and re not been notified by the internal
A 1964 MARKS (CAMPARA M) ALC LIVES.
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and the contradictory on the size uses uses
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are currently subject to beckup bereastlone, them 2 does not apply. How a final vision of a poly. How Certification, but you must   -2-13  For federal tax purposes, you are purpose, citizen or U.S. resident ellen, company, or association created or a or under the laws of the United
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are currently subject to backup transactions, them 2 does not apply. Stone to an implicitual referenced the Certification, but you must   -2-13  For federal tax purposes, you are pu are: citizen or U.S. resident allen, company, or association created or as or under the level of the United sign extent, or
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are currently subject to backup transactions, them 2 does not apply. Stone to an implicitual retirement the Certification, but you must be certificated tax purposes, you are puretic. Officer or U.S. resident ellen, company, or association created or a crumber the lines of the United sign estably, or association created to be facilities are generally required to breign partners' share of income in certain eases where a From W-B treewish is required to presume that
are currently subject to backup bereastlone, term 2 does not apply. Stone to an instruction retirement the Certification, but you must   ———————————————————————————————————

Ferm W-8 (Nov. 10-8007)

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

	E OF NEVADA)  SS.
WAsh	oe county)
Ciri-	·
Me	Lissa Wolf being duly sworm, deposes and states:
1.	I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
2.	performance of this Contract with International Academy or Style.
	In accordance with the provisions of NRS 616B,659, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
4.	I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616I inclusive, of NRS
5.	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. M.o. 1559 WO C do hereby swear under penalty of perjury that the assertions of this attidavit are true.
	Signed The Market
	Printed Name Melissa 110
	SIGNED AND SWORN to before me this 19 day of November 20 13
	By MelissA WOLF

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

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings STATE OF NEVADA



Commercial Recording Division

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

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### **Sole Proprietor**

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

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

Nevada Business Identification: 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

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

Num Date		Account	Amount
Jan - De	ic 13	·	
8248	2/5/2013	international Acade	616.00
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
8463	5/3/2013	International Acade	518,00
8502	5/17/2013	International Acade	525.00
8580	6/11/2013	International Acade	532.00
8566	6/14/2013	International Acade	567.50
8582	8/21/2013	International Acade	553.00
8624	7/12/2013	International Acade	574.00
8649	7/28/2013	International Acade	427.00
8008	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	580,00
8875	10/18/2013	International Acade	567.00
8916	11/1/2013	International Acade	644.00
8955	11/15/2013	International Acade	490.00
8980	11/22/2013	International Acade	384.00
9029	12/13/2013	International Acade	518,00
9043	12/20/2013	International Acade	245,00
~~~ <del>~</del>	12/21/2013	Petty Cash	200.00
Jan - De	ıc 13		12,282.60



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

, $\cdot$
Hndrog Anne Upsay am under contact with International Academy of Style as in Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and
n independent Licensed instructor. I am in compliance with all that is required by Law for the City, State, and
aderal Government as an independent Contractor.
his contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am able
o contract my services outside of international Academy of Style during the duration of this contract as
nternational Academy of Style is not my sole source of income.
need no additional training from International Academy of Style to perform the services I have contracted
or, to include but not limited to:
L. 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.

t have full control of my schedule; My schedule will be as follows: 1/1/13 - 10/31/13							
AYS	Tuesday	Wednesday	Thursday	Friday	Saturday		
OURS .	11-7:80	9-5	9-2		<u> </u>		

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  $\frac{1}{2}$ 

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

Signed

Samuelonal Agademy of Style

### (Rev. October 2007

### Request for Taxpayer Identification Number and Cortification

Give form to the requester. Do not

	ment of the Treasury Planetus Garvice	_					<u> </u>		ments to the little.
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4	Reno	NV 30							
8	Liet egogunt relint	reviet prince delega							·
/	Terpey	r Identific	tion Numb	er (TIA)					
becies	Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to evoid beckup withholding. For individuals, this is your social excurby number (60%). However, for a resident aller, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (60%). If you do not have a number, see How to get a 78V on page 3.								
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withing For m	kiding because you	y have taleni t sid, acquisition periorsity, peri	o report all inte or abandorm name other th	ke jugant and chiracters to interest and chiracters to interest and chiracters	on your tax return. Per serly, cancellation of de lands, you are not requ	real option bi. contribu	transe Here t	b an in	ghight Lagranaug ain a caise Les abbib.
Sign	Signature of U.S. person	41	10			Dette 🕨	12	13	
	nerel Instru		- <del>1</del>		Definition of a U	S. person	For	federal	tex brillense, you ere
Section	in lateranges are		ni Revenue Co	ide unices	e An Indhidual wi	10 is a U.S	يطائه .	n er U.	8. resident ellen.
4-14.	who noted. pose of For				<ul> <li>A pertrapolity, or organizaci in the U</li> </ul>	orporation. rited State	cemp	may, or	r association created or to lews of the United
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2. (	Certify that you a	re not subject	to beckup w	tthholding, or	rangeliska Fortin Well				e in the United States, etablish your U.S.
	Claim exemption	achie wat si			status and avoid income.				
U,8. j	exempt payes, if applicable, you are also certifying that as a lincome.  U.S. person, your allocable where of any perineratip income from a U.S. tracte or business is not subject to the withholding tex on foreign partners' share of effectively connected income.  In person who gives Form W-8 to the perinership for purposes of establishing its U.S. status and evoluting withholding foreign partners' share of effectively connected income.								

The person who gives Form W-8 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable stars of not income from the partnership conducting a trade or business in the United Status is in the following cause:

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

Cat. No. 10891X

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.

Ferm W-0 (Rev. 10-0007)

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

STATI	BOF NEVADA)  SS.  COUNTY)
And	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.	terms, conditions and provisions of chapter 517 of NRS.
	I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7.	I acknowledge that international Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other demages as a result of an industrial injury or competienal disease incurred in the performance of the Contract.
8.	I. ANGIVE OLD DO do hereby swear under penalty of perjury that the assertions of this affidavit are true.  Signed Name Andrea Rupson
	SIGNED AND SWORN to before me this O day of NOW 20 13  By ANGLA UPSA
	M. PAPPAS  Notary Public - State of Nevada Applithent Recorded in Washoe County No: 12-7098-2 - Expires March 6, 2016

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

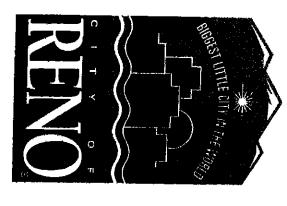
EFFECTIVE DATE:

u. 02

02/01/2013

BUSINESS CLASSIFICATION:

Booth Rental



RENO, WASHOE CO., NEVADA

BUSINESS LOCATION:

3872 Zoe Ln

NAME OF BUSINESS:

Andrea Upson

**ABOVE** 

THIS LICENSE EXPIRES AS SPECIFIED

LICENSED BUSINESS TO BE CONDUCTED IN CONFORMITY WITH

AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA

\_\_\_ LICENSEE - NAME AND ADDRESS:

Andrea Rene Upson 3872 Zoe Ln RENO, NV 89519



City of Reno

LICENSE #:

121909

JA0343 IAS0266

EXPIRATION DATE:

01/31/2014

SECRETARY OF STATE



### NEVADA STATE BUSINESS LICENSE

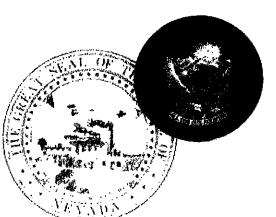
Sole Proprietor Andrea Upson

Nevada Business Identification #NV20101590989

Expiration Date: 08/31/2014

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

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



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



ROSS MILLER Secretary of State

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

Please Post in a Conspicuous Location

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

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

Num	Date	Ascount	Amount					
Jen - De	Jan - Dec 13							
8261	2/8/2013	international Acade	438,00					
8278	2/16/2013	International Acade	226.60					
8294	2/22/2013	International Acade	303.00					
8318	3/1/2013	International Acade	255.00					
8334	3/8/2013	International Acade	258.00					
8349	3/15/2013	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	4/26/2013	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					
8618	5/24/2013	International Acade	261.00					
8530	5/31/2013	international Acade	228.00					
8550	6/7/2013	International Acade	258.00					
8566	6/14/2013	International Acade	258.00					
8801	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	8/16/2013	International Acade,	261.00					
6734	8/23/2013	international Acade	261.00					
8751	8/30/2013	International Acade	215.00 258.00					
8764	9/6/2013	internetional Acade	258,00 258,00					
8785	9/13/2013	international Acade	252,00					
8808	9/20/2013	international Acade	258.00					
8826	9/27/2013	international Acade International Acade	258,00					
8638	10/4/2013 10/11/2013	(nternational Acade	258.00					
8681	10/11/2013	International Acade	288,00					
8660 8666	10/14/2013	International Acade	240.00					
8914	11/1/2013	International Acade	258.00					
8945	11/8/2013	International Acade	248,00					
8960	11/15/2013	international Acade	234.00					
8983	11/22/2013	International Acade	114.00					
8008	12/9/2013	International Acade	429.00					
9030	12/13/2013	international Acade	225.00					
,	12/21/2013	Petty Cash	200.00					
Jan - De	c 13	-	10,980,50					



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

•	CONTRACT						
am under contact 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 have full control of my schedule: My schedule will be as follows:							
YS	trol of my schedule; Tuesday	Wednesday	Thursday	Friday	Saturday		
URS	l			1:0, -7:36	<u> </u>		
3 ruesuay water							

## rom W-9

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Districts	lotober 2007) ant of the Treatment	Identification Numi	ier and Cerumo	ation	send to the IRS.
4	Norma (sa sharen )	on your traceme tax returns ex navale	. דל	<del></del>	<u></u>
8	Business name, fr	different from above			
er type registers	Check appropriate  Limber Substitution  Other bee inter	bore individual/Bole proprietor Corporate by company, Enter the tex obsessionation (D-deregarded	on Pertremble entity, C-composition, Pepart	narahipi P	Demot payer
1 2	Address trumber, 74 Ziv	street, and apt. or suite no.)	Proquestor's reme a		skiroes (spilera)
20 S	City, state, and Z	NV 8952   Serial here (apational)		<del> </del>	
8		er identification Number (TIN)			
Enter		propriete box. The TIN provided must metch the riskletale, this is your easiel escurity number (	nume given on Line 1 to	evoid Sector considerate	illy minder
	and a consideration of	r deregarded entity, one the Part I instructions of alon number (2014). If you do not have a number,	n nàma 3. Thờ được được	& R & 7	OF .
your ¢	impleyer idensities If the account is	mon number (mys), a you as not move a minimum. In more than one name, see the chart on page 4	for guidelines on whose	Broptoper h	louiffication number
	er to enter.			<u> </u>	
	Certific	elion			<del></del> _
Under	penelties of perfe	my, I partify that		lus a sussibas to be li	event to me), and
1, Th	e number shown	on this form is my correct tempeyer identification	nu pacient application of Lifturial for Letti Minnis	rer e regreser to the m	ngittled by the internal
2. I	Maishe garages (t. Lu lick frishest so	becies withholding because: (a) I am exempt to be that I am subject to beclap withholding as a n no longer subject to beclap withholding, and	reput of a failure to repor	all interest or divide	nds, or (c) the IPS has
Certif	in ii (),q, ceasir ( leation instructio	me. You must cross out hem 2 shove if you have	been notified by the IRS	that you are current	y subject to besitup
withhe	iding because yo	or owner U.S. payment resumme below.  The You must cross out lient 2 above if you have U have failed to report all interest and divisionals aid, acquisition or abandonment of secured prop generally, payments other than interest and divis U. See the instructions on page 4.	on your tex return. For re serb, concellation of diskt	Catilitarigations at as is	inglyjajíth leginisky Finkli s gode iste eftisky
STERE	ement (PA), and	generally, prayments other than interest and disk	tende, you are not require	d to sign the Cutifica	agou' pry hon wing
Sign	d your correct til	0/ 2/		1 . 7 .	
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Ger	neral Instru	<b>ections</b>	considered a U.S. pr	, pergan, Par tecer rean if you are:	el tex purposes, you are
		to the Internal Revenue Code unless	An individual who	te a U.S. citteen or I	U.S. recident allen,
Puri	wise noted. Pose of Fol	TTR	<ul> <li>A partnership, core organized in the United.</li> </ul>	perallen, company, ad States or under	or association created or the laws of the United
IAS IT	rust oblish your	red to file an information return with the correct tempinyer identification number (TIM) , income paid to you, rest entate	An estate (other ti     A demostic trust (	ian a foreign estate) no defined in Maguit	, or plions section
	igitiens, mortgag tenment of secu	e interest you paid, acquisition or red property, cancellation of debt, or	301,7701-7). Secolal rules for or	rinorabios, Parinet	ships that conduct a
contri	buttons vou mex	10 ED (ITV).	trade or business in	the United States a	ships that conduct a re-garrenally required to charge of location
realrie	unt ellern), tis prot	If you are a U.S. person (including a dide your correct TIN to the person	tions and property.	Further, in certain e	riners' share of income makes where a Form W-0 required to pressure that we will be that
Legui	eting it (the requ	weter) and, when applicable, to: IN you are giving is correct (or you are		1 DESCRIPTION OF THE PERSON OF	A A MANUAL OF THE PARTY OF THE
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- 4	حمالمسميد أساءات	ere not subject to beckup withholding, or from beckup withholding if you are a U.S.	MANUAL SERVICES AND	pilopana ou hora es o sue baraterante es	es of beginning
<b>6)(8</b> (1)	pt payes. It app	BOOMS And the times described product some	income. The person who (	ives Form W-0 to t	ne pertnership for
g U.S foreic	ku Denthere, epar. Primite de primite	e of effectively connected income.	purposes of the	n of per income for	n the perimerable
ماملا	If a reminister o	ives you a form other then Form W-0 to must use the requester's form if it is	conducting a trade (	or business in the U	rated States is in the
regui	en yeur IIV, yeu tantially aimilar ti	this form W-9.	• The U.S. owner o	t a disregarded entit	ly and not the entity,

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

Out. No. 10231X

Ports W-0 Plev. 10-8007)

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

STATE OF NEVADA) ashoe county)

eing duly swom, deposes and states:

- 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 Acedemy 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 my, for my companistion or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.

S. Further affiant sayeth not assertions of this affidavit are tre Printed Name

SIGNED AND SWORN to before me this 20 day of November 20 13

Hernander

アントントットライプ アイアントントン・ファントン・ファントン・コード MARITZA CALERO-ABURTO NOTARY PUBLIC STATE OF NEVADA My Appl. Exp. Jan. 26, 2016

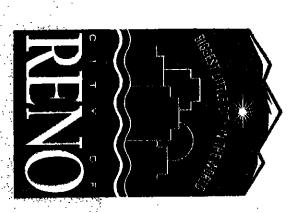
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

E: 07/01/2013

BUSINESS CLASSIFICATION:

Beauty Shop



7111 S Virginia St Ste A16

**BUSINESS LOCATION** 

NAME OF BUSINESS:

Aphus Hair Nails & Skin

THIS LICENSE EXPIRES AS SPECIFIED

LICENSEE - NAME AND ADDRESS:

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



OF THE ORDINANCES OF THE STATE
OF NEVADA

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

City of Reno

LICENSE #:

114200

IAS0272

JA0349

EXPIRATION DATE:

06/30/2014

SECRETARY OF STATE



### NEVADA STATE BUSINESS LICENSE

ASJL, LLC
Nevada Business identification # NV20091277210

Expiration Date: June 30, 2014

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

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



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

ROSS MILLER Secretary of State

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

Please Post in a Conspicuous Location

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

IA C# 1872

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

Num	Date	Account	Amount
Jan - De	c 13	<b>4</b> ,—, -—, -	
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	176.50
8387	3/22/2013	International Acade	292.50
8372	3/29/2013	International Acade	130.50
8389	4/5/2013	International Acade	193.50
8423	4/19/2013	International Acade	297,00
8469	5/3/2013	International Acade	193.50
8498	5/17/2013	international Acade	292.50
8517	5/24/2013	International Acade	157.50
8531	5/31/2013	International Acade	207.00
8549	6/7/2013	International Acade	157.50
8567	6/14/2013	International Acade	175.50
8800	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
8893	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
8708	9/6/2013	International Acade	170.00
8780	9/13/2013	International Acade	170.00
8606	9/20/2013	International Acade	190.00
8837	10/4/2013	International Acade	315.00
8860	10/11/2013	International Acade	190.00
8878	10/18/2013	International Acade	70.00
8900	10/24/2013	International Acade	190.00
8939	11/8/2013	international Acade	370.00
8967	11/15/2013	international Acade	190.00
8082	11/22/2013	(nternational Acade	209.00
9006	12/9/2013	International Acade	209.00
9050	12/20/2013	international Acade	390,50
	12/21/2013	Petty Cash	200.00
Jan - De	o 13		7,880.50



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

am under contact 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 compiles 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:  I have full control of my schedule; My schedule will be as follows:							
YS	Tuesday	Wednesday	Thursday	Friday	Saturday		
URS	8:30 - 5	8130-5	8:30-730	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 \$							
Indepe	endent Contractor	FStyle2	Date	1/2/13			

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

### Request for Taxpayer Identification Number and Certification

Give term to the requester. Do not send to the ISS.

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7	Harris (as afteres) &	on your freeme tax return	oDIF		· · · · · · · · · · · · · · · · · · ·	<del></del>
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Cal. No. 10991X

Fatti W-9 (Nov. 10-9007)

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

	e of nevada) ) ss.  De_county)
Me	ledie Wosf being duly sworn, deposes and states:
1.	I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
2.	I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
3	In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
4.	I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616I inclusive, of NRS
<b>5</b> .	In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
6.	I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7.	I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
8.	Further affiant sayeth not
	I, Molecule Color do hereby swear under penalty of perjury that the assertions of this affidavit are true.
	Signed Melebli Ulls
	Printed Name Meledie Wolf
	SIGNED AND SWORN to before me this 19 day of November 20 13
	By Meledie Wolf
	SUZIE H. CARRILLO Notary Public - State of Nevada Apointment Recorded in Lyan County No: 07-3263-12 - Expires April 17, 2015

#### EVADA BUSINESS REGISTRATION

1007332921

Please see instructions regarding form detail and online registration options. Sales/Use Tax Permit Local Business Modified Business Tax Unemployment insurance I Am Applying For: \*(Department of Taxation) License \*(Employment Security Division - ESD) SEND A COPY TO EACH AGENCY Change in Ownership/ Business Entity **∄** Other Change in Location ■ New Business ☐ Change in Mailing Address Change in Corporate Officers ☐ Add Location Change in Name ☐ Government Entity Limited Liability Partnership ☐ LLLP Business Entity Type: Sole Proprietor Association ☐ Partnership ☐ Limited Liability Company Other 64 Limited Partnership Corporation Sole High sale or If LLC please check Federal Partnership Corporation 3A tax filing type William Control of the Control of th Federal Tax Identification Number Corporate/Entity Telephone Corporate/Entity Name (sa shown on State Business License): Street Number, Direction (N, S. E, W) and Name Suite, Unit or Apt # State of Incorporation of Formation City, State, and Zip Code +4 Corporate/Entity G Business Tolephone Neveda Name WO1+ (7 75) *224-750*4 (DBA): Nevada Business Identification #: (11 digits) Website Address: E-mail Address: Meledie City, State, and Zip Code +4 Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # 10 8-9502 Renos / O 201 City, State, and Zip Code +4 Street Number, Direction (N, S, E, W ) and Name Suite, Unit or Apt # Location(s) of Nevada Business Operations: Balzar Telephone Number: Street Number, Direction (N, S, E, W ) and Name Suite, Unit or Apl # City, State, and Zip Code +4 Location of Business Records: same as l List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach additional sheets if needed.
\*\* The Department of Taxation & Employment Security Division are the only agencies to require a SSN. 13 Residence Address (Store) Last, First, MI: 20 i City, State, Zlp +4 Percent Owned 775) 224 Dale of Bilth Last, First, MI: Residence Address (Street) City, State, Zip +4 Residence Telephone Percent Owned Date of Birth Residence Address (Street) Last, First, MI: Residence Telephone City, State, Zip +4 Percent Owned Responsible Local Contact ( Last, First, Mt & Title ): Residence Address (Street), City, State. Zip +4 Residence Telephone Date First Worker Hired in Nevada | Date of First Nevada Payrol Pate Business Started in Nevada | Data Nevada Legation Opened 14 1-2014 PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS 15 Registered Agent Amusement Machines Adult Materials/Activity Water Appropriation Outside Dining Domestics Mining Financial Institutions Legad or Leasing Émployees Alcohol Home Occupation
Relati Sales—New
Rotali Sales—Used

Hozardous Material
Construction/Grection
Rotali Sales—Used Hezardous Material Agriculture Service Gaming Mortgage Brokers Leasing (Other than Employees) Manufacturing Τουαςςο Health Services Banker Supply/Use Temporary Workers Transportation Delivery Other Not for Profit Wholesale Describe in Detail the Nature of Your Business in Nevada. Include Products Sold, Labor Performed and/or Services Rendered. 16 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 If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section: 17 Portion Acquired/Charged: Date Acquired/Changed: Acquired/Changed by: Purchase Lease Other Previous Owner(s) Business Name Name(s) of Previous Owner(s) Zlp Code +4 City Address (Street). Enter Previous Owner(s) ESD Account Number: Enter Your Previous Nevada Sales/Use Tax Permit Number, if applicable: \* Signatures must be that of a responsible party \* 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 of forged instrument for filing. Signature Responsible Perty Origina Print Name And Title Signatura Responsible Party / Original

خسمت		(	For	partment Use Onl	у
NEW A	DA DEPARTMENT OF TAX	ATION	TID:		
SHIP	PPLEMENTAL RE	GISTRATION	Dent. of Texation Represen	lative accepting application:	<del></del>
501	Please print clearly — Use bi	ack or blue ink only	Souduk		
	Please mark applicable type(	s) (See Instructions)	( <del>D)WW () </del>		
	Sales/Use Permit	Consumer Use Tax Permit	Certificate of Authority	Live EnREGEIV	ED
1.	DBA (as shown on the Nevada But	siness Registration Form):		NOV 19 201	13
2.	Business telephone number: 775) 224 - 750	4 3.	List STATE of incorporation	on or formation of Jaxa	tion
4.	(1/3) BAT 130	FEES AND S	ECURITY DEPOSIT		
-4.	Estimated total monthly receipts:		Estimated total Nevada m	nonthly TAXABLE receipts:	
5.		<i>300</i> 6.	,,,	<u> </u>	
7.	Reporting cycle (check choice of fe Sales Tax Accounts with over \$10.0	porting) )00 a month in TAXABLE sales i	must report monthly.		A 1
			М	onthly Quarterly	Annual
	Sales/Use Tax Use Tax				\Z
	Live Entertainment Tax Occ	cupancy 🔲 200 to 7,499	7,500 or More		Ω.
			<del></del>		
8.	Security (See Instructions)  Cash \$		Surety #	·	
	Sales Tax Fee (See instruct			Business Locations:	
9.	Dales Lax Lee (Oge mander	(0116).	10.		
11.		OTHER	INFORMATION		
	Name of spouse/relative	Address of spouse/re		Phone number of spouse/rela	tive
			a. 0 . W/.	(770) 100 28	51
	Patrick Billing	Address of other con	- Cir Rano, N/29:	Phone number of other contact	
	Name of other contact	Widdleas of other con	tac:	}	
	Accountant/bookkeeper	Address of accounta	nt/bookkeeper	Phone number of accountant/	bookkeapar
	Other employment (if applicable):				
	Company name:		Company name:	i	
	Name of bank/financial institution -	location / account number:			
	Business account:				
	Personal account:	S Bank	·		
		FOR DEPAR	RTMENT USE ONLY	•	
	ST/UT No.:			lo.:	
	Combine Accts: Yes	No Previous Acct: _	Previo	us Acct Cancelled: 🔲 Ye	s 🗌 No
	,			No Lee	
	Comments: Reinsta	ITTO DIVI ET	1 1 1 7		
	☐ 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

APP-01.01 SUPPLEMENTAL APPLICATION Revised 11-01-12

IAS0279

THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

02/01/2013

BUSINESS CLASSIFICATION

General Business



RENO, WASHOE CO, NEWADA

710 BALZAR Cir

BUSINESS LOCATION:

NAME OF BUSINESS:

Meledie Wolf-Billings

LICENSEE - NAME AND ADDRESS

Meledie Wolf-Billings 710 Balzar Cir RENO, NV 89502



City of Reno

LICENSE #:

121966

JA0357

01/31/2014

EXPIRATION DATE:

IAS0280

THIS LICENSE EXPIRES AS SPECIFIED
ABOVE

CONDUCTED IN CONFORMITY WITH

LICENSED BUSINESS TO BE

AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA

## IN ERNATIONAL ACADEMY OF STYLL Checks for Meledie Wolf

January through December 2013

Num	Date Account		Amount					
Jan - De	Jan - Dec 13							
8241	2/5/2013	International Acade	255.00					
8280	2/15/2013	International Acade	510.00					
8298	2/22/2013	International Acade	540.00					
8315	3/1/2013	International Acade	555.00					
8329	3/8/2013	International Acade	570.00					
8351	3/15/2013	International Acade	555,00					
8363	3/22/2013	International Acade	555.00					
8376	3/29/2013	International Acade	570,00					
8394	4/5/2013	International Acade	645.00					
8415	4/12/2013	International Acade	555,00					
8431	4/19/2013	International Acade	570,00					
8446	4/26/2013	International Acade	555.00					
8462	5/3/2013	International Acade	592,50					
8471	5/3/2013	International Acade	200.00					
8485	5/10/2013	International Acade	567.50					
8503	5/17/2013	International Acade	562,50					
8519	5/24/2013	International Acade	1,020.00					
8553	6/7/2013	International Acade	420,00					
8581	6/21/2013	International Acade	522,50					
8604	6/28/2013	International Acade	867,50					
8629	7/12/2013	International Acade	575,00					
8637	7/19/2013	International Acade	530. <b>0</b> 0					
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. <b>2</b> 5					
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	<b>5</b> 95.0 <b>0</b>					
8874	10/18/2013	International Acade	595.00					
<b>88</b> 93	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	s 13		25,415.95					
	-	==						



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

am under contact 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.							
	rol of my schedule;	My schedule Will be Wednesday	Thursday	Friday	Saturday		
<u>/\$</u>	Tuesday			(			
	8-5	8-7	8-2	<u> </u>	<u>,                                    </u>		
My Charges are as follows:  I will invoice international Academy of Style. Payment will be expected at receipt of the invoice.  I will invoice 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:  Date  Date							

## (Flev. October 2007)

### Request for Taxpayer Identification Number and Cartification

Citre form to the requester. Do not

	nert of the Treasury Review Barrios		abile to the life
	Name for about or year foreign has others		, AND THE STREET
200	Toyne Mikosell		
	Business name, if different from above		
5		rposition 🔲 Pertructile	_ Support
₹	Limited finishly company. Sinter the tex classification (D-disre	partied entity, O-corporation, P-perturchip) 🗠	Dispres
ŧ I	Other (see instructions) P Address frames, street, and apt. or sales no.)	Flequester's name and	addrese (optionel)
9	18271 alderwood C.		
	City, state, and Zip code		
	List appound number(s) here (options)		
.8			
	Tempeyer Identification Number (TIN)		<u> </u>
	your TIN in the appropriate bost. The TIN provided must mat	tah the name given on Line 1 to avoid	mile promises
أعسلت	neselly res	rehar (2008). Housewer, for a resident	
ın, i	sole proprietor, or disregarded entity, see the Part I instructi replayer identification number (EN). If you do not have a ru	ione on page 3. For other entities, it is	<u> </u>
	Michel lossessesses urmans find a botton no not use a re-	Marriage &	Jecalitation number
	If the account is in more than one name, see the chart on part to arter.	rade a lot Stronger ou auton	
	Certification		
-	penalties of perjury, I certify their:		
<u></u>	e number shown on this form is my correct texpeyer identifi	losition number (or I am waiting for a number to be is	equed to me), and
		nach deut geseilt i fall un mellebenfallen med hen i neuen seel been.	acilian bu the Internal
Pe	(ilied two gain; I mis no joudes ampleor to pregisto Aggyengal) Mairre gelvice (1416) quin; I mis ampleor to pregisto Aggyengalid W not ampleor to peciato Ambanomia pacamer: de i est ame	) às a result of à failure to réport all interest or divide	inde, or (c) the ITS has
no.	may me that I am no amper subject to be and the resemble measure of the U.S. officen or other U.S. person (defined below).	, <b>an</b>	
		u have been notified by the IFS that you are current	y subject to beckup
hio	iding because you have falled to report all interest and divid	lands on your tex return. For real estate transactions	Bern 2 does not apply.
ir ith	leaflor businessien. You must order out term 2 above it you king because you have falled to report all interest and divide ortgage interest paid, acquisition or abandonment of secure errent (PRA), and generally, payments other than interest are	of property, concession of dept, commissions to an i distribute, you are not required to stan the Cattillo	ignostic continues
W6	e your correct TIN. See the instructions on page 4.	# Succession les es las sales en	
	Senstre of		
979		Colo 🏲	···
	eral Instructions	Definition of a U.S. person. For feder considered a U.S. person if you are:	al tax purposes, you o
	in references are to the integral Pevenue Code unless	a An incluidual who is a U.S. citizen or	U.S. reektent allen,
	vice noted.	e A partnership, corporation, company, organized in the United States or under	or association created
шŢ	pose of Form		ALC MAN OL BUG CLUMBS
POT	on who is required to file on information return with the		, or
rep	ust obtain your correct tempeyer identification number (I ort, for example, income paid to you, real estate	<ul> <li>A domestic trust (as defined in Regula</li> </ul>	itions section
	ionment of secured property, cancellation of debt, or	ent in the state of the state o	ships that conduct a
الله البوء. الأحراب	buttons you made to an IRA.	Special rules for partnerships. Periner trade or business in the United States of	no concretly recurred to

Lies Form W-9 only if you are a U.S. person (including a resident elien), 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 aubject to beckup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also partifying that as a U.S. person, your allocable afters of any partnership income from a U.S. trade or business is not autiset to the withholding tax on foreign partners' share of effectively connected income.

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

appeals relies for partitionals. Performings that contact a trade or business in the United States are generally required to pay a withholding tex on any foreign partners, where a income from such business. Further, in certain cases where a form W-0 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tex. Therefore, if you are a U.S. person that is a partner in a performing conducting a trade or business in the United States, provide Form W-0 to the partnership to establish your U.S. atoms and evoid withholding on your share of performance. noeme.

The person who gives Form W-9 to the perhership for purposes of establishing its U.S. status and evolding withholding on its allocate share of not income from the partnership conducting a trade or business in the United States is in the following on

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

Cat. No. 10091X

Form W-9 (Nev. 10-2007)

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

STATE OF NEVADA)
) SS.
Washoe county)

Joyce Leeann Mikesell being duly sworn, deposes and states:

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

•	Ruether	affiant sa	veth not
Б.	гшш	CALLED THE STREET	.,

do hereby swear under penalty of perjury that the

Signed Your O Wassell

Printed Name Toyce | Mikesell

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

By Louce L. Mikesell

J . . .

GUISSELL DELAVEGA NOTARY PUBLIC STATE OF NEVADA By Commission Expires 9-27-2014 Deribasis No: 18-3104-2 NOTARY PUBLIC

ROSS MILLER
Sucretary of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings STATE OF NEVADA



Commercial Recording Division

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

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### **Sole Proprietor**

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

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

Nevada Business Identification: 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

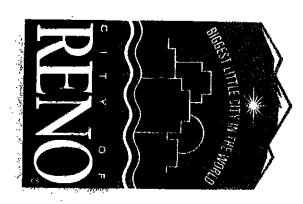
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

06/01/2013

BUSINESS CLASSIFICATION:

General Business



RENO, WASHOE CO., NEVADA

BUSINESS LOCATION:

18221 Alderwood Ct

LICENSEE - NAME AND ADDRESS:

NAME OF BUSINESS:

Joyce L Mikesell

Joyce L Mikesell

ABOVE

THIS LICENSE EXPIRES AS SPECIFIED

CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS OF THE ORDINANCES OF THE STATE

OF NEVADA

LICENSED BUSINESS TO BE

Reno, NV 89508 18221 Alderwood Cr



City of Reno

LICENSE #

125758

IAS0286

JA0363

05/31/2014

EXPIRATION DATE:

LICENSE NUMBER 039342 B13029



WASHOE NEVADA





JA0364

THIS CERTIFIES THAT IN THE NAME OF LOCATED AT

JOYCE MIKESELL JOYCE MIKESELL

**RENO NV 89508** 18221 ALDERWOOD CT

JOYCE MIKESELL JOYCE MIKESELL 18221 ALDERWOOD CT

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.

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



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

Taxpayer ID: Correspondence ID: 1006645632-003

Date:

1300007905767 07/01/2013

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

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 <a href="http://nevadatax.nv.gov/">http://nevadatax.nv.gov/</a>. 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 Bidg, 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.

# IN ERNATIONAL ACADEMY OF STYL\_ Checks for Joyce Mikesell January through December 2013

Num	Date	Account	Amount
Jan - De	c 13		222.62
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
B304	2/22/2013	International Acade	502,50 750,00
B310	3/1/2013	International Acade,	600.00
8336	3/8/2013	International Acade	600.00
8347	3/15/2013	International Acade	525.00
8371	3/29/2013	International Acade,	
8387	4/5/2013	International Acade	600.00 495.00
8418	4/12/2013	International Acade,	525.00
8432	4/19/2013	International Acade	480.00
8449	4/26/2013	International Acade	600.00
8460	6/3/2013	International Acade	525,00
8486	5/10/2013	International Acade	525.00
8607	5/17/2013	International Acade	622.00
8520	5/24/2013	International Acade	625.00
8635	5/31/2013	International Acade	525,00
8547	6/7/2013	international Acade	457,50
3561	6/14/2013	International Acade	472.50
8679	6/21/2013	International Acade	532.50
8598	8/28/2013	International Acade International Acade	855.QD
8626	7/12/2013	international Acade	525.00
8651	7/26/2013	International Acade	570.00
8676	8/2/2013	International Acade	600,00
8896	8/9/2013 8/18/2013	International Acade	510,00
8719	8/23/2013	International Acade	570.00
8739 8758	8/30/2013	international Acade	540.00
8770	9/8/2013	International Acade	525.00
8783	9/13/2013	International Acade	450.00
8800	9/20/2013	International Acade	. 637.50
8629	9/27/2013	International Acade	525.00
8635	10/4/2013	International Acade	510.00
8884	10/11/2013	International Acade	640.00
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
5987	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 - Di	oc 13		25,772.00



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

I Carol Ann Gochnour (Shannon) am under contact 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 con	trol of my schedule;	My schedule will	l be as follows:	1/12-12/3/	/13
475	Tuesday	Wednesday	Thursday	Friday	Saturday
OURS	9:00-4:30en		9:00-4:30 pm	· · · · · · · · · · · · · · · · · · ·	
A Au Charles	6-11		The state of the s		<u>, l,</u>

My Charges are as follows:

I will involce 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 pm 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

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

## Request for Taxpayer identification Number and Certification

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

laparina	nt of the Treasury evenus Bervice	IODITORIOSEION ITAM	net suit Cetine		send to the INS
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8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	isvainade nartie, il	different from above			
	Check appropriate Limited Sphill Cher see instr	n boot:  I Institutional/Bale proprietor  Compared by correlator, Enter the tex classification (D-charagerded projections) in	ion	ineralija) 🕨 zravana	Dayse bayes
<b>~</b> +-	Address (number,	street, and apt. or subs no.)		Pequester's name an	d address (options)
9	City, state, and Zi	VIIII OT			
#  ⋅	Spark	S. NV. 59431		<del></del>	······································
3		ber(s) here (options)			
17	Texpey	er Identification Number (TIN)			
der yo	our TIN in the ap	opropriete bent. The TIN provided must match the rindividuals, this is your social security number	e name given on Line 1 to	evold dent	matte manter
en. ix	de proprietor, or	r claregarded entity, eee the Pert I instructions outon number (ENG. If you do not have a number.	n page 3. Per other activ	Ma.∛.Na └───	
pto. If	the account is	In more than one name, see the chart on page #			identification number
mber	to enter.  Certific	ellon			
		ry, I certify that:		<del></del>	· · · · · · · · · · · · · · · · · · ·
The	number shown	on this form is my correct tempeyer identification	number (or I em weiting	for a number to be	issued to me), and
l am Mark notif	i not gubject to i Prive Service (IPI Not i tet en	backup withholding because (a) I am exempt fo B) that I am subject to backup withholding as a n no longer subject to backup withholding, and	reput of a failure to repo reput of a failure to repo	r (b): i neve net see it all triburest or civi	n notice by the internal gends, or (p) the IPS has
I am	a U.S. oltizan d	or other U.S. person (defined below). no. You must gross out from 2 above if you have			
thhole	ling because you	n juste telled to report oil interest and dividends	on your tex return. For m	el comio transcribi	ne, item 2 does not apply
e men	ment (PRA), and	old, acquisition or abandomnent of secured project and disk generally, payments other than interest and disk i. See the instructions on page 4.	terate, you are not require	d to sign the Cartil	leation, but you must
pare .	7-1		1000/100	7	7518
574 574	Signature of U.S. person	- ( ) Cunnon Canel +	nn (Joen need		7/00/5
	oral Instru	otione	Definition of a U.S. considered a U.S. po	, person, for fed reon if you are:	eral tex purposes, you
	references are pe noted.	to the intirmal Flevenue Code unless	An Inchristual who		r U.S. resident allen. 7. or association created
	pee of For		organized in the Uni	ed States or unde	r the laws of the United
Rmi	et alteria vour d	red to file an information return with the correct tempeyer identification number (TiN)	otales, • An estate (other ti	nen a foreign estet	e), or
repor	rt, for example, Herie, mertenes	income peid to you, real entere hinterest you cald, acquisition or	<ul> <li>A domestic trust ( 301,7701-7).</li> </ul>	ns defined in Megu	lietions section
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Use i	Form W-9 only Lalian), to prov	if you are a U.S. person (including a ide your correct TIN to the person seter) and, when applicable, to:	has not been receive	ic. e permatatio i	ere generally required t extrere ahere of income cases where a Form V a required to presume to
i. Ce liting	rtify that the Ti- for a number to	N you are giving is correct (or you are o be issued),	a partner is a foreign Therefore, if you are partnership countries	n person, and pay a U.S. person the log a trade or built	the wightening mx. It is a partner in it hase in the United Stat
2. Õe	rtify that you a	re not aubject to beckup withholding, or from beckup withholding if you are a U.S.	provide Ferm W-8 to	the pertnership thinking on your s	e establish your U.S. there of parinership

Income.

The person who gives Form W-8 to the pertnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of not income from the partnership conducting a trade or business in the United States is in the following cases:

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

Cat. No. 10231X

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.

Mote. 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.

Form W-9 Pley. 10-9007)

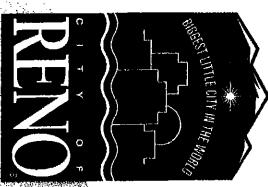
THIS LICENSE MUST BE PLACED \
IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

05/01/2013

BUSINESS CLASSIFICATION:

Booth Rental



GOCHNOUR, SHANNON C

LICENSEE - NAME AND ADDRESS:

NAME OF BUSINESS:

SHANNON C GOCHNOUR
220 QUAIL ST **SPARKS, NV 89431** 



OF THE ORDINANCES OF THE STATE

OF NEVADA

CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE PROVISIONS

LICENSED BUSINESS TO BE

City of Reno

LICENSE #:

71094

JA0369

EXPIRATION DATE:

IAS0292

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

STAT Wash	TE OF NEVADA) SS. COUNTY)
Shannon (	avol Ann Sochnijbeing 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.
<b>8.</b>	Enriher afflant eaveth not  (I. Shannon) Carolann Cochdo hereby swear under penalty of perjury that the assertions of this affidavit are true.  Signed Ann Cochnour  Printed Name Avol Ann Cochnour
	SIGNED AND SWORN to before me this delay of une 20 #13
f <sub>er</sub>	ROBERT R. BENTLEY
The state of the s	Notary Public - State of Nevada Appointment Recorded in Washe County No: 94-081-2 - Expires September 21, 2014 No: 94-081-2 - Taylor September 21, 2014



## Shannon Carol Ann Gochnour

Non-Title 7 Entitles Systness	Entity information		What is Non-Title 7 Entity?
Sintus:	Active	File Date:	10/27/2000
Туре:	Sole Proprietor		
NV Business ID:	NV20091504273	Business License Exp:	10/31/2014

Registered Agent Information

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

1:54 PM 01/08/14

## INTERNATIONAL ACADEMY OF STYLE Checks for Shannon Gochnour

January through December 2013

Num	Date	Account	Amount
Jan - De	c 13		
8288	2/8/2013	international Acade	202.60
8281	2/16/2013	International Acade	103.60
8295	2/22/2013	international Acade	139.50
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	301.50
8391	4/5/2013	International Acade	153.00
8413	4/12/2013	International Acade	59,75
8424	4/19/2013	International Acade	135.00
8467	5/3/2013	international Acade	126.00
8481	5/10/2013	International Acade	135.00
8505	5/17/2013	International Acade	135.00
8514	5/24/2013	international Acade	65.25
8551	6/7/2013	international Acade	263.50
8632	7/19/2013	International Acade	542.25
8646	7/26/2013	International Acade	119.25
8673	8/2/2013	International Acade	139.50
8728	8/16/2013	international Acade	287.75
8754	8/30/2013	International Acade	126.00
8765	9/8/2013	International Acade	123.75
8767	9/8/2013	International Acade	242.50
8781	9/13/2013	International Acade	121.50
8605	9/20/2013	International Acade	126.00
8882	10/11/2013	International Acade	272.25
8901	10/24/2013	International Acade	157.50
8964	11/15/2013	International Acade	281,00
8958	11/16/2013	International Acade	163,00
9025	12/13/2013	International Acade	193,50
	12/21/2013	Petty Cash	200.00
Jan - De	na 13		5,26\$,12



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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. The U.S. owner of a disregarded entity and not the entity. Oat. No. 10291X

Ferm W-0 (Nov. 10-4007)

EFFECTIVE DATE: THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE 03/01/2013 geral Business EXPIRATION DATE: LICENSE #: 02/28/2014

JA0375 IAS0298



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

# Nevada State Business License Sole Proprietor Exemption

X	Application
	Renewal

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

USE BLACK INK ONLY - DO NOT HIGHLIGHT

PRINT LEGIBLY OR TYPE ALL INFORMATION

Completing this form <u>DOES NOT</u> 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 65 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.nvaliverflume.gov or return the completed form to: Secretary of State, 202 North Carson Street, Carson City, Navada 89701-4201, (775) 684-5708.
- 4. The sofe proprietor claiming exemption from the State Business License requirement must sign the application. FORM WILL BE RETURNED IF UNSIGNED.

Lisa	M	Píke	
First Name	Middle (Optional)	Last Name	Suffix
X		11/19/2013	•
Signature of Sole Proprie	lor	Date	
NV Business ID#	N.A.	(Required if you have a current Nevada State October 1, 2009)	Brailleas Froeuse or lian due issuen siss.
	he requirements of the State Bu	<u></u>	003 (See instructions for code)
If claiming 005 exe	mption provide Nevada Film Off	ice Registration #	
If claiming 006 exe	mption provide Nevada Division	of Insurance License #	
Diversion Address	3200 Lakeside Dr., #75	Reno	NV 89509
Physical Address	Physical Street Address	City	State Zip Code
As all the second			
Mailing Address (if different)	PO Box or Street Address	City	State Zip Code

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

STAT Wash	TE OF NEVADA)  SS.  COUNTY)
1	180   Ke being duly sworn, deposes and states:
	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
	In accordance with the provisions of NRS 617.225, I have not elected to be included within the turns, conditions and provisions of chapter 617 of NRS.
	I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7.	I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
8.	Further afflant sayeth not  L SO TKC do hereby sweer under penalty of parjury that the  sasertions of this affidavit are true.  Signed Who Ke
state of Nevad	Signed and sworn to before me this above of Manual 20/3  By 18 Marie 116
·	M. PAPPAS  Notary Public - State of Nevada Appointment Recorded in Washoe County No: 12-7088-2 - Expires March 6, 2016

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

Num	Dete	Account	Amount
Jan - De	e 13		
8199	1/4/2013	International Acade	579.00
B221	1/11/2013	International Acade	240.00
8237	1/29/2013	International Acade	570.00
8250	2/1/2013	International Acade	390.00
8262	2/8/2013	International Acade	588,00
8284	2/15/2013	International Acade	504.00
8300	2/22/2013	International Acade	504.00
8312	3/1/2013	International Acade	581.00
8333	3/8/2013	International Acade	504.00
8353	3/15/2013	International Acade	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	518,00 525,00
8513	5/24/2013	International Acade	518.00 518.00
8533	5/31/2013	International Acade	525,00
8554	6/7/2013	International Acade	525.00
8565	6/14/2013	International Acade	525.00
8578	6/21/2013	international Acade International Acade	973.00
8603	6/28/2013	International Acade	511.00
8625	7/12/2013	International Acade	518,00
8635	7/19/2013 7/26/2013	International Acade	609.00
8644	8/2/2013	International Acade	595.00
6670 6686	8/9/2013	International Acade	525,00
8721	8/16/2013	international Acade	525.00
8736	8/23/2013	International Acade	526.00
8748	8/30/2013	International Acade	525,50
8775	9/6/2013	International Acade	525,00
8788	9/13/2013	International Acade	504.00
8604	9/20/2013	international Acade	603.00
8831	9/27/2013	International Acade	540.50
8842	10/4/2013	International Acade	518.00
8856	10/11/2013	International Acade	595.00
8876	10/18/2013	International Acade	558.00 534.00
8898	10/24/2013	International Acade	534.00 534.00
5918	11/1/2013	International Acade	573.00
8944	11/8/2013	International Acade	545.00
8 <b>96</b> 3	11/15/2013	International Acade	830.00
8976	11/22/2013	International Acade	537.00
9003	12/9/2013	international Acade	551.00 651.00
9033	12/13/2013	International Acade	537,00
9053	12/20/2013	International Acade	200.00
	12/21/2013	Petty Cash	
Jan - De	c 13		25,981.00

# IL ERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

		•			
Char	1559 Banks			un contain de d	
	<del></del>		am under contac	t with internation	al Academy of Style as
Endoral Cours	ant riceuzen iustinc	cor. I am in complian	ce with all that is	required by Law f	or the City, State, and
	rnment as an Indep				
inis contract	in no way acts as a	no competes, to bin	i me solely to int	ernational Academ	ny of Style. I am able
to contract m	y services outside o	f International Acad	emy of Style duri	ng the duration of	this contract as
International	Academy of Style is	not my sole source	of income.		
I need no add	itional training from	international Acade	emy of Style to po	erform the service:	s I have contracted
	but not limited to:				
1. I am cont	racted to educate st	udents in all fields o	f Cosmetology.		
2. I am conti	racted to record and	i track student grade	es and attendance	e.	
i have full con	trol of educating the	students and recor	d keeping. I am a	ware that all stude	ent records are the
property of in	ternational Academ	y of Style, I am awar	e that all instruct	ion and records sh	all be in a format
that complies	with the standards	and policies of the a	crediting agency	for international	Academy of Style.
Should I need	assistance to fulfill t	this contract I will in	erview, hire and	compensate an as	sistant.
I will not be re	imbursed by Intern	ational Academy of S	ityle for any supr	lies that I purchase	<b>e</b> .
		•			Ψ.
I have full cont	trol of my schedule;	My schedule will be	as follows: 1/	2/13 W 12/3	11/13
YS	Tuesday	Wednesday	Thursday	Friday	Saturday
URS	9-3	9-720	9-3	9-3	9-5
My Charges ar	e as follows:	·			<del></del>
I will invoice in	ternational Academ	y of Style. Payment	will be expected	at receipt of the in	voice.
I bill by the hou	ir. My hourly fee at	the time of the signi	ng of this contra	ct is \$	
				<u></u>	<del> </del>
am fully awar	e that international	Academy of Style is	not to be held re	sponsible for, incl	iding but not limited
to: City, Count	y, State or Federal t	axes, Social Security,	Medicare, Work	men's Compensat	ion, Unemployment
to be withheld	or paid on my beha	lf. I, as an Independe	int Contractor, a	m fully aware that	I am responsible for
100% of Taxes	and Federal, State, (	County, and City fee:	and requiremen	nts.	
i am fully award	e that international	Academy of Style wi	li not provide bei	nefits, or pay into a	ny program on my
behalf to includ	le but not limited to	: Medical, Unemploy	<mark>/ment,</mark> Workmer	's Compensation,	401 K, Retirement
Pension.					
I am fully award	that if I do not fulf	ill this contract inter	national Academ	y has the right to c	harge me for the
remainder of th	e contract,				
To ensure comp	pliance with the requ	uirements imposed i	y the IRS I have I	been given an Emp	oloyee vs.
Independent Co	entractor guideline.	I have read it and ag	ree that I am an	Independent Conti	ractor for
International Ad	cademy of Style.	_		•	
	1. 8			_	
Signed:	and and		Date	1/2/13	
indepen	dent Contractor	~ /T		' , ' ,	
			i	13/12-	
Signed:			Date/	1/12	
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(Rev. October 2007) Department of the Treams Insurint Reviews Service		ber and Certification	requester. Do not send to the INC.
Name to the Charles	on on your income this return) 50 Dan 165  a if different from above		
Jan Links	rights total: Displicational desiration proprietary Companies to the consequence of the c	ion Perturble Lenity, C-separation, Poperturbles >	D belon
101001	Vista Mala Ln.	Paquester's runnia (	red address (options)
<b>6</b>	urribaria) hase (aptional)		
Enter your Tibl in the backup with helding alon, acts proprietally your employer later. Hotel, if the account number to enter.  Linder penalties of 1. The number six 2. I am not exhibit notified no that	experience her. The TIN previded must match to Per inclutación, this is your asolal excessiv member, or disregarded entity, see the Pert I individually a dissellen number (60%). If you do not have a number is in more than one name, see the chart on page of the interest of the page of the form is my correct tempeyer identification to beckup withholding beassant (a) I am exempt it arm no longer subject to beckup withholding as a larn no longer subject to beckup withholding as a larn no longer subject to beckup withholding, and on or other U.S. person (defined below).  History, You must cross out them 2 above if you have you have failed to repet all interest and district not generally, payments ofter then interest and district. Tinl, the the instructions on page 4.	in name gover on the 1 to detect of the control of	vidente, or (c) the IRB has rently subject to backup here, fight 2 does not apply- or high-latest retirement situation, but you must
General Inc	· worker	Bate ► 1/2/ Belletten of a U.S. person: For A considered a U.S. person if you are: • An individual who is a U.S. citizen	ederal tax purposes, you are
A person who is no trib must obtain y to report, for even transactions, more abundanted as contributions you.  Use Form W-9 resident altert, to requesting it (the standard for a number 2. Certify that the second contribution of a number 2.	quired to file an information return with the surrout toquerer identification number (TIN) pie, incerne paid to you, real estate age interest you paid, assubition or incred property, conceilation of debt, or nade to an IRA.  Inty if you are a U.S. person (including a routed your correct TIN to the person including and, when applicable, to:	<ul> <li>A perturbite, corporation, compared in the United States or unitation.</li> <li>An estate (other than a furnign of A demantic trust (as defined in the 861.7701-7).</li> <li>Special rules for perturbiting. Per trust or business in the United States pay a withdraking tox on any furnighten nucle business. Purther, it reals business. Purther, it pattered in a foreign person, and principles, if you are a U.S. person in perturbite conducting a trade or in perturbite form W-0 to the perturbite state or in provide form W-0 to the perturbite state or in provide form W-0 to the perturbite state or you inches and avoid withholding on you income.</li> </ul>	ste), or guistions section inerships that conduct a se are garactly required to a partners' share of income in cases where a Form W-6 to regulated to preside that

Ost. No. 10891X

THIS LICENSE MUST BE PLACED \
IN A CONSPICUOUS PLACE

02/01/2013

EFFECTIVE DATE:

General Business

BUSINESS

Charissa Banks

RENO, NV 89521

LICENSEE - NAME AND ADDRESS:



City of Reno

OF THE ORDINANCES OF THE STATE CONDUCTED IN COMPORMITY WITH AND SUBJECT TO THE PROVISIONS LICENSED BUSINESS TO BE LICENSE #:

125820

IAS0304

EXPIRATION DATE:

01/31/2014

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

STATI	e of Nevada)  > ss.
<u>C</u> va	PISSA BANKS being duly sworm, 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.
	I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D inclusive, of NRS
	In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
6.	I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7.	I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other demages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
8,	Further affiant sayoth not
	assertions of this affidavit are true.  Signed
	Printed Name Charissa Banks
	SIGNED AND SWORN to before me this 18 day of NOVEMBER 20 13
	By Alareissa Banks
	P (V)
	NOTARY PUBLIC STATE OF NEVADA County of Washoe BRIT BURNS

Appointment Expires May 3, 2017

### ROSS MILLER Secretary of State

SCOTT W. ANDERSON

Deputy Secretory for Commercial Recordings

### STATE OF NEVADA



Commercial Recording Division

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

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### **Sole Proprietor**

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

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

Nevada Business Identification: NV20131678246

Name: charlssa 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

# IN ARNATIONAL ACADEMY OF STYLL Checks for Charissa Banks January through December 2013

Num	Date	Account	Amount
Jan - De	c 13		
8255	2/1/2013	International Acade	643.00
8267	2/8/2013	International Acade	334.00
8277	2/15/2013	International Acade	334.00
8299	2/22/2013	International Acade	384.00
8309	3/1/2013	International Acade	384.00
8330	3/8/2013	International Acade	360.00
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	418.00
8417	4/12/2013	International Acade	416.00
8429	4/19/2013	International Acade	416.00
8445	4/26/2013	International Acade	415.00
8464	5/3/2013	International Acade	416.00 422.50
8483	8/10/2013	International Acade	416.00
8600	6/17/2013	international Acade	312.00
8512	5/24/2013	International Acade	416.00
8534	5/31/2013	international Acade	418.00
8645	6/7/2013	International Acade	418.00
8564	6/14/2013	international Acade International Acade	. 520.00
8583	6/21/2013	International Acade	488.00
8596	6/28/2013	international Acade	312.00
8597	6/28/2013	International Acade	468.00
8620 8634	7/12/2013 7/19/2013	international Acade	520,00
8641	7/25/2013	International Acade	468.00
8658	0/2/2013	International Acade	468,00
8687	8/9/2013	International Acade	468,00
8720	8/16/2013	International Acade	468.00
8733	8/23/2013	International Acade	410,00
8749	8/30/2013	International Acade	312.00
8771	9/6/2013	International Acade	419.00
8784	9/13/2013	International Acade	410.00
8802	9/20/2013	international Acade	416.00
8821	9/27/2013	International Acade	397.00
8839	10/4/2013	International Acade	416.00
8885	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	364.00
8982	11/15/2013	International Acade	384.00
8986	11/22/2013	International Acade	354.00 182.00
8996	11/27/2013	International Acade	
9006	12/9/2013	International Acade	351.00 3 <b>64.</b> 00
9034	12/13/2013	international Acade	364.00
9051	12/20/2013 12/21/2013	International Aosde Petty Cash	200.00
	=	LAU AMAII	19,428,50
Jan - De	e 13		12,420,0V



# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

Federal Govern This contract in to contract my international A i need no addit for, to include 1. I am contract I have full cont property of int that complies to Should I need a I will not be re-	nment as an indepair no way acts as a new services outside of academy of Style is rational training from but not limited to: acted to educate structed to record and croi of educating the sernational Academy with the standards assistance to fulfill the imbursed by international academy.	indent Contractor of competes, to bit international Academ sole source international Academs in all fields track students and received students and receiv	ince with all that is re- ind me solely to inter- idemy of Style during e of income. Idemy of Style to period of Cosmetology. Ides and attendance. Ford keeping. I am aware that all instruction accrediting agency for interview, hire and configurations.	equired by Law for national Academ the duration of form the service are that all studion and records sign international compansate an appensate appensate an appensate appensa	ent records are the hall be in a format Academy of Style.
I have full cont	rol of my schedule;	My schedule will	be as follows:	Friday	Saturday
YS	Tuesday	Wednesday	Indisaby		8:30-5:30
My Charges ar	2:00pm - 7:30	<u></u>	1:00pm - 500p	<u> </u>	10,50 5,00
I bill by the hore I am fully awar to: City, Count to be withheld 100% of Taxes I am fully awar behalf to incluse Pension. I am fully awar remainder of t To ensure com Independent Count International A Signed: Independent Signed: Independent Independent International A Signed:	re that international by, State or Federal to or paid on my beha and Federal, State, he that international de but not limited to the contract.	Academy of Style axes, Social Seculif. I, as an Independently, and City Academy of Style or Medical, Unemail this contract in Juirements imposed in the Academy of Style or Medical, Unemail this contract in Juirements imposed in the Academy of Style or Medical, Unemail this contract in Juirements imposed in the Academy of Style or Medical, Unemail this contract in Juirements imposed in the Academy of Style or Medical or Medica	rity, Medicare, Workindent Contractor, and fees and requirement will not provide beruployment, Workment ternational Academy and by the IRS I have a dagree that I am an international academy.	ponsible for, incomen's Compension fully aware that its. In first or pay into its Compensation what the right to been given an Er	cluding but not limited ation, Unemployment at I am responsible for any program on my n, 401 K, Retirement o charge me for the apployee vs.

	Dokabar 2007)	Request 19	er and Certification	requester. Do not send to the IRS.
Departs Internal	Parisis Series			
٧	Vernetta	Randle		
ě	Business name, if different from	whose the state of		
F				
ıİ	Check appropriate box. [7] Ind	historificie proprietor 🔲 Corporatio per the tax electionies (D-dangarde)	in	D Source
	Charles in instructions			lapte and address (options)
ij	Address frumber, street, and ap	wood Drive	· Limbiaton » ,	2112 25 212 (-)
4	City, state, and ZP ands	wood Drive		
I	1 Roga, Neva	da 89502		
Ĩ	List account number(s) here (spi	(pref)		
	Taxanar IderAli	ention Humber (TH)		
<u> </u>	الانتهام والمنافعة المنافعة ا		name atom on Line 1 to avoid	make angusty supplies
Eritor	your TM in the appropriate he an withheliter. For inchickable.	M. The TIN provided must match the title is your equici eccupity number ( I critis, one the Port I instruction to care. If you do not have a number,	para, Humber, for a resident	
alon,	ede proprietor, or disregarded	entity, eas the Part I Instrument of all all you do not have a number,	see How to get a 784 on page 3.	or
Note	. If the account is in more than	one name, see the chart on page 4	for guidelines on whose	
nuni	ser to enter.			
	Certification			
Unde	r penelties of perjury, I certify to	re. Is my correct texpeyer identification	t number (or I am waiting for a mumb	er to be issued to me), and
1. I	arr not subject to beckup with	holding because: (a) I am energet for	on bedap withholding, or (t) I have made of a fabre to report all interes	not been nominal by the interior t or dividencia, or (a) the interior
	levenue Service (176) that I am otifici me that I am no langer:	hrighest to passing appropriate and	t number (or I am waiting for a numb on hadeup withholding, or (b) I have result of a failure to report all interes	
3. I	em a U.S. citizen or other U.S.	person (defined below).	n been neither by the IRS that you a	ne currently subject to bendan
Cert	Modifier instructions. You must picking because you have failed	to report all interest and chickends	been notified by the IPIS that you a on year fax return. For red estale in party, conscillation of debt, contribute depts, you are not required to sign to	his po du polycytra i capaturis. Historia gali a capaturis
For n	nortgage interest paid, acquisition	Ministry Oppor, (just primitely may cover (bit of, strangerations of sections basis	denice, you are not required to sign t	op Cordination, but you must
provi	de your correct TRY, thee the in	emotions on page 4.		
<b>Olg</b>	1) Standard of //	100	Date P	1/9/2013
Her			Definition of a U.S. person.	For federal tax purposes, you are
Ge	noral instructions ion references are to the inte	rnel Revenue Code Unicos	considered a U.S. person if you	rent (1 & maldaré alles).
960	LANGO LIDANG. Kili lateratorian ang an ana asa	1344	<ul> <li>A participality, correctation, c</li> </ul>	company, or association created or or under the lane of the United
Pu	rpose of Form		CLANSON IN AN ALAMA	G. Gides and series on any common
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oori reek	reon who is required to the a must obtain your correct test sport, for example, income py sections, mortgage interest propert informant of secured propert information made to an IPV section it fire requester) and, section it fire requester) and,	A U.S. person (notuding a preof TIN to the person when applicable, to:	e An estate (other than a forei e A domestic trust (as defined 801.7701-7). Special rules for partmacehin tratic or insultant in the Unite pay a withhelding tax on any from much bushness. Further, I has not been received, a part a partner to a foreign person.	en estate), or in Pegulations section e. Permerships that conduct a i States are generally required to broken partners' share of income n callet assess where a Perm W-0 tership is required to presume that and pay the withholding tax.
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Oat No. 10891X

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

STATE OF NEVADA)	SS
Washoe country	טט

Vernuta Randle being duly sworn, deposes and states:

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

Further affiant sayoth not  Vernetta Randle do bereby swear under penalty of perjusy that the
assortions of this affidevit are true.
Signed 4 Poul 10
Printed Name Niervetta Pandle
SIGNED AND SWORN to before me this 12 day of November 2013
By Vernetta Rande MAX
ринимировонно-инолимированно-ином

NOTARY PUBLIC

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings



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

## Checks for Vernetta Randle

January through December 2013

Num	Date	Assount	Amount
Jan - De	c 13		
8987	11/15/2013	International Acade	209.00
8981	11/22/2013	International Acade	209.00
9007	12/9/2013	International Acade	162,80
9031	12/13/2013	International Acade	220,00
9048	12/20/2013	International Acade	209.00
0010	12/21/2013	Petty Cash	100.00
Jan - De	ic 13	•	1,109.80



# INTERNATIONAL ACADEMY OF STYLE ( INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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International Academy of Style

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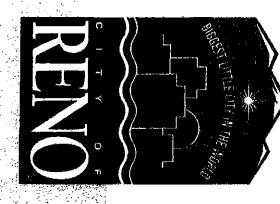
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

07/01/2013

BUSINESS CLASSIFICATION:

Booth Rental



JUSINESS LOCATION:

%41 Crystalline Dr

NAME OF BUSINESS:

Danyeli Dawn Halvorson

LICENSEE - NAME AND ADDRESS:

Danyell Dawn Halvorson P O Box 14686 RENO, NV 89507



City of Reno

BOVE

BOVE

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

JA0392

EXPIRATION DATE:

06/30/2014

IAS0315

LICENSE #:

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

· din Men

ROSS MILLER

Secretary of State

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

Please Post in a Conspicuous Location

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

IAS0316

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

STATE OF NEVADA)
) SS.
<u>whehre</u> COUNTY)

DANIAL HALLOVSON being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617,210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- 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 demages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.

8.	Further af	fient se	syeth not
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Signed Danyell Halvayan

Printed Name Danyell Halvayan

SIGNED AND SWORN to before me this 20 day of N. vember 2013

By Danvell D. Halvorsor

DEBORAH L. WILLIAMS
NOTARY PUBLIC
STATE OF NEVADA
My Commission Expires: 03-31-2016
Certificate No: 08-8286-2

NOTARY PUBLIC

2:22 PM 01/08/14

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

Num	Date	Account	Amount
Jan - De	c 13		A11 50
8398	4/5/2013	international Acade	391.50
6426	4/19/2013	International Acade	497.25
8486	5/3/2013	International Acade	613.00
8504	5/17/2013	International Acade	526.50
8532	5/31/2013	International Acade	427.50
8563	6/14/2013	International Acade	550,00
8599	8/28/2013	International Acade	529.80
8621	7/12/2013	International Acade	252.00
8633	7/19/2013	International Acade	252.00
8642	7/28/2013	International Acade	232.00
•	8/2/2013	International Acade	232.00
8669	8/9/2013	International Acade	162.00
8695	8/16/2013	International Acade	297.50
8723	6/23/2013	International Acade	270,00
8737	B/30/2013	International Acade	180,00
8752	7.7	International Acade	635.00
8787	9/13/2013	International Acade	585,00
8825	9/27/2013	International Acade	490,00
8859	10/11/2013	International Acade	520.00
8897	10/24/2013		405.00
8940	11/8/2013	international Acade International Acade	495,00
8986	11/22/2013		222.50
8009	12/9/2013	International Acade	467.50
9046	12/20/2013 12/21/2013	International Acade Petty Cash	200,00
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# INTERNATIONAL ACADEMY OF STYLE INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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

STAT	B OF NEVADA)
Wall	HC COUNTY)
6	ADY M. Rickardbeing 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 6162.659. 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 competional disease incurred in the performance of the Contract.
8,	Further affigure sayeth not  L. G. D. W. R. C. A. Sdo hereby sweet under penalty of perjury that the saserticks of this affidevit are true.
	Printed Name GIAdy W. Rickard S
	SIGNED AND SWORN to before me this 20 day of NAVEABLE 20 13  By (1044) M. RIKALA
	M. PAPPAS  Notary Public - State of Nevada  Appointment Recorded in Washoe County  No: 12-7098-2 - Expires March 8, 2018

(Rev. Cotober 2007

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The person who gives form W-0 to the pertnership for purposes of establishing its U.S. etakes and exciding withholding on its allocable chare of not income from the partnership completing a trade or business in the United States is in the lobouring ceases:

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

Form W-9 Pay. 10-8007)

3. Cleim exemption from backup withholding if you are a U.S. exempt payer. If applicable, you are also consisting 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 tex on toraign 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.

ROSS MILLER Secretary of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings STATE OF NEVADA



Commercial Recording Division

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

# NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

## Sole Proprietor

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

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

Nevada Business identification: NV20131686969

Name: glady rickards

Expiration Date: 11/30/2014

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

percent of the Nevada average annual wage

Issued this 23rd day of November, 2013.

Please Post in a Conspicuous Location

2;24 PM 01/08/14

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

Num	Date	Account	Amount
Jan - Det 8997 9004 9025 9049	13 11/27/2013 12/9/2013 12/13/2013 12/20/2013 12/21/2013	International Acade International Acade International Acade International Acade Potty Cash	269.50 86.00 181.50 275.00 100.00
Jan - De			914,00



# INTERNATIONAL ACADEMY OF STYLE (INDEPENDENT INSTRUCTION CONTRACTOR CONTRACTOR

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Signed:	endent Contractor		Date	<u>22-13</u>	

International Academy of Style

fam (Per. Obtober 2007

# Remort for Taxager

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8e 8	City, etate, and 2 13-6100. List appound man	W 89510		
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beckuj elien, e your e Note.	role proprietor,	ppropriate box. The TIN provided must make the ir individuale, this is your social security number of ir disregarded critity, see the Part I instructions on allon number (2009). If you do not have a number, a in more than one name, see the chart on page 4 to	page 2. Per other entities, R is the line Hour to get a 724 on page 3.	CH CHI
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Ger Bectic other	n <b>oral linet</b> on references a wise noted.	ructions re to the internal Revenue Code uniess	Definition of a U.S. person. For feder considered a U.S. person if you are: • An individual who is a U.S. oldson or • A perturable, corporation, company organisal in the United States or under	
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abani	donment of sec Butions you m	ured property, concellation of debt, or side to an IRA.	Special rules for partnerships. Perint trade or business in the United States and a withhelding text on any Soviet p	expens, spins of procuse and deverage teatring to

Use Form W-0 only if you are a U.S. person throluding a resident aller), to provide your correct Tiff 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 (sauss).

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payer, if applicable, you are also cardiying 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 tex on toroign partnersh share of effectively connected income.

Note. If a requisiter gives you a form ofter then Form W-8 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-8.

the or business in the United States are generally required to y a withhelding tex on any foreign perhases share of income rm such business. Further, in option cases where a Form W-8 a not been received, a permanelly in required to presume that perturn is a foreign person, and pay the withholding tex. states, if you are a U.S. purson that is a partner in a riversitie conducting a trade or business in the United States, while form W-8 to the performish to conduct your U.S. thus and exold withholding on your chare of partnership partnership.

The person who gives from W-0 to the pertnership for uppease of establishing its U.S. status and evoluting withholding in the almost to there of not income from the pertnership enducting a trade or business in the United States is in the planning cases:

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

Form W-9 (Nov. 10-8007)

Cal. No. 10881X

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

Khily unish-Storeybeing duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- 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.
- 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, ANGU WOLL STYPH do hereby swear under penalty of perjury that the assertions of this affidavit ere true.

Printed Name AShley woulsh-Store

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

By ashley walsh-storey.

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

Danly Caulino

ROSS MILLER
Secretary of State

SCOTT W. ANDERSON

Deputy Secretary
for Commercial Recordings

STATE OF NEVADA



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

# NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

## Sole Proprietor

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

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

Nevada Business Identification: NV20131488577

Name: Ashley Walsh-Storey

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

percent of the Nevada average annual wage

Issued this 15th day of August, 2013.

Please Post in a Conspicuous Location

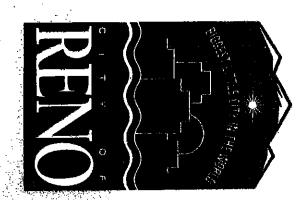
THIS LICENSE MUST BE PLACED IN A CONSPICUOUS PLACE

EFFECTIVE DATE:

08/01/2013

BUSINESS CLASSIFICATION:

Booth Rental



5204 Eagle Pl

BUSINESS LOCATION:

NAME OF BUSINESS:

Ashley Walsh-Store

LICENSEE - NAME AND ADDRESS:

Ashley Walsh-Storey 5204 Eagle PI RENO, NV 89510

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

LICENSE #:

126264

- IAS0328

JA0405

EXPIRATION DATE:

07/31/2014

## IN ERNATIONAL ACADEMY OF STYL-Checks for Ashley Walsh Storey January through December 2013

Num_	Date	Account	Amount
Jan - De	c 13		
8643	7/26/2013	International Acade	175.60
8671	8/2/2013	International Acade,	220.50
6692	8/9/2013	International Acade	382.60
8722	8/16/2013	International Acade	391.50
8732	8/23/2013	International Acade	252.00
B750	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
8528	9/27/2013	International Acade	400.50
8836	10/4/2013	International Acade	274.50
8558	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	Patty Cash	200.00
Jan - De	ç 13	·	7,238.00



FILED
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Jacqueline Bryant
Clerk of the Court
Transaction # 7780283

# 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 NEVADA DEPARTMENT OF ADMINISTRATION 5 BEFORE THE APPEALS OFFICER 6 In the Contested Matter of: 8 9 of Case No.: 1706706 INTERNATIONAL ACADEMY OF Appeal No.: 1702537-SYM STYLE, BONNIE SCHULTZ & LONI CASTEEL 11 12 13 14 15 **INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #5** 16 17 18 19 20 21 22 23

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

### **AFFIRMATION**

The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #5 filed under Appeal No. 1702537-SYM:

Does not contain the social security number of any person.

-OR-

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

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

-or-

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

12 DATED this 28th day of June, 2017

Jason D. Guinasso, E

Attorney for International Academy of Style

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

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### **CERTIFICATE OF SERVICE**

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

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

### INTERNATIONAL ACADEMY OF STYLE'S

### **DOCUMENTARY EXHIBIT #5**

on the following in said cause as indicated below:

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

I declare under penalty of perjury that the foregoing is true and correct. Executed on June 23°, 2017, at Reno, Nevada.

KATRINA A. TORRES

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

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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.

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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.

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.

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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.

fayat mulasel

Thank You

Joyce Mikesell

7/22/2014

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 in a salon "A Wild Hair" 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.

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CEPTIANSA JIMENEZ SABREE fory Public - State of Nevada, sintment Recorded in Washee County

9317-2 - Expires October 5, 2016

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

Thank You

Melissa Wolf

7/22/2014

State of Nevada County of Washoe

Signed and sworn before me on 22nd July, 2014

by. Melissa

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

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 in a salon "A Wild Hair" 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.

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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.

> ESTEPHANIA JIMENEZ-SABREE Notal . Public - State of Nevada Appoint sent Recorded in Washoe County

No: 12-{ 317-2 - Expires October 5, 2016

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 22nd July 2014

## AFFIDAVIT OF LONI D. CASTEEL

<u>A</u>	<u>FFII</u>
STATE OF NEVADA	)
COUNTY OF WASHOE	) 88
I, LONI D. CASTE	EL, at
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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.

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- 11. In 2012, the IRS audited IAS and again deemed the instructors to be independent contractors.
- 12. All instructors sign an independent contractor agreement with IAS. The contract is very clear about benefits and taxes. All instructors are also given an independent or employee sheet that they must read, and a W9. IAS holds copies of instructors' business licenses.
- 13. IAS was notified on May 22, 2013, that Stacy Slazas had filed for unemployment. IAS received notice and a form in the mail to this effect; the unemployment office was called and told Ms. Slazas was an independent contractor. The form was completed and sent in with a note explaining Ms. Slazas was an independent contractor.
- 14. Ed Pace, DETR investigator, called IAS on May 31, 2013 and talked to another instructor; the instructor informed Mr. Pace that Ms. Slazas was an independent contractor as were all instructors. Mr. Pace left his information for an owner to call him back.
- 15. I called Mr. Pace back that same day; Mr. Pace did not answer so I left a voice mail with my cell number for Mr. Pace to return my call. This was on a Friday so I called Mr. Pace again on Monday morning; again he did not answer and I left another voice mail a second time.
- 16. Mr. Pace never returned my call. Mr. Pace never investigated or collected any evidence from IAS; instead, he claimed Ms. Slazas never leased space or had a contract, which was false information provided by Ms. Slazas.
- 17. Mr. Pace talked with Ms. Slazas and only used her word as evidence against IAS. Mr. Pace decided with only the word of Ms. Slazas that she was an employee.
- 18. IAS filed an appeal on July 8, 2013. The hearing was amazingly one sided.

  Stacy Slazas was not present; Mr. Pace represented her as though he was held S0337

Page 2 of 6

JA0419

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

- The Appeals Referee Emilie R. did not want to hear or accept anything that 19. contradicted Mr. Pace, including, but not limited to the phone record demonstrating that I had returned his call and tried to contact him.
- Mr. Pace claimed he spoke to the other business owner Bonnie Schultz. 20. Bonnie says she never spoke to him at all.
- Mr. Pace did not do his job investigating this case. IAS lost the hearing to 21. Stacy Slazas despite her failure to attend her own hearing.
  - Mr. Pace told IAS that this hearing was for only Stacy Slazas. 22.
- Hal Taylor on behalf of IAS appealed the decision of the referee to the 23. District Court. Mr. Taylor inadvertently omitted Stacy Slazas name from the appeal so the appeal was dismissed due to a technicality.
  - IAS requested a transcript of the hearing and was denied a copy. 24.
- IAS has tried since the appeal was denied to pay the amount owed to the state **25.** . for Stacy Slazas. IAS' attorney has contacted the state several times to finalize the case. No one can get the final amount owed.
- On June 30, 2014, I received a notice from DETR now listing the case as 26. Stacy Slazas and others and asserting that the quarterly forms were not sent into DETR and LAS had 7 days to respond.
- I responded with a phone call to Melanie Maguire. I informed Ms. Maguire that all the forms had been filled out and sent in and I had copies and could send them again. Ms. Maguire said that Ed Pace was no longer with the department and she would look into AS0338

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

- 28. After a short conversation, Ms. Maguire informed me that she just wanted this matter to go away and was going to bill just for Stacy Slazas and close the account with IAS. I agreed to that decision and was awaiting a final amount to pay for Ms. Slazas' wages.
- 29. Ms. Maguire was concerned about faxing the final amount to a private number because the paper work included Ms. Slazas' social security number on it; I assured Ms. Maguire that the fax machine was located in a locked office and any paperwork she sent over would be secure.
- 30. Ms. Maguire did not request any additional copies of the quarterly reports because she had everything she needed on Stacy Slazas.
- 31. Despite my conversation with Ms. Maguire and her representations made to me over the phone, on July 15, 2014, I received a notice of levy of assessment that included Stacy Slazas and the 10 anonymous "similarly situated" "others" totaling an amount due of \$17,934.77.
  - 32. There are no similarly situated others to Stacy Slazas.
  - 33. No instructor works as a supervisory instructor.
  - 34. No instructor opens and closes the facility.
  - 35. No instructor supervises the work of other instructors.
  - 36. No instructor performs a variety of tasks at IAS' direction.
  - 37. IAS has terminated no instructors from employment.
  - 38. No instructor performs services for IAS managing the school and supervising

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- 39. IAS does not have the right to control and direct any other Consultant's daily manner and means of work.
  - 40. No instructor is required to follow IAS' instructions.
- 41. No instructor is prohibited from refusing work or suffers any ramification if work is refused.
  - 42. No instructor works exclusively for IAS.
- 43. No instructor is expected to locate an "employee" to cover his or her work. Pursuant to the Agreements, instructors agree to provide services at specific times and days and, in the event an instructor cannot fulfill his or her part of the Agreement, the instructor is responsible for finding someone qualified to fulfill that part of the Agreement, otherwise a breach of Agreement would occur.
- 44. No instructor's job duties consist of opening the school, working the front desk, answering phones, or taking roll.
- 45. No instructor's services are a direct extension and integral part of IAS' commercial business enterprise.
- 46. No instructor is required to perform assigned tasks in the order of sequence prescribed by IAS.
- 47. No instructor assists in managing the school operations, school staff, and the school's instructional programs as directed.
- 48. No instructor is employed for the specific purpose of assisting in the management of the school under contract with IAS.
- 49. I have been deprived of all meaningful opportunities to present facts and evidence disputing a finding and assessment that wages were paid and unemployment insurance owed on ten anonymous employees.

- I relied on the representations of Ms. Maguire at DETR that DETR had 50. everything it needed for this matter to finally be resolved based solely on the wage of Ms. Slazas.
- At the present time and at all other relevant times at issue in Levy of 51. Assessment, IAS had no other employees prior to or since Ms. Slazas and no other payroll to report.
- I declare under penalty of perjury under the laws of the State of Nevada that 52. the foregoing Affidavit is true and correct.
  - FURTHER AFFIANT SAYETH NOT. 55,

LONI D. CASTEEL

Subscribed and Sworn to before me

This 2 3 day of July, 2014.

JAMES J. BALLARD Notary Public, State of Nevada

Appointment No. 12-6741-2 Appl. Expires December 14, 2015

24

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 maintain and charge a clientele outside of IAS. 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.

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Thank You

Charissa Banks

7/22/2014

M. PAPPAS

Notary Public - State of Nevada

Appointment Recorded in Washoe County

No: 12-7099-2 - Expires March 6, 2016

State of Nevada County of Washoe

Signed and sworn before me on 23 July 2014

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 in a salon "Shear Bliss" 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.

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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

Faustirle Flamm

7/22/2014

REBECCA J. RIERSGARD

Notary Public - State of Nevada

Appointment Recorded in Washoe County

No: 03-85011-2 - Expires October 20, 2015

State of Nevada County of Washoe

This instrument was acknowledged before me

on\_

By x Faustin



## **Acknowledgment by Individual**

State of	County of	
Nevada	Washoe	
On this 23 day of July		ia Gordon ame of Notary Public
the undersigned Notary Public, personal		and of Homey Cobins
Joyce mikesel	• • •	
Name of Signer(s)		
O Proved to me on the oath of		
O Personally known to me		
	actory evidence Nevacla Drivers	License
	(Description	or (ID)
to be the person(s) whose name(s) is/are	subscribed to the within instrument, and acknowledged	I that he/she/they executed it.
WITNESS my hand and official seal.		
		:
		1//
MARIA GORDON		//
NOTATY PUBLIC STATE OF NEVADA	(Signatur	e of Notary Public)
My Commission Expires: 08-01-16. Certificete No: 11-5570-3	•	
	My commission expires _	8-1-3012
	· _	
Notary Seal		
Total, Jean		
	: 	Optional: A thumbprint is
		only needed if state statutes require a thumprint.
Description of Attached Docume	nt	Right Thumbprint
Type or Title of Document		of Signer  Top of thumb here
Typed Statement P Document Date	roving Findependent cont	ector
7-22-14	ı g	
Signer(s) Other Than Named Above		
None	·	·

Scanner Enabled Stores should scan this form Magual Submission Route to Deposit Operations





FO01-00000DSG5350-01

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 in a salon "Beauty Boutique" and rent a room 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.

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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.

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

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

Thank You

State of Nevada County of Washoe

This instrument was acknowledged before me on 23rd July 2014