

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

2  
3                   INTERNATIONAL ACADEMY OF STYLE,

4  
5                                   Petitioner,

6                                   vs.

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

11                                   Respondents.

Electronically Filed  
Case No. : CV20-00445  
Oct 05 2021 11:13 p.m.  
Elizabeth A. Brown  
Clerk of Supreme Court

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

14  
15                   JASON D. GUINASSO, ESQ.

16                   Nevada Bar No. 8478

17                   ALEX R. VELTO, ESQ.

18                   Nevada Bar No.14961

19                   Hutchison & Steffen, PLLC

20                   5371 Kietzke Lane

21                   Reno, NV 89511

22                   Tel.: 775-853-8746

23                   Fax: 775-201-9611

24                   [jguinasso@hutchlegal.com](mailto:jguinasso@hutchlegal.com)

25                   [avelto@hutchlegal.com](mailto:avelto@hutchlegal.com)

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

CHIRSTOPHER A. ECCLES, ESQ.

Nevada Bar No. 9798

JENNIFER J. LEONESCU

Nevada Bar No. 6036, ESQ.

State of Nevada Division of  
Industrial Relations

3360 W. Sahara Ave., Ste. 250

Tel: 702-486-9073

[ceccles@dir.nv.gov](mailto:ceccles@dir.nv.gov)

[jleonescu@dir.nv.gov](mailto:jleonescu@dir.nv.gov)

*Attorneys for Respondent*

*Division of Industrial Relations*

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

<b>Document Name</b>	<b>Date Filed</b>	<b>Bates</b>	<b>Vol. No.</b>
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

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

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Documentary Exhibit # 1 under Case No. 1706718</i>	4/22/2020	JA0796- JA0809	VI
2				
3				
4	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Documentary Exhibit #2 dated 6/28/2017</i>	4/22/2020	JA0810- JA0961	VI,VII
5				
6	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Documentary Exhibit #3 dated 6/28/2017</i>	4/22/2020	JA0962- JA1051	VII
7				
8				
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Documentary Exhibit #4 dated 6/28/2017</i>	4/22/2020	JA1052- JA1140	VII
10				
11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Documentary Exhibit #5 dated 6/28/2017</i>	4/22/2020	JA1141- JA1164	VII,VIII
12				
13				
14	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Documentary Exhibit #6 dated 6/28/2017</i>	4/22/2020	JA1165- JA1394	VIII
15				
16	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Documentary Exhibit #7 dated 6/28/2017</i>	4/22/2020	JA1395- JA1400	IX
17				
18				
19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Evidence Packet for the Division of Industrial Relations (DIR) Exhibit #8 dated 6/27/2017</i>	4/22/2020	JA1401- JA1556	IX
20				
21				
22	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Evidence Packet for the Division of Industrial Relations (DIR) Exhibit #9 dated 6/27/2017</i>	4/22/2020	JA1557- JA1643	IX, X
23				
24				
25	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Supplemental Evidence Packet for the Division of Industrial Relations (DIR) Exhibit #10 dated 11/8/2018</i>	4/22/2020	JA1644- JA1649	X
26				
27				
28				



1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore filed 1/17/2020</i>	4/22/2020	JA1650- JA1651	X
2				
3				
4	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 7/3/2019</i>	4/22/2020	JA1652- JA1653	X
5				
6	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 6/27/2019</i>	4/22/2019	JA1654- JA1655	X
7				
8				
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 11/13/2018</i>	4/22/2019	JA1656- JA1657	X
10				
11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 9/18/2018</i>	4/22/2019	JA1658- JA1659	X
12				
13				
14	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 8/17/2018</i>	4/22/2019	JA1660- JA1661	X
15				
16	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 8/15/2018</i>	4/22/2019	JA1662- JA1663	X
17				
18				
19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 6/26/2018</i>	4/22/2019	JA1664- JA1665	X
20				
21	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 5/24/2018</i>	4/22/2019	JA1666- JA1667	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 - <i>Order, Appeals Officer Moore, Filed 2/23/2018</i>	4/22/2019	JA1668- JA1669	X
24				
25				
26	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 12/22/2017</i>	4/22/2019	JA1670- JA1671	X
27				
28				

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 12/08/2017</i>	4/22/2019	JA1672- JA1673	X
2				
3	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 9/7/2017</i>	4/22/2019	JA1674- JA1675	X
4				
5	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 7/18/2017</i>	4/22/2019	JA1676- JA1677	X
6				
7	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Motion for Continuance and Resetting dated 7/14/2017</i>	4/22/2019	JA1678- JA1681	X
8				
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing Statement of the Division of Industrial Relations (DIR) dated 6/30/2017</i>	4/22/2019	JA1682- JA1684	X
10				
11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appearance filed 6/27/2017</i>	4/22/2019	JA1685- JA1686	X
12				
13	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing Statement submitted on behalf of International Academy of Style filed on 6/28/2017</i>	4/22/2019	JA1687- JA1690	X
14				
15	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed 5/4/2017</i>	4/22/2019	JA1691- JA1692	X
16				
17	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance submitted on behalf of International Academy of Style filed on 5/3/2017</i>	4/22/2019	JA1693- JA1696	X
18				
19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed 4/20/2017</i>	4/20/2019	JA1697- JA1698	X
20				
21				
22				
23				
24				
25				
26				
27				
28				

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance submitted on behalf of International Academy of Style filed on 4/19/2017</i>	4/20/2019	JA1699- JA1702	X
2				
3				
4	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appeal and Order to Appear filed on March 23, 2017</i>	4/20/2019	JA1703- JA1704	X
5				
6	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Request for Hearing Before the Appeals Officer filed on 3/20/2017</i>	4/20/2019	JA1705	X
7				
8				
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Certificate of Mailing dated 3/20/2017</i>	4/20/2019	JA1706	X
10				
11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Letter of Determination dated 3/14/2017</i>	4/20/2019	JA1707- JA1708	X
12				
13				
14	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed 7/18/2017</i>	4/20/2019	JA1709- JA1710	X
15				
16	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance and Resetting submitted on behalf of Employer/Petitioner</i>	4/20/2019	JA1711- JA1714	X
17				
18				
19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing Statement of the Division of Industrial Relations filed 6/30/2017</i>	4/20/2019	JA1715- JA1717	X
20				
21				
22	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appearance filed 6/27/2017</i>	4/20/2019	JA1718- JA1719	X
23				
24				
25	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style's Pre-Hearing Statement</i>	4/20/2019	JA1720- JA1723	X
26				
27				
28				

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed on 5/4/2017</i>	4/20/2019	JA1724- JA1725	X
2				
3	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance and Resetting Hearing submitted on behalf of International Academy of Style filed on 5/2/2017</i>	4/20/2019	JA1726- JA1729	X
4				
5	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed on 4/20/2017</i>	4/20/2019	JA1730- JA1731	X
6				
7	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance and Resetting submitted on behalf of International Academy of Style filed on 4/19/2017</i>	4/20/2019	JA1730- JA1735	X
8				
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appeal and Order to Appear filed on 3/23/2017</i>	4/20/2019	JA1736- JA1737	X
10				
11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Request for Hearing Before the Appeals Officer filed on 3/20/2017</i>	4/20/2019	JA1738	X
12				
13	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Certificate of Mailing filed March 23, 2017</i>	4/20/2019	JA1739	X
14				
15	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Letter of Determination dated 3/14/2017</i>	4/20/2019	JA1740- JA1741	X
16				
17	Transmittal of Record on Appeal filed under District Court Case No. CV20-00445	04/22/20	JA1742- JA1744	XI
18				
19	Petitioner's Opening Brief filed under District Court Case No. CV20-00445	06/01/20	JA1745- JA1776	XI
20				
21	Respondent Division's Answering Brief filed under District Court Case No. CV20-00445	08/13/20	JA1777- JA1820	XI
22				
23	Petitioner's Reply Brief filed under District Court Case No. CV20-00445	09/14/20	JA1821- JA1829	XI
24				
25				
26				
27				
28				

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

Order Setting Hearing filed under District Court Case No. CV20-00445	10/29/20	JA1830- JA1831	XI
Minutes - Oral Arguments Petition for Judicial Review	2/11/2021	JA1832- JA1833	XI
Transcript of Proceedings Oral Arguments	2/11/2021	JA1833a- JA1833hh	XI
Order Denying Petition for Judicial Review filed under District Court Case No. CV20-00445	03/01/21	JA1834- JA1844	XI
Notice of Entry of Order filed under District Court Case No. CV20-00445	03/31/21	JA1845- JA1860	XI
Case Appeal Statement filed under District Court Case No. CV20-00445	04/30/21	JA1861- JA1867	XI
Notice of Appeal filed under District Court Case No. CV20-00445	04/30/21	JA1868- JA1883	XI
Certificate of Clerk and Transmittal—Notice of Appeal filed under District Court Case No. CV20-00445	05/03/21	JA1884	XI

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

Christopher A. Eccles  
Jennifer J. Leonescu  
3360 W. Sahara Ave., Ste. 250 0  
Las Vegas, NV 89102  
[ceccles@dir.nv.gov](mailto:ceccles@dir.nv.gov)  
[jleonescu@dir.nv.gov](mailto:jleonescu@dir.nv.gov)

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

*/s/ Bernadette Francis*

BERNADETTE FRANCIS

9595

☐ VOID☐ CORRECTED

FILED

Electronically  
CV20-00445

2020-04-22 12:26:13 PM

Miscellaneous  
Jacqueline BryantCourt  
Transaction # 7845786

PAYER'S name, street address, city, state, ZIP code, telephone no. <i>International Academy of Style</i> <i>44 N. Plumb Ln</i> <i>Beau NV 89509</i> <i>775 823-9003</i>		1 Rents \$	QMB No. 0115 <b>2007</b> Form 1099-MISC
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$
RECIPIENT'S name <i>Linda Gomez</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>1860.00</i>
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$
City, state, and ZIP code		10 Crop insurance proceeds \$	11 <input type="checkbox"/> \$
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	12 <input type="checkbox"/> \$	13 Excess golden parachute payments \$
15a Section 409A deferrals \$	15b Section 409A income \$	14 Gross proceeds paid to an attorney \$	16 State tax withheld \$
17 State/Payer's state no. \$		18 State income \$	

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2007 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

Do Not Cut or Separate Forms on This Page

IAS0114

242

Docket 82864 Document 100-17622

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, telephone no.		1 Rents	OMB No. 1545-0047-0115		Miscellaneous Income
<i>International Academy of Style</i> <i>111 W Plum 6 LN</i> <i>Reno, NV 89509</i> <i>725-823-9003</i>		2 Royalties	<b>2007</b> Form 1099-MISC		
		3 Other income			
		4 Federal income tax withheld			
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
88-0389861		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
RECIPIENT'S name		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Gross insurance proceeds		
<i>Donna Kester</i>					
Street address (including apt. no.)		11	12		
City, state, and ZIP code		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
Account number (see instructions)	Print TIN not <input type="checkbox"/>	15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.

Form 1099-MISC

41-0852411

Department of the Treasury • Internal Revenue Service

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

IAS0115

243

JA0918



9595

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, telephone no. <i>International Academy of Style</i> <i>111 N. Plumb Ln</i> <i>Reno NV 89509</i>  <i>775-823-9003</i>		1 Rents \$		OMB No. 1545-0047 <b>2008</b> Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$		5 Federal income tax withheld \$		Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <i>Donna Kester</i>		5 Fishing boat proceeds \$		6 Mortgage interest on second home \$		
Street address (including apt. no.) <i>272 E 11th Ave</i>		7 Self-employment \$ <i>528.00</i>		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code <i>Springfield CO 81073</i>		9 Payer made direct sales or \$5,000 or more of consumer products to a dealer (recipient) for resale <input type="checkbox"/> \$		10 Crop insurance proceeds \$		
Account number (see instructions)		11		12		
2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		
15a Section 409(a) deferrals \$		15b Section 409(a) income \$		16 State tax withheld \$		17 State/Payer's state no. \$
				18 State income \$		

Form 1099-MISC

41-05524-1

Department of the Treasury Internal Revenue Service

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

DETACH BEFORE MAILING

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.  
*International Academy of Style*  
*111 West Plumb Ln*  
*Reno NV 89509*

1 Rents

OMB No. 1545-0115

2 Royalties

2008

Miscellaneous  
Income

Form 1099-MISC

3 Other income

4 Federal income tax withheld

Copy A

5 Fishing boat proceeds

6 Medical and health care payments

For  
Internal Revenue  
Service Center

File with Form 1096.

7 Nonemployee compensation

8 Schedule payments in lieu of dividends or interest

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2008 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) ☐

10 Crop insurance proceeds

11

12

13 Excess golden parachute payments

14 Gross proceeds paid to an attorney

16 State tax withheld

17 State/Payer's state no.

18 State income

15a Section 409A deferrals

15b Section 409A income

\$

\$

\$

\$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.  
*International Academy of Style*  
*111 W. Plumb Ln*  
*Reno NV 89509*

1 Rents

OMB No. 1545-0115

2 Royalties

2008

Miscellaneous  
Income

Form 1099-MISC

3 Other income

4 Federal income tax withheld

Copy A

5 Fishing boat proceeds

6 Medical and health care payments

For  
Internal Revenue  
Service Center

File with Form 1096.

7 Nonemployee compensation

8 Schedule payments in lieu of dividends or interest

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2008 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) ☐

10 Crop insurance proceeds

11

12

13 Excess golden parachute payments

14 Gross proceeds paid to an attorney

16 State tax withheld

17 State/Payer's state no.

18 State income

15a Section 409A deferrals

15b Section 409A income

\$

\$

\$

\$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

DETACH BEFORE MAILING

245

JA0920

AS0117

9595

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <b>2008</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
PAYER'S federal identification number <i>88-0389861</i>		3 Other income \$	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>Molly McAlpine</i>		7 Nonemployee compensation \$ <i>4432.00</i>	8 Substantive payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>565 Sparks Blvd</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code <i>Sparks NV 89434</i>		11	12		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State, Payer's state no. \$
				18 State income \$	

Form 1099-MISC

41-38524-11

Department of the Treasury - Internal Revenue Service

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

9595

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <b>2008</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
PAYER'S federal identification number <i>88-0389861</i>		3 Other income \$	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>Kari Gontel</i>		7 Nonemployee compensation \$ <i>15483.50</i>	8 Substantive payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>7505 Bluestone Dr</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code <i>Reno NV 89511</i>		11	12		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State, Payer's state no. \$
				18 State income \$	

Form 1099-MISC

41-38524-11

Department of the Treasury - Internal Revenue Service

AS0110

DETACH BEFORE MAILING

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

5110

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Banding of Style</i> <i>11 West Plumb Ln</i> <i>Reno NV 85509</i> <i>775 823-9003</i>		1 Rents \$		OMB No. 1545-0115 <b>2008</b> Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$		5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name <i>PATRICIA DAUISON</i>		6 Substantive payments to non-employees or directors or officers \$		7 Nonemployee compensation \$ <i>10,940.50</i>		
Street address (including apt. no.) <i>434 Cigle Ave dr</i>		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		9 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code <i>Sparks NV 89431</i>		10 Excess golden parachute payments \$		11 State tax withheld \$		
Account number (see instructions)		12 State/Payer's state no. \$		13 State income \$		
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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

DETACH BEFORE MAILING

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115 <b>2008</b> Form 1099-MISC		Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Banding of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 85509</i> <i>775 823-9003</i>		1 Rents \$		
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S identification number		3 Other income \$		
RECIPIENT'S name <i>KACY SPENCER</i>		4 Federal income tax withheld \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>6648 Sportforth dr</i>		5 Fishing boat proceeds \$		
City, state, and ZIP code <i>Sparks NV 89436</i>		6 Substantive payments to non-employees or directors or officers \$		
Account number (see instructions)		7 Nonemployee compensation \$ <i>13,385.00</i>		10 Crop insurance proceeds \$
15a Section 409A deferrals \$		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
15b Section 409A income \$		9 Excess golden parachute payments \$		11 State tax withheld \$
		12 State/Payer's state no. \$		13 State income \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

AS0110

247

JA0922

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Fees \$	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Miscellaneous Income Form 1099-MISC
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Wages and salary payments \$	7 Nonemployee compensation \$ <i>2901.50</i>	8 Substantive payments in lieu of dividends or interest \$	
RECIPIENT'S name <i>Shannon Root</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (indicate for resale) <input type="checkbox"/>	10 Crop insurance proceeds \$	11 <input type="checkbox"/>	12 <input type="checkbox"/>	Copy A For Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.) <i>920 Skyway DR</i> <i>Reno NV 89523</i>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		16 State tax withheld \$	17 State Payer's state no. \$	18 State income \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	

Form 1099-MISC

31-1652411

Department of the Treasury • Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Fees \$	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Miscellaneous Income Form 1099-MISC
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Wages and salary payments \$	7 Nonemployee compensation \$ <i>16,613.00</i>	8 Substantive payments in lieu of dividends or interest \$	
RECIPIENT'S name <i>John R Sanders</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (indicate for resale) <input type="checkbox"/>	10 Crop insurance proceeds \$	11 <input type="checkbox"/>	12 <input type="checkbox"/>	Copy A For Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.) <i>4207 Baker Ln</i> <i>Reno NV 89509</i>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		16 State tax withheld \$	17 State Payer's state no. \$	18 State income \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	

Form 1099-MISC

31-1652411

Department of the Treasury • Internal Revenue Service

IAS0120

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
111 West Plumb LN  
Reno NV 89509  
775-823-9003

Telephone no.

1 Rents

2 Royalties

3 Other income

5 Fishing boat proceeds

7 Nonemployee compensation

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) ☐

13 Excess golden parachute payments

16 State tax withheld

OMB No.

2008

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2008 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.

PAYER'S federal identification  
numberRECIPIENT'S identification  
number

88-0389861

RECIPIENT'S name

Charissa Banks

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

15b Section 409A income

\$

\$

41-0652411

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
111 West Plumb LN  
Reno NV 89509  
775-823-9003

1 Rents

2 Royalties

3 Other income

5 Fishing boat proceeds

7 Nonemployee compensation

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) ☐

13 Excess golden parachute payments

16 State tax withheld

OMB No. 1545-0045

2008

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2008 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.

PAYER'S federal identification  
numberRECIPIENT'S identification  
number

88-0389861

RECIPIENT'S name

Terilyn Cox

Street address (including apt. no.)

6270 Phoenix Ct

City, state, and ZIP code

Sparks NV 89433

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

15b Section 409A income

\$

\$

41-0652411

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

IAS0121C

249 JA0924

DETACH BEFORE MAILING

9595

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code		1 Rents		OMB No. 1545-0047	
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$		2009	
		2 Royalties			
		\$		Form 1099-MISC	
(775) 823-9003		3 Other income		4 Federal income tax withheld	
		\$		\$	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds		6 Medical and health care payments	
88-0389861		\$		\$	
RECIPIENT'S name		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest	
Melody Wolf		\$ 981.00		\$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds	
				\$	
City, state, and ZIP code		11		12	
Account number (see instructions)		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney	
		\$		\$	
15a Section 4981A deferrals	15b Section 4981A income	16 State tax withheld		17 State/Payer's state no.	
\$	\$	\$		\$	
		\$		\$	

Miscellaneous  
IncomeCopy A  
For  
Internal Revenue  
Service Center  
File with Form 1096.For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2009 General  
Instructions for  
Forms 1099,  
1098, 3921,  
3922, 5498, and  
W-2G.

Form 1099-MISC

41-09524-11

Department of the Treasury - Internal Revenue Service

IAS0122

250

JA0925

9595

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, telephone no.

International Academy Of Style  
111 West Plumb Ln  
Reno, NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

11312.00

9 Payer made direct sale of \$5,000 or more of consumer products to a buyer (recipient for resale) ☐

\$

13 Excess golden parachute payments

\$

OMB No. 1545-0047

2009

Form 1099-MISC

Miscellaneous  
Income

(775) 823-9003

PAYER'S federal identification  
number

88-0389861

RECIPIENT'S identification  
number

RECIPIENT'S name

Melissa Wolf

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not ☐

16 State tax withheld

\$

17 State-Payer's state no.

\$

Copy A  
For  
Internal Revenue  
Service Center

File with Form 1099.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2009 General  
Instructions for  
Forms 1099,  
1098, 3921,  
3922, 5498, and  
W-2G.

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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

DETACH BEFORE MAILING



9595

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code International Academy Of Style 111 West Plumb Ln Reno, NV 89509		1 Rents \$		OMB No. 1515 <b>2009</b> Form 1099-MISC		Miscellaneous Income
(775) 823-9003		2 Royalties \$		3 Other income \$		
PAYER'S federal identification number 88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name John R Sanders		6 Medical and health care payments \$		7 Retirement compensation \$ 20121.50		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
City, state, and ZIP code		10 Crop insurance proceeds \$		11		
Account number (see instructions)		12		13 Express golden parachute payments \$		
2nd City, state, and ZIP code <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$		
15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$		18 State income \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

1110  
FOF

PAYER'S name, street address, city, state, ZIP code, telephone no.		1 Rents	OMB No. 1545-0045		Miscellaneous Income
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$	2009		
(775) 823-9003		\$	Form 1099-MISC		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Other income	4 Federal income tax withheld	Copy A For Internal Revenue Service Center  File with Form 1095.	
88-0389861		\$	\$		
RECIPIENT'S name		5 Fishing boat proceeds	6 Medical and health care payments	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
Kacy Spencer		\$ 19156.75	\$		
Street address (including apt. no.)		7 Payee made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest		
City, state, and ZIP code		9	10 Crop insurance proceeds		
Account number (see instructions)	2nd TIN box <input type="checkbox"/>	11	12		
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.		
\$	\$	\$	\$	18 State income	

Form 1099-MISC

41-0852411

Department of the Treasury • Internal Revenue Service

F 110  
F 110  
F 110

[illegible]

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code International Academy Of Style 111 West Plumb Ln Reno, NV 89509		PAYER'S telephone no. (775) 823-9003		1 Rents \$	OMB No. 1545-0047 <b>2009</b> Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number 88-0389861		RECIPIENT'S identification number		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$
RECIPIENT'S name Charissa Banks		Street address (including apt. no.)		5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
City, state, and ZIP code NV		Account number (see instructions)		7 Nonemployee compensation \$ 32193.75	8 Substitute payments in lieu of dividends or interest \$	
2nd TIN not <input type="checkbox"/>		19 Excess golden parachute payments \$		10 Crop insurance proceeds \$	11 \$	
15a Section 409A details \$		15b Section 409A income \$		12 \$	13 \$	14 Gross proceeds paid to an attorney \$
16 State tax withheld \$		17 State/Payer's state no. \$		18 State income \$		

Form 1099-MISC

41-0852-111

Department of the Treasury - Internal Revenue Service

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

DETACH BEFORE MAILING

255

JA0930

IAS0127

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, telephone no.		1 Rents	OMB No. 1545-0047	
International Academy of Style 111 W. Plumb Lane Reno, NV. 89509 775-823-9003		2 Royalties	<div style="text-align: center;">10</div> Form 1099-MISC	
		3 Other income		
		4 Federal income tax withheld		
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Pensions and annuities	Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
88-0389861		7 Nonemployee compensation	8 Self-employment tax	
RECIPIENT'S name		\$20,531.50	9 Paper made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) <input type="checkbox"/>	
Street address (including apt. no.)		10 Crop insurance proceeds		
City, state, and ZIP code		11	12	
Subject number (see instructions)	2nd TIN only	13 Excess golden parachute payments	14 Gross proceeds paid to an artist	
15a Section 409a deferrals	15b Section 409a income	16 State tax withheld	17 State/Local tax paid	18 State income

Form 1099-MISC

LMA

41-0852411

5170

Department of the Treasury Internal Revenue Service

9595

☐ VOID☐ CORRECTED

PAYEE'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style</b> <b>111 W. Plumb Lane</b> <b>RENO, NV. 89509</b>  <b>775-823-9003</b>		1. Gross 2. Royalties 3. Other income 4. Federal income tax withheld Form 1099-MISC		<b>Miscellaneous Income</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.</b>
PAYER'S federal identification number <b>88-0389861</b>		5. Fishing boat proceeds 6. Income from other sources		
RECIPIENT'S name <b>Melissa Wolf</b>		7. Royalties <b>\$11,775.00</b>		
Other income (including apt. no.) City, state, and ZIP code		8. Payer's direct sales or \$5,000 or more in consumer products for a buyer (required for resale) <input type="checkbox"/>		
Payer's number (see instructions) Paid TIN not <input type="checkbox"/>		9. Excess golden parachute payments 10. Gross proceeds paid to an attorney		
15a Section 409A penalties 15b Section 409A income		16 State tax withheld 17 State-Payer's state no.		18 State income

Form 1099-MISC

41-0850111

Department of the Treasury Internal Revenue Service

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

DETACH BEFORE MAILING

9595

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, telephone no.

International Academy of Style  
111 W. Plumb Ln  
Reno NV 89509  
775 823 9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Unemployment compensation

\$

8 Buyer made direct sales of  
15,000 or more of consumer  
products in a buyer  
territory for resale ☐

\$

13 Excess golden parachute payments

\$

16 State tax refunds

\$

17 State-Payer's state no.

\$

OMB No. 1545-0047

10

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2010 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification  
number

88-6389861

RECIPIENT'S identification  
number

RECIPIENT'S name

John R Sanders

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN box

15a Section 509A entities

\$

15b Section 509A income

\$

Form 1099-MISC

LMA

41-0852411

5110

Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, state, ZIP code, telephone no. <i>International Academy of Style</i> <i>111 N Plumb LN</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents	OMB No. 1545-0045	Miscellaneous Income
		2 Royalties	10	
		3 Other income	Form 1099-MISC	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number <i>3</i>	5 Fishing boat proceeds	6 Medical and health care payments	Copy A For Internal Revenue Service Center  File with Form 1098.
RECIPIENT'S name <i>Kathy Spencer</i>		7 Nonemployee compensation <i>\$ 17,298<sup>00</sup></i>	8 Contract payments for use of personal property	
Street address, including apt. no.		9 Never made direct sales of \$5,000 or more of consumer products to a buyer requesting for resale <input type="checkbox"/>	10 Crop insurance proceeds	For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
City, state, and ZIP code		11	12	
Federal reserve routing number (see instructions)		13 Excess golden parachute payments <input type="checkbox"/>	14 Other payments paid to an attorney	
12a Section 529A payments		15 Section 529A income	16 State tax withheld	
17 State/Foreign's state tax		18 State income		

Form 1099-MISC

41-0252-11

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

Do Not Cut or Separate Forms on This Page

DETACH BEFORE MAILING



9595

☐ VOID☐ CORRECTED

PAYOR'S name, street address, city, state, ZIP code, telephone no.

1 Rents

OMB No. 1545-0047-9113

International Academy of Style  
 111 W. Plumb Lane  
 Reno, NV, 89509  
 775-823-9003

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$37,584.00

9 Have made direct sales of \$5,000 or more of personal products to a third party for resale ☐

\$

13 Except golden parachute payments

\$

15 State tax withheld

\$

\$

10

Form 1099-MISC

Miscellaneous Income

PAYOR'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Charissa Banks

Business address (including apt. no.)

City, state, and ZIP code

Appoint number (see instructions)

2nd time only

15a Section 409(a) amounts

\$

15b Section 409(a) income

\$

17 Recipient's state no.

\$

\$

Copy A  
 For  
 Internal Revenue  
 Service Center

File with Form 1096.

For Privacy Act  
 and Paperwork  
 Reduction Act  
 Notice, see the  
 2010 General  
 Instructions for  
 Certain  
 Information  
 Returns.

Form 1099-MISC

LMA

41-0852411

S110

Department of the Treasury

Internal Revenue Service

9595

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
 111 W. Plumb Lane  
 Reno, NV. 89509  
 775-823-9003

1 Rents

2 Royalties

3 Other income

5 Earnings from partnerships

7 Unemployment compensation

9 Payer must direct sales of \$5,000 or more of consumer products to a dealer (attach to return) ☐

13 Excess golden parachute payments

15 State tax withheld

ONE NO.

2010

Form 1099-MISC

4 Payer's income tax withheld

6 Medical and dental care payments

8 Savings payments (a list of dividends is attached)

10 Gross distribution proceeds

12

14 Gross proceeds paid to an attorney

17 State/Foreign state no.

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2010 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification number

RECIPIENT'S identification number

88-0389861

RECIPIENT'S name

Stacie Niles

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

and TIN not

15a Section 409A disbursements

15b Section 409A income

Form 1099-MISC

44-0852411

Department of the Treasury Internal Revenue Service

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

DETACH BEFORE MAILING

9595

☐ VOID☐ CORRECTED

PA-YES: name, street address, city, state, ZIP code, telephone no.

**International Academy of Style**  
**111 W. Plumb Lane**  
**Reno, NV. 89509**  
**775-823-9003**

1 Rents

OMB No. 1545-0047

\$

2 Dividends

2010

Form 1099-MISC

Miscellaneous  
Income

\$

3 Other income

\$

5 Filing boat proceeds

\$

7 Nonemployee compensation

\$1,993.50

9 Paper made direct sales of \$500 or more of consumer products to a buyer (recipient) for resale ☐

\$

13 Excess golden parachute payments

\$

15 State tax withheld

\$

\$

41-8852411

5110

Department of the Treasury - Internal Revenue Service

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Jasbinder Sandhu

Renter address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not

☐

15a Section 409A payments

15b Section 409A income

\$

\$

\$

\$

41-8852411

5110

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

LMA

41-8852411

5110

Department of the Treasury - Internal Revenue Service

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2010 General  
Instructions for  
Certain  
Information  
Returns.

9595

VOID CORRECTED

PATENT holder, assign address, city, state, ZIP code, telephone no.		1 Rents	1099-MISC	
International Academy of Style 111 W. Plumb Ln Reno NV 89509 775-823-9003		2 Dividends	10	
PAYER'S federal identification number		3 Other income	Form 1099-MISC	
88-0389861		4 Rents income tax withheld	Copy A	
RECIPIENT'S identification number		5 Signing other proceeds	For Internal Revenue Service Center	
Joyce Cubas		6 Rents on real estate property	File with Form 1096.	
Street address (including apt. no.)		7 Nonemployee compensation	For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.	
City, state and ZIP code		8 Signature payments in lieu of dividends or interest		
Amount for state and local income tax		9 Payer made direct sale of \$5,000 or more of consumer products to a buyer (recipient for resale) <input type="checkbox"/>	10 Credit interest proceeds	
2009 AGI net		11	12	
13 Excess golden parachute payments		14 Loans proceeds paid to an attorney		
15a Section 1099-A income		16 State tax withheld		17 State-Payer's prem. no.
15b Section 1099-B income		18		19 State income

Form 1099-MISC

41-0252411

Department of the Treasury - Internal Revenue Service

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

DETACH BEFORE MAILING

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Des Moines 85805</i>  <i>775-825-9003</i>		1 Rents \$	2 Royalties \$	OMB No. 15 <b>2011</b> Form 1099-MISC	<b>Miscellaneous Income</b>
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1098.	
RECIPIENT'S name <i>John R Sanders</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Street address (including apt. no.)		7 Nonemployee compensation \$ <i>5226.00</i>	8 Substitute payments in lieu of dividends or interest \$		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	11	12		
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$	
16 State tax withheld \$		17 State/Payer's state no.			
15b Section 409A income \$		18 State income \$		Form 1099-MISC	

LMA

41-0852411

5110

Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plum Ln</i> <i> Reno NV 89509</i>  <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <b>2011</b> Form 1099-MISC		Miscellaneous Income  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$		
RECIPIENT'S name <i>Lisa Pike</i>		7 Nonemployee compensation \$ <i>1654.00</i>	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.		18 State income \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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

9595

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plum Ln</i> <i> Reno NV 89509</i>  <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <b>2011</b> Form 1099-MISC		Miscellaneous Income  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$		
RECIPIENT'S name <i>Melanie Wolf</i>		7 Nonemployee compensation \$ <i>3135.00</i>	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.		18 State income \$

Form 1099-MISC

LMA

41-0852411

5110

Department of the Treasury - Internal Revenue Service

IAS0137

265 JA0940

MANUFACTURED IN U.S.A. ON OCCASION OF MAILING DETACH BEFORE MAILING

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i>  <i>775-823-9003</i>		1 Rents \$	2 Royalties \$	OMB 15-0115 <b>2011</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy A</b> For Internal Revenue Service Center File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$		
RECIPIENT'S name <i>Melissa Wolf</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Street address (including apt. no.)		7 Nonemployee compensation \$ <i>12,736.00</i>	8 Substitute payments in lieu of dividends or interest \$		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		11	12		
15a Section 409A deferrals \$		15b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC 41-0852411 Department of the Treasury - Internal Revenue Service

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

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i>  <i>775-823-9003</i>		1 Rents \$	2 Royalties \$	OMB No. 1545-0115 <b>2011</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy A</b> For Internal Revenue Service Center File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$		
RECIPIENT'S name <i>Patricia Davison</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Street address (including apt. no.)		7 Nonemployee compensation \$ <i>22,387.00</i>	8 Substitute payments in lieu of dividends or interest \$		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		11	12		
15a Section 409A deferrals \$		15b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC LMA 41-0852411 5110 Department of the Treasury - Internal Revenue Service

MANUFACTURED IN U.S.A. ON OCCASION OF ACHARD ROAD, NEW YORK, N.Y.

MANUFACTURED IN U.S.A. ON OCR 1 ASER BOND PAPER USING 100% RECYCLED FIBER

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i>  <i>775-823-9003</i>		1 Rents \$		OMB No. 1545-0115 <b>2011</b> Form 1099-MISC		Miscellaneous Income  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$		
RECIPIENT'S name <i>Charissa Banks</i>		3 Other income \$		5 Fishing boat proceeds \$		
Street address (including apt. no.)		6 Medical and health care payments \$		7 Nonemployee compensation \$ <i>34,511.00</i>		
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
Account number (see instructions)		10 Crop insurance proceeds \$		11		
2nd TIN not.		12		13 Excess golden parachute payments \$		
15a Section 409A deferrals \$		15b Section 409A income \$		14 Gross proceeds paid to an attorney \$		
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$		

Form 1099-MISC 41-0852411 Department of the Treasury - Internal Revenue Service

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

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89505</i>  <i>775-823-9003</i>		1 Rents \$		OMB No. 1545-0115 <b>2011</b> Form 1099-MISC		Miscellaneous Income  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$				
RECIPIENT'S name <i>Charissa G. Ashburn</i>		3 Other income \$		5 Fishing boat proceeds \$				
Street address (including apt. no.)		6 Medical and health care payments \$		7 Nonemployee compensation \$ <i>2,500.00</i>				
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$				
Account number (see instructions)		10 Crop insurance proceeds \$		11				
2nd TIN not.		12		13 Excess golden parachute payments \$				
15a Section 409A deferrals \$		15b Section 409A income \$		14 Gross proceeds paid to an attorney \$				
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$				

Form 1099-MISC LMA 41-0852411 5110 Department of the Treasury - Internal Revenue Service



PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Beauty Style</i> <i>111 West Plum Ln</i> <i>Reov NY 89509</i>  <i>775-823-9043</i>		1 Rents \$		OMB No. 1545-0115 <b>2011</b> Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$					
		3 Other income \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center  File with Form 1096.	
PAYER'S federal identification number <i>88-0389861</i>		5 Fishing boat proceeds \$		6 Medical and health care payments \$			
RECIPIENT'S name <i>ANJILENA PETERSEN</i>		7 Nonemployee compensation \$ <i>12,201.14</i>		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General Instructions for Certain Information Returns.</b>	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$			
City, state, and ZIP code		11		12			
Account number (see instructions)		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC 41-0852411 Department of the Treasury - Internal Revenue Service

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

MANUFACTURED IN U.S.A. ON OCR1 ASER BOND PAPER USING HEAT SENSITIVE INK

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Beauty Style</i> <i>111 West Plum Ln</i> <i>Reov NY 89509</i>  <i>775-823-9043</i>		1 Rents \$		OMB No. 1545-0115 <b>2011</b> Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$					
		3 Other income \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center  File with Form 1096.	
PAYER'S federal identification number <i>88-0389861</i>		5 Fishing boat proceeds \$		6 Medical and health care payments \$			
RECIPIENT'S name <i>Andrea Upson</i>		7 Nonemployee compensation \$ <i>2,222.50</i>		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General Instructions for Certain Information Returns.</b>	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$			
City, state, and ZIP code		11		12			
Account number (see instructions)		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC LMA 41-0852411 5110 Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Hobbs Ln.</i> <i>Reed NV 89509</i>		1 Rents \$	OMB No. 0115 <b>2011</b> Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S name <i>KACI SPENCER</i>		7 Nonemployee compensation \$ <i>10,620.00</i>	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
City, state, and ZIP code		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Dumb Ln</i> <i>Reed NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2011</b> Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S name <i>Amy Terulli</i>		7 Nonemployee compensation \$ <i>1585.00</i>	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
City, state, and ZIP code		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

LMA

41-0852411

5110

Department of the Treasury - Internal Revenue Service

IAS0141

JA0944

1 2

PAYER'S name, street address, city, state, ZIP code, telephone no. <i>International Reading Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$		OMB No. -0115 <b>2011</b> Form 1099-MISC		Miscellaneous Income
		2 Royalties \$				
		3 Other income \$		4 Federal income tax withheld \$		
PAYER'S federal identification number <i>775-823-9003</i>		RECIPIENT'S identification number <i>88-0389861</i>		5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center  File with Form 1099.
RECIPIENT'S name <i>Jasbinder Sandhu</i>		6 Medical and health care payments \$		7 Nonemployee compensation \$ <i>12,748.50</i>		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
City, state, and ZIP code		10 Crop insurance proceeds \$		11		
Account number (see instructions)		12		13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$		
15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$		18 State income \$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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

MANUFACTURED IN U.S.A. ON OCR LASER BOND PAPER USING HEAT SENSITIVE INK

9595		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
PAYER'S name, street address, city, state, ZIP code, and telephone no. International Penetration of Style 14 West Plumb Ln Reno NV 89505 775-823-9003		1 Rents \$	OMB No. 1545-0115 <b>2011</b> Form 1099-MISC
PAYER'S federal identification number 88-0389861		2 Royalties \$	Miscellaneous Income
RECIPIENT'S identification number		3 Other Income \$	
RECIPIENT'S name 20900 Mitchell		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1099.
Street address (including apt. no.)		5 Fishing boat proceeds \$	
City, state, and ZIP code		6 Medical and health care payments \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Account number (see instructions)		7 Nonemployee compensation \$ 28,358.00	
2nd TIN not <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest \$	
Section 409A deferrals		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	
15b Section 409A income \$		10 Crop insurance proceeds \$	
16 State tax withheld \$		11	
17 State/Payer's state no.		12	
18 State income \$		13 Excess golden parachute payments \$	
14 Gross proceeds paid to an attorney \$		15	
16 State tax withheld \$		17 State/Payer's state no.	
18 State income \$		19	

m 1099-MISC

LMA

41-0852411

5110

Department of the Treasury - Internal Revenue Service

IAS0142

270

JA0945

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
111 W. Plumb Ln  
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

11

13 Excess golden parachute  
payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

Miscellaneous  
IncomePAYER'S federal identification  
number

88-0389861

RECIPIENT'S identification  
number

RECIPIENT'S name

Amy Ierulli

Street address (including apt. no.)

1660 Manchester Way

City, state, and ZIP code

Sparks NV 89431

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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

Copy A  
For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2012 General  
Instructions for  
Certain  
Information  
Returns.

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
111 W. Plumb Ln  
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

11

13 Excess golden parachute  
payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

Miscellaneous  
IncomePAYER'S federal identification  
number

88-0389861

RECIPIENT'S identification  
number

RECIPIENT'S name

Anjilena Petersen

Street address (including apt. no.)

PO Box 333

City, state, and ZIP code

Freedom NY 83120

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Copy A  
For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2012 General  
Instructions for  
Certain  
Information  
Returns.

4AS0143

271 JA0946

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style 111 W. Plumb Ln Reno NV 89509</b>		1 Rents \$	OMB No. 1545-0115 <b>2012</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other Income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <b>88-0389861</b>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <b>Andrea Upson</b>		7 Nonemployee compensation <b>11,960.00</b> \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style 111 W. Plumb Ln Reno NV 89509</b>		1 Rents \$	OMB No. 1545-0115 <b>2012</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other Income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <b>88-0389861</b>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <b>Barbara Jones</b>		7 Nonemployee compensation <b>2150.50</b> \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

272 JA0947

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2012</b> Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	7 Nonemployee compensation \$ <i>810.00</i>	8 Substitute payments in lieu of dividends or interest \$	Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name <i>Rebecca Hernandez</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
Street address (including apt. no.)		11	12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2012</b> Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	7 Nonemployee compensation \$ <i>133,038.00</i>	8 Substitute payments in lieu of dividends or interest \$	Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name <i>Charissa Banks</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
Street address (including apt. no.)		11	12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

273 JA0948

AS0145



9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2012</b> Form 1099-MISC	Miscellaneous Income  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	7 Nonemployee compensation <i>17,176.00</i> \$	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <i>Meledie Wolf</i>				
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
City, state, and ZIP code		11	12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2012</b> Form 1099-MISC	Miscellaneous Income  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	7 Nonemployee compensation <i>11,459.00</i> \$	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <i>Melissa Wolf</i>				
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
City, state, and ZIP code		11	12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

274

IAS0146

JA0949

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2012</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name <i>Joyce Mikese II</i>		7 Nonemployee compensation \$ <i>29,757.00</i>	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2012</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name <i>Lisa Piko</i>		7 Nonemployee compensation \$ <i>18,248.00</i>	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

IAS0147

275

JA0950



9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

1 Rents

OMB No. 1545-0115

\$

2012

Miscellaneous  
Income

2 Royalties

\$

Form 1099-MISC

3 Other income

\$

4 Federal income tax withheld

\$

Copy A

For

Internal Revenue  
Service Center

5 Fishing boat proceeds

\$

6 Medical and health care payments

\$

File with Form 1096.

PAYER'S federal identification  
numberRECIPIENT'S identification  
number

88-0389861

RECIPIENT'S name

Natasha Domes

Street address (including apt. no.)

1520 G. St.

City, state, and ZIP code

Sparks NV 89431

Account number (see instructions)

2nd TIN not

\$

13 Excess golden parachute  
payments

\$

14 Gross proceeds paid to an  
attorney

\$

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2012 General  
Instructions for  
Certain  
Information  
Returns.

15a Section 409A deferrals

15b Section 409A income

\$

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

18 State income

\$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

1 Rents

OMB No. 1545-0115

\$

2012

Miscellaneous  
Income

2 Royalties

\$

Form 1099-MISC

3 Other income

\$

4 Federal income tax withheld

\$

Copy A

For

Internal Revenue  
Service Center

5 Fishing boat proceeds

\$

6 Medical and health care payments

\$

File with Form 1096.

PAYER'S federal identification  
numberRECIPIENT'S identification  
number

88-0389861

RECIPIENT'S name

Patricia Davison

Street address (including apt. no.)

7 Nonemployee compensation

\$

8 Substitute payments in lieu of  
dividends or interest

\$

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2012 General  
Instructions for  
Certain  
Information  
Returns.9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

10 Crop insurance proceeds

\$

City, state, and ZIP code

11

12

Account number (see instructions)

2nd TIN not

\$

13 Excess golden parachute  
payments

\$

14 Gross proceeds paid to an  
attorney

\$

15a Section 409A deferrals

15b Section 409A income

\$

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

18 State income

\$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

IAS0148

276

JA0951

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 15-0115 <b>2012</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number <i>1</i>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center  File with Form 1096.	
RECIPIENT'S name <i>Stacy Slazas</i>		7 Nonemployee compensation <i>11,642.00</i> \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i>		1 Rents \$	OMB No. 1545-0115 <b>2012</b>		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center  File with Form 1096.	
RECIPIENT'S name		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

277

IAS0149  
JA0952

9595		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		2013		Miscellaneous Income	
PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.				1 Rents					
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003				\$					
PAYER'S federal identification number				2 Royalties		\$		Form 1099-MISC	
88-0389861									
RECIPIENT'S identification number				3 Other income		\$		4 Federal income tax withheld	
								\$	
RECIPIENT'S name				5 Fishing boat proceeds		\$		6 Medical and health care payments	
Barbara Jones									
Street address (including apt. no.)				7 Nonemployee compensation		\$5,664.50		8 Substitute payments in lieu of dividends or interest	
17660 E Aspen Cr				\$				\$	
City or town, province or state, country, and ZIP or foreign postal code				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		\$		10 Crop insurance proceeds	
Reno NV 89508				11 Foreign tax paid		\$		12 Foreign country or U.S. possession	
Account number (see instructions)				13 Excess golden parachute payments		\$		14 Gross proceeds paid to an attorney	
2nd TIN not <input type="checkbox"/>									
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld		17 State/Payer's state no.		18 State income	
\$		\$		\$				\$	

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

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

Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.

9595		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		2013		Miscellaneous Income	
PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.				1 Rents					
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003				\$					
PAYER'S federal identification number				2 Royalties		\$		Form 1099-MISC	
88-0389861									
RECIPIENT'S identification number				3 Other income		\$		4 Federal income tax withheld	
								\$	
RECIPIENT'S name				5 Fishing boat proceeds		\$		6 Medical and health care payments	
Amanda Stefani									
Street address (including apt. no.)				7 Nonemployee compensation		\$1,654.50		8 Substitute payments in lieu of dividends or interest	
14006 Lear Blvd				\$				\$	
City or town, province or state, country, and ZIP or foreign postal code				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		\$		10 Crop insurance proceeds	
Reno NV 89506				11 Foreign tax paid		\$		12 Foreign country or U.S. possession	
Account number (see instructions)				13 Excess golden parachute payments		\$		14 Gross proceeds paid to an attorney	
2nd TIN not <input type="checkbox"/>									
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld		17 State/Payer's state no.		18 State income	
\$		\$		\$				\$	

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

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

Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.

278 JA0953 IAS0150

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market St  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous  
Income

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Danyell Halvorson

Street address (including apt. no.)

PO Box 14686

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89507

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12 Foreign country or U.S. possession

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

Copy A  
For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

18 State income

\$

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market st  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous  
Income

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Gladly Rickards

Street address (including apt. no.)

974 Adobe Dr

City or town, province or state, country, and ZIP or foreign postal code

Carson City NV 89705

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12 Foreign country or U.S. possession

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

Copy A  
For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

18 State income

\$

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

279 JA0954 IAS0151

9595

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 <b>2013</b>		Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	Form 1099-MISC		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center	
88-0389861		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name		7 Nonemployee compensation \$ <b>\$25,991.00</b>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2013 General Instructions for Certain Information Returns.</b>	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City or town, province or state, country, and ZIP or foreign postal code		11 Foreign tax paid \$	12 Foreign country or U.S. possession		
Reno NV 89509		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	15 State tax withheld \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 <b>2013</b>		Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	Form 1099-MISC		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center	
88-0389861		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name		7 Nonemployee compensation \$ <b>\$5,266.00</b>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2013 General Instructions for Certain Information Returns.</b>	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City or town, province or state, country, and ZIP or foreign postal code		11 Foreign tax paid \$	12 Foreign country or U.S. possession		
Sparks NV 89431		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	15 State tax withheld \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

280 JA0955 IAS0152

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	<b>2013</b> Form 1099-MISC <b>Miscellaneous Income</b>
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		\$		
		2 Royalties		
PAYER'S federal identification number <b>88-0389861</b>		\$	4 Federal income tax withheld	<b>Copy A</b> For Internal Revenue Service Center
		3 Other income	\$	
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	File with Form 1096.
RECIPIENT'S name <b>Stacy Slazas</b>		\$	\$	
		Street address (including apt. no.) <b>1077 Riverside Dr #76</b>		7 Nonemployee compensation
City or town, province or state, country, and ZIP or foreign postal code <b>Reno NV 89503</b>		\$	\$	
Account number (see instructions)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
2nd TIN not <input type="checkbox"/>		11 Foreign tax paid	12 Foreign country or U.S. possession	
15a Section 409A deferrals		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	18 State income \$ \$
15b Section 409A income		16 State tax withheld	17 State/Payer's state no.	
\$		\$	\$	

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	<b>2013</b> Form 1099-MISC <b>Miscellaneous Income</b>
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		\$		
		2 Royalties		
PAYER'S federal identification number <b>88-0389861</b>		\$	4 Federal income tax withheld	<b>Copy A</b> For Internal Revenue Service Center
		3 Other income	\$	
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	File with Form 1096.
RECIPIENT'S name <b>Vernetta Randle</b>		\$	\$	
		Street address (including apt. no.) <b>7990 Fairwood Dr</b>		7 Nonemployee compensation
City or town, province or state, country, and ZIP or foreign postal code <b>Reno NV 89502</b>		\$	\$	
Account number (see instructions)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
2nd TIN not <input type="checkbox"/>		11 Foreign tax paid	12 Foreign country or U.S. possession	
15a Section 409A deferrals		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	18 State income \$ \$
15b Section 409A income		16 State tax withheld	17 State/Payer's state no.	
\$		\$	\$	

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

281 JA0956 IAS0153

9595

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 <b>2013</b> Form 1099-MISC		Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	3 Other income \$		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center  File with Form 1096.
88-0389861		7 Nonemployee compensation \$19,428.50	8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	
RECIPIENT'S name Charissa Banks		10 Crop insurance proceeds \$	11 Foreign tax paid \$	12 Foreign country or U.S. possession \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) 10601 Vista Bella Ln		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89521		16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>			

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 <b>2013</b> Form 1099-MISC		Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	3 Other income \$		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center  File with Form 1096.
88-0389861		7 Nonemployee compensation \$25,772.00	8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	
RECIPIENT'S name Joyce Mikesell		10 Crop insurance proceeds \$	11 Foreign tax paid \$	12 Foreign country or U.S. possession \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) 18271 Alderwood Ct		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89508		16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>			

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

JA0957

IAS0154



9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market St  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous  
Income

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Andrea Upson

Street address (including apt. no.)

3872 Zoe Ln

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89519

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12 Foreign country or U.S. possession

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Copy A  
For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market st  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous  
Income

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Melissa Wolf

Street address (including apt. no.)

732 Balzar Cir

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89502

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12 Foreign country or U.S. possession

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Copy A  
For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

283

IAS0155

JA0958



9595

VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$		OMB No. 1545-0115 <b>2013</b>		Miscellaneous Income
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$		Form 1099-MISC		
PAYER'S federal identification number 88-0389861		RECIPIENT'S identification number		3 Other income \$		Copy A For Internal Revenue Service Center
RECIPIENT'S name Rebecca Hernandez		4 Federal income tax withheld \$		5 Fishing boat proceeds \$		
Street address (including apt. no.) 74 Zircon Dr		6 Medical and health care payments \$		7 Nonemployee compensation \$7,660.50		File with Form 1099.  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89521		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
Account number (see instructions)		10 Crop insurance proceeds \$		11 Foreign tax paid \$		
2nd TIN not <input type="checkbox"/>		12 Foreign country or U.S. possession \$		13 Excess golden parachute payments \$		
15a Section 409A deferrals \$		15b Section 409A income \$		14 Gross proceeds paid to an attorney \$		16 State income \$
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$		

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

9595

VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents \$		OMB No. 1545-0115 <b>2013</b>		Miscellaneous Income
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		2 Royalties \$		Form 1099-MISC		
PAYER'S federal identification number 88-0389861		RECIPIENT'S identification number		3 Other income \$		Copy A For Internal Revenue Service Center
RECIPIENT'S name Meledie Wolf		4 Federal income tax withheld \$		5 Fishing boat proceeds \$		
Street address (including apt. no.) 710 Balzar cir		6 Medical and health care payments \$		7 Nonemployee compensation \$25,415.95		File with Form 1099.  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89502		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
Account number (see instructions)		10 Crop insurance proceeds \$		11 Foreign tax paid \$		
2nd TIN not <input type="checkbox"/>		12 Foreign country or U.S. possession \$		13 Excess golden parachute payments \$		
15a Section 409A deferrals \$		15b Section 409A income \$		14 Gross proceeds paid to an attorney \$		16 State income \$
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$		

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

JA0959

IAS0156

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, province, state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market st  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB 1545-0045

2013

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Ashley Walsh-Storey

Street address (including apt. no.)

5204 Eagle Place

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89510

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12 Foreign country or U.S. possession

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

18 State income

\$

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

285

IAS0157

JA0960

9595

☐ V☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market St  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$2,659.50

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

15 State tax withheld

\$

\$

OMB 1545-0115

2013

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12 Foreign country or U.S. possession

\$

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Alexandra Spounicis

Street address (including apt. no.)

1175 Wesley Dr

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89503

Account number (see instructions)

2nd TIN not

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

IAS0158

286

JA0961

ORIGINAL

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

5 NEVADA DEPARTMENT OF ADMINISTRATION  
6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

8  
9 of

Case No.: 1706718

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

Appeal No.: 1702545-SYM

13  
14  
15 INTERNATIONAL ACADEMY OF STYLE'S

16 DOCUMENTARY EXHIBIT #3  
17  
18  
19  
20  
21

167-246  
admitted  
159-166  
excluded

22 RECEIVED  
AND  
FILED  
2017 JUN 28 PM 2:43  
STATE OF NEVADA  
DEPT OF ADMINISTRATION  
HEARINGS DIVISION  
APPEALS OFFICE

23 ENTERED INTO  
24 EVIDENCE AS EXHIBIT 3  
25



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

**AFFIRMATION**

The undersigned does hereby affirm that **INTERNATIONAL ACADEMY OF  
STYLE'S DOCUMENTARY EXHIBIT #3** filed under Appeal No. 1702545-SYM:

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

**-OR-**

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

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

**-or-**

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

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



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



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

JA0963

**CERTIFICATE OF SERVICE**

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

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

**INTERNATIONAL ACADEMY OF STYLE'S**

**DOCUMENTARY EXHIBIT #3**

on the following in said cause as indicated below:

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

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



KATRINA A. TORRES



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

JA0964

289

INDEX TO INTERNATIONAL ACADEMY OF STYLE'S  
DOCUMENTARY EXHIBIT #3  
Appeal No. 1702545-SYM

DATE	SUMMARY	PAGE
01/16/15	Jason Guinasso, Esq.; Letter to Melanie Maguire, Supervising Auditor at the Department of Employment, Training & Rehabilitation, "New Business Plan Using Independent Contractor's and Request for Advisory Opinion"	IAS0159-244



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

JA0965



January 16, 2015

VIA EMAIL AND U.S. MAIL

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

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

Dear Melanie:

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

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

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

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

Importantly, Instructor services provided for under the Agreement are not integral to the operation of IAS, but rather are provided as an added benefit to IAS students to expose them to a broad range of experience, expertise and techniques in the various areas of instruction. IAS can operate without the use of independent Instructors, as the two owners who are licensed instructors and students with provisional licenses issued pursuant to NRS 644.193, meet the requirements of NRS 644.395 to operate IAS. And

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

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

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

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

IAS0159

291 JA0966



Department of Employment, Training & Rehabilitation  
Employment Security Division  
Page 2 of 7

---

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.

Department of Employment, Training & Rehabilitation  
Employment Security Division  
Page 3 of 7

---

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>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

Department of Employment, Training & Rehabilitation  
Employment Security Division  
Page 4 of 7

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.

Department of Employment, Training & Rehabilitation  
Employment Security Division  
Page 5 of 7

---

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.

Department of Employment, Training & Rehabilitation  
Employment Security Division  
Page 6 of 7

- 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.

///

///

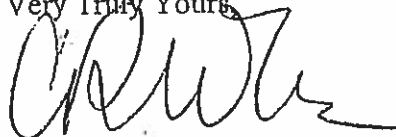
///

Department of Employment, Training & Rehabilitation  
Employment Security Division  
Page 7 of 7

---

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

Very Truly Yours,



Crystal R. Willis, Esq.

Attorney for International Academy of Style

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

# EXHIBIT A

# EXHIBIT A

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

**INDEPENDENT INSTRUCTOR AGREEMENTS**

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

**Preamble**

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

- ☒ Cosmetology Services
- ☐ Hair Design Services
- ☒ Licensed Instructor Services

- ☐ Aesthetician Services
- ☐ Nail Technology Services
- ☐ Other

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

Advanced color classes, Advanced Hair Cutting  
Classes.

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

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

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

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

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of \$ 141.<sup>10</sup> per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

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

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

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

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

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

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

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

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

Saturday: 11/4 (am/pm) to 11/4 (am/pm)

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

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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

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

303

JA0978

IAS0171

- services provided under this Agreement? \_\_\_\_\_ nu
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement? \_\_\_\_\_ nu
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS? \_\_\_\_\_ nu
- 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? nu \_\_\_\_\_
- 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? \_\_\_\_\_ nu
- 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? nu \_\_\_\_\_

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

JA0981

306

*md* IAS0174

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

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

INSTRUCTOR

Melissa Wolf  
Authorized Signature

Melissa Wolf  
Printed Name

Instructor  
Title

Melissa Wolf  
Business/Company Name

732 BALZAR Cir  
Address

RENO, NV 89502  
City, State, Zip

775 324-4742 775 224-7503  
Phone Cell Phone

Fax

WolfX5@SBCGlobal.net  
Email

Website

EIN, UBI or SSN

INTERNATIONAL ACADEMY OF STYLE

[Signature]  
Authorized Signature

Levi D. [Signature]  
Printed Name

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



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

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

I am a sole proprietor doing business as 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 Melissa Wolf  
SSN/FEIN # \_\_\_\_\_ Telephone # (775) 224-7503  
Address 732 Balzar Cir  
City Reno State NV Zip Code 89502  
Signature of Business Owner Melissa Wolf Date 1/14/15

**ROSS MILLER**  
*Secretary of State*

**SCOTT W. ANDERSON**  
*Deputy Secretary  
for Commercial Recordings*

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** 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

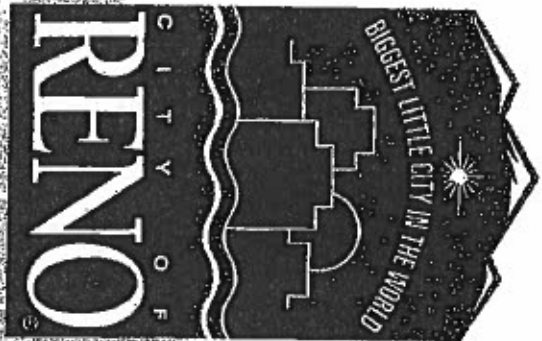
EFFECTIVE DATE: 02/01/2014

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 732 BALZAR CT

NAME OF BUSINESS: Melissa Wolf

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



LICENSE #: 121971

EXPIRATION DATE: 01/31/2015

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

IAS017B

310  
JA0985

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

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

INSTRUCTOR: Melissa Weig

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Nov/1/14 VALUE: Omber Class

INSTRUCTOR: Melissa Weig

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 10/14 VALUE: Advanced Weave Class

INSTRUCTOR: Melissa Weig

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

**INDEPENDENT INSTRUCTOR AGREEMENTS**

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

**Preamble**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<input checked="" type="checkbox"/>	Cosmetology Services
<input checked="" type="checkbox"/>	Hair Design Services
<input checked="" type="checkbox"/>	Licensed Instructor Services

<input checked="" type="checkbox"/>	Aesthetician Services
<input checked="" type="checkbox"/>	Nail Technology Services
<input type="checkbox"/>	Other

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

Advanced Color techniques, Product Knowledge, Salon Business.

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

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

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

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

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

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

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

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

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

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

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

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

Tuesday:     \_\_\_10\_\_\_ (am/pm) to \_\_\_7:30\_\_\_ (am/pm)  
Wednesday:   \_\_\_10\_\_\_ (am/pm) to \_\_\_5\_\_\_ (am/pm)  
Thursday:     \_\_\_10\_\_\_ (am/pm) to \_\_\_4\_\_\_ (am/pm)  
Friday:        \_\_\_10\_\_\_ (am/pm) to \_\_\_12:30\_\_\_ (am/pm)



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

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

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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

MB \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTOR

Meledie Wolf  
Authorized Signature

Meledie Wolf  
Printed Name

Instructor  
Title

Meledie Wolf  
Business/Company Name

710 Balzar Cir  
Address

Reno, NV 89502  
City, State, Zip

(775) 224-7504 Same  
Phone Cell Phone

                      
Fax

MeledieWolf@gmail.com  
Email

                      
Website

                      
EIN, UBI or SSN

INTERNATIONAL ACADEMY OF STYLE

                      
Authorized Signature

                      
Printed Name

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

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

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

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

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

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

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

Name of Business Meledie Wolf  
SSN/FEIN # \_\_\_\_\_ Telephone # (775) 224-7504  
Address 710 Balzar Cir  
City Reno State NV Zip Code 89502  
Signature of Business Owner [Signature] Date 1-15-15

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

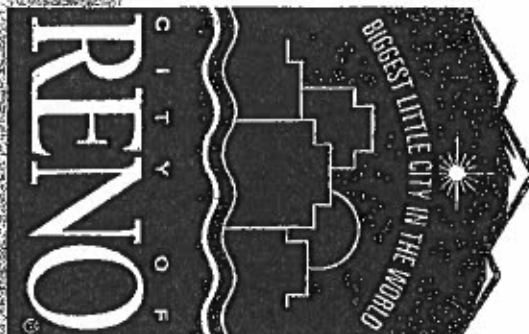
EFFECTIVE DATE: 02/01/2014

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 710 BALZAR CT

NAME OF BUSINESS: Meledie Wolf-Billings

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



LICENSE #: 121966

EXPIRATION DATE: 01/31/2015

RENO WASHOP CO. NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

# SECRETARY OF STATE



STATE OF NEVADA

## NEVADA STATE BUSINESS LICENSE

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

**Nevada Business Identification #NV20121100685**

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

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

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

IN WITNESS WHEREOF, I have hereunto  
set my hand and affixed the Great Seal of  
State, at my office on 06/01/2014

  
ROSS MILLER  
Secretary of State



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

*Please Post in a Conspicuous Location*

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

JA0998

323

1A 50191



VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Dec 2nd VALUE: Color

INSTRUCTOR: Melinda

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Nov 2014 VALUE: Product Knowledge

INSTRUCTOR: MD

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Oct 2014 VALUE: Product Knowledge

INSTRUCTOR: Melinda Ward

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

**INDEPENDENT INSTRUCTOR AGREEMENTS**

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

**Preamble**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Cosmetology Services  
☐ Hair Design Services  
☒ Licensed Instructor Services

☒ Aesthetician Services  
☐ Nail Technology Services  
☐ Other

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

Advanced product knowledge and facial  
and machine demos.

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

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

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

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

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

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

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

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

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

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

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

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

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

Saturday:

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

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

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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

JP \_\_\_\_\_

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

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

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

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

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

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

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

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

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





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

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

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

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

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

INSTRUCTOR

INTERNATIONAL ACADEMY OF STYLE

Lisa Pike  
Authorized Signature

[Signature]  
Authorized Signature

Lisa Pike  
Printed Name

Levi D. Coster  
Printed Name

Aesthetician Instructor  
Title

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

Lisa Pike  
Business/Company Name

3200 Lakeside dr. #15  
Address

Reno, Nv. 89509  
City/State, Zip

775.722.7200  
Phone Cell Phone

Fax

lisapike2012@yahoo.com  
Email

Website

EIN, UBI or SSN

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

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

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

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

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

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

Name of Business Lisa Pike  
SSN/FEIN # \_\_\_\_\_ Telephone # 775.722.7200  
Address 3200 Lakeside Dr. #75  
City Reno State Nv. Zip Code 89509  
Signature of Business Owner Lisa Pike Date 1.15.15

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

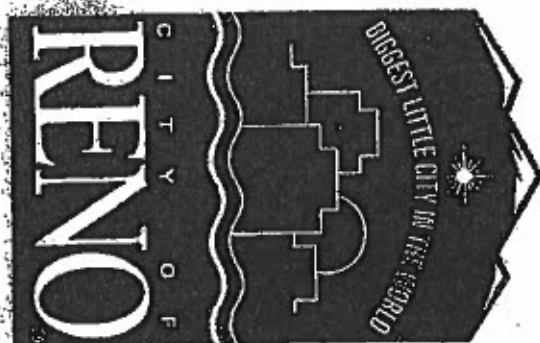
EFFECTIVE DATE: 03/01/2014

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 3200 Lakeside Dr Apt 75

NAME OF BUSINESS: Lisa Pike

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



LICENSE #: 122031

EXPIRATION DATE: 02/28/2015

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

IAS0203

335  
JA1010

SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

Sole Proprietor

Lisa Pike

Nevada Business Identification #NV20151030985

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

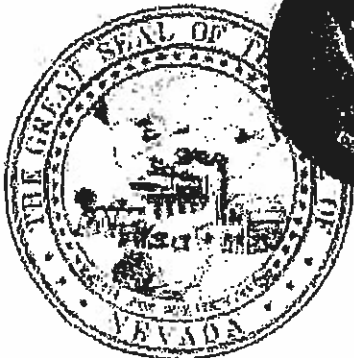
In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

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

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

*Barbara K. Cegavske*

ROSS MILLER  
Secretary of State



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

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

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 11-14

VALUE: eyelash class

INSTRUCTOR

Jane Fite

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 10/20/14

advanced

VALUE: make up class

INSTRUCTOR

Jane Fite

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: 12-14

VALUE: eyelash class

INSTRUCTOR

Jane Fite

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

**INDEPENDENT INSTRUCTOR AGREEMENTS**

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

**Preamble**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Cosmetology Services  
☐ Hair Design Services  
☒ Licensed Instructor Services

☐ Aesthetician Services  
☒ Nail Technology Services  
☐ Other

JA1014 IAS0207

339



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

Advanced Gel techniques, stamping, airbrushing,  
specialty shapes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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


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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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


 \_\_\_\_\_

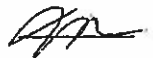
JA1017 IAS0210


342



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

\_\_\_\_\_ 

\_\_\_\_\_ 

\_\_\_\_\_ 

 \_\_\_\_\_

\_\_\_\_\_ 

 \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTOR

INTERNATIONAL ACADEMY OF STYLE

Joyce Mikesell  
Authorized Signature

[Signature]  
Authorized Signature

Joyce Mikesell  
Printed Name

[Signature]  
Printed Name

Instructor  
Title

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

Nails by Joyce Mikesell  
Business/Company Name

780 Apple St.  
Address

Reno NV 89502  
City, State, Zip

775 338 8625  
Phone                      Cell Phone

                      
Fax

ameltingsmyle@aol.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 Joyce Mikesel. I have no employees working for me at this time.

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

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

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

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



THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 06/01/2014

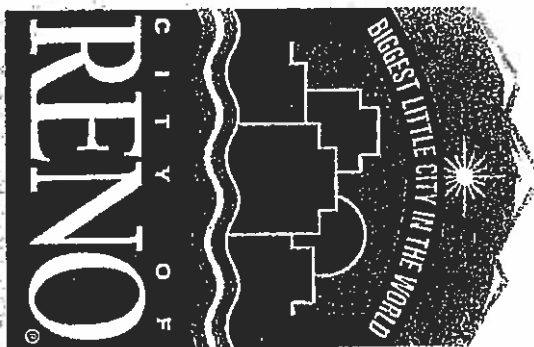
BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 780 Apple St

NAME OF BUSINESS: Joyce L Milkesell

LICENSEE - NAME AND ADDRESS:

Joyce L Milkesell  
780 Apple St  
RENO, NV 89502



LICENSE #: 129140

EXPIRATION DATE: 05/31/2015

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

  
SIGNATURE

CITY CLERK

City of Reno

IAS0216

JA1023

348

SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

Sole Proprietor

Joyce Mikesell

Nevada Business Identification #NV20131682220

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

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

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



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

  
ROSS MILLER  
Secretary of State

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

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

JA1024

1/5/2017

349

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Jan. 2014 Nail Airbrush  
VALUE: ~~BASIC~~ → Advanced  
INSTRUCTOR: Joyce Mikesell

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

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

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: March 2014 Gel Polish  
VALUE: + Gel Polish  
Art  
INSTRUCTOR: Joyce M. Keesell

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

**INDEPENDENT INSTRUCTOR AGREEMENTS**

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

**Preamble**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☒ Cosmetology Services  
☒ Hair Design Services  
☒ Licensed Instructor Services

☒ Aesthetician Services  
☒ Nail Technology Services  
☐ Other

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

Advanced demos, product knowledge, Color law, night theory

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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


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

In addition to the above, Instructor represents as follows:

Instructor's Initials







YES NO

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

 \_\_\_\_\_

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



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

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

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

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

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

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

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

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

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

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

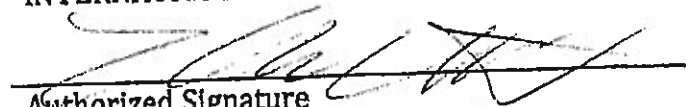
opportunity to consult with his or her legal counsel and either has done so or has voluntarily elected not to do so, and he or she fully understands all terms and conditions set forth herein. **Any terms and conditions of this Agreement may be modified or amended as necessary only by written instrument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

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

INSTRUCTOR

INTERNATIONAL ACADEMY OF STYLE

  
Authorized Signature

  
Authorized Signature

Faustine Flamm  
Printed Name

[illegible]  
Printed Name

instructor  
Title

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

Faustine N. Flamm  
Business/Company Name

1276 philippi Street  
Address

Carson City, NV 89701  
City, State, Zip

(775) 846-8800 Same  
Phone Cell Phone

N/A  
Fax

N/A  
Email

N/A  
Website

EIN, UBI or SSN

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

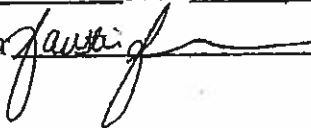
**NOTICE OF SOLE PROPRIETORSHIP WITH NO EMPLOYEES AND ELECTION NOT TO  
MAINTAIN WORKER'S COMPENSATION COVERAGE**

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

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

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

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

Name of Business Faustine Flamm  
SSN/FEIN # \_\_\_\_\_ Telephone # (775) 846-8800  
Address 1276 Philippi Street  
City Carson City State NV Zip Code 89701  
Signature of Business Owner  Date 1-15-2015

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

Sole Proprietor  
faustine flamm

Nevada Business Identification #NV20131748185

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

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

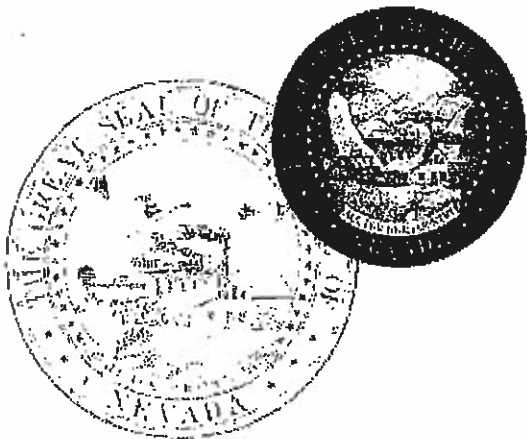
Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

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



Barbara K. Cegavske

ROSS MILLER  
Secretary of State



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

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

JA1036

361

IAS0229

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 01/01/2015

BUSINESS  
CLASSIFICATION

Booth Rental

BUSINESS LOCATION

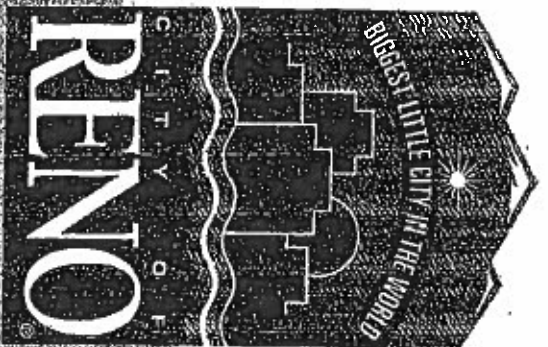
1276 Philipp St

NAME OF BUSINESS

Faustine N Flamm

LICENSEE NAME AND ADDRESS

Faustine N Flamm  
1276 Philipp St  
CARSON CITY, NV 89201



LICENSE #: 127198

IAS0230

JA1037

EXPIRATION DATE: 12/31/2015

36

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: October 2014

VALUE: Flatiron  
techniques

INSTRUCTOR: faustel

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: Nov. 14

VALUE: bleach wash

INSTRUCTOR: faustel

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: dec. 2014

VALUE: toners

INSTRUCTOR: faustel



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

**INDEPENDENT INSTRUCTOR AGREEMENTS**

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

**Preamble**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☒ Cosmetology Services  
☒ Hair Design Services  
☒ Licensed Instructor Services

☒ Aesthetician Services  
☒ Nail Technology Services  
☒ Other

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

Advanced Training In Ethnic Hair  
California Boards

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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

WJ \_\_\_\_\_

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

- services provided under this Agreement? \_\_\_\_\_ WJS
- C. Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement? \_\_\_\_\_ WJS
- D. Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS? \_\_\_\_\_ WJS
- 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? WJS \_\_\_\_\_
- 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? \_\_\_\_\_ WJS
- 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? WJS \_\_\_\_\_

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

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

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

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

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

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

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

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

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



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

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

INSTRUCTOR

INTERNATIONAL ACADEMY OF STYLE

Charissa Banks  
Authorized Signature

[Signature]  
Authorized Signature

Charissa Banks  
Printed Name

Lani D. Carter  
Printed Name

Instructor / Cosmetology  
Title

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

Char's Charades  
Business/Company Name

10601 Vista Bella Lane  
Address

Reno NV 89521  
City, State, Zip

Phone

775 703-8158  
Cell Phone

Fax

charissa\_banks@yahoo.com  
Email

Website

EIN, UBI or SSN

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

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

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

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

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

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

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

**ROSS MILLER**  
*Secretary of State*

**SCOTT W. ANDERSON**  
*Deputy Secretary  
for Commercial Recordings*

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20131678246

**Name:** charissa banks

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

**Exemption Code:** 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

Issued this 14th day of January, 2015.

*Please Post in a Conspicuous Location*

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2015

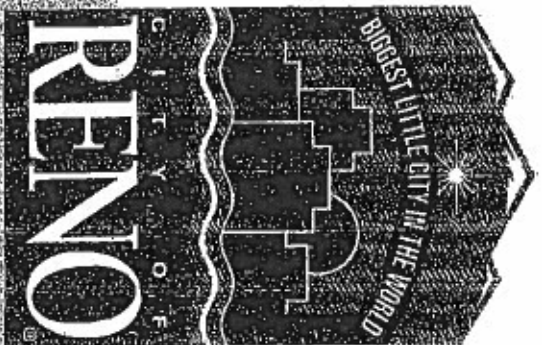
BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 2295 Market St.

NAME OF BUSINESS: Chart's Charades

LICENSEE NAME AND ADDRESS:

Charissa Banks  
10601 Vista Bella Ln  
RENO, NV 89521



LICENSE #: 125820

EXPIRATION DATE: 01/31/2016

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

*Charissa Banks*  
SIGNATURE

CITY CLERK

City of Reno

JA1050  
IAS0243

375

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: October 2014  
VALUE: 1 credit  
up

INSTRUCTOR: \_\_\_\_\_

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: November 2014  
VALUE: 2 credits

INSTRUCTOR: up

VOUCHER

ADVANCED EDUCATION DEMONSTRATION

DATE: December 2014  
VALUE: 1 credit

INSTRUCTOR: up

ORIGINAL

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

5 NEVADA DEPARTMENT OF ADMINISTRATION  
6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

8  
9 of  
10 INTERNATIONAL ACADEMY OF  
STYLE, BONNIE SCHULTZ & LONI  
11 CASTEEL  
12  
13  
14

Case No.: 1706718

Appeal No.: 1702545-SYM

15 INTERNATIONAL ACADEMY OF STYLE'S

16 DOCUMENTARY EXHIBIT #4

17  
18  
19  
20  
21  
22 RECEIVED  
AND  
FILED  
2017 JUN 28 PM 2:43  
23  
24 STATE OF NEVADA  
DEPT OF ADMINISTRATION  
HEARINGS DIVISION  
APPEALS OFFICE  
25

ENTERED INTO  
EVIDENCE AS EXHIBIT 4



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

**AFFIRMATION**

The undersigned does hereby affirm that **INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #4** filed under Appeal No. 1702545-SYM:

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

**-OR-**

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

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

**-or-**

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

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

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



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

**CERTIFICATE OF SERVICE**

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

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

**INTERNATIONAL ACADEMY OF STYLE'S**

**DOCUMENTARY EXHIBIT #4**

on the following in said cause as indicated below:

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

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

  
KATRINA A. TORRES



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

JA1054



INDEX TO INTERNATIONAL ACADEMY OF STYLE'S  
DOCUMENTARY EXHIBIT #4  
Appeal No. 1702545-SYM

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



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

JA1055

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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

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

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$\_\_\_\_\_.

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

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

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

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

Signed: Stacy A. Slazas  
Independent Contractor

Date: 7/3/2002

Signed: [Signature]  
International Academy of Style

Date: 7/3/02

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Stacy J. Slazas

Business name, if different from above

Same

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

☐ Exempt  
payee

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

1011 Riverside Dr. #76

City, state, and ZIP code

RENO, NV 89503

Requester's name and address (optional)

List account number(s) here (optional)

**Taxpayer Identification Number (TIN)**

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

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

Resident alien/sole proprietor

OR

Employer identification number

**Certification**

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person >

Stacy J. Slazas

Date >

**General Instructions**

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

**Purpose of Form**

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 06/01/2012

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION:

1077 Riverside Dr Apt 76

NAME OF BUSINESS:

Stacy Slazas

LICENSEE - NAME AND ADDRESS:

Stacy Slazas  
1077 Riverside Dr #76  
RENO, NV 89503

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

IAS0247

*Stacy Slazas*  
SIGNATURE  
CITY CLERK  
City of Reno



LICENSE #: 122850

EXPIRATION DATE: 05/31/2013

RENO, WASHOE CO., NEVADA

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

STATE OF NEVADA)  
Washoe COUNTY) SS.

Stacy A. Slazas being duly sworn, deposes and states:

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

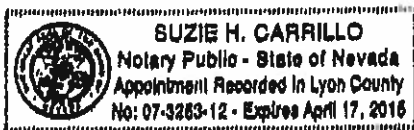
I, Stacy A. Slazas do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name

SIGNED AND SWORN to before me this 3<sup>rd</sup> day of July 2012

By STACY ANN SLAZAS



Suzie H. Carrillo  
NOTARY PUBLIC

**ROSS MILLER**  
*Secretary of State*

**SCOTT W. ANDERSON**  
*Deputy Secretary  
for Commercial Recordings*

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20121360614

**Name:** stacy ann slazas

**Exemption Code:** 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

Issued this 6th day of June, 2012.

*Please Post in a Conspicuous Location*

1:54 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
<b>Jan - Dec 13</b>			
8188	1/1/2013	International Acade...	300.00
8216	1/11/2013	International Acade...	264.00
8235	1/21/2013	International Acade...	55.00
8231	1/29/2013	International Acade...	492.00
8242	2/5/2013	International Acade...	355.00
8263	2/8/2013	International Acade...	522.50
8282	2/15/2013	International Acade...	511.50
8293	2/22/2013	International Acade...	506.00
8320	3/1/2013	International Acade...	506.00
8327	3/8/2013	International Acade...	506.00
8350	3/15/2013	International Acade...	456.50
8368	3/22/2013	International Acade...	475.00
8374	3/29/2013	International Acade...	378.00
8393	4/5/2013	International Acade...	442.00
8412	4/12/2013	International Acade...	453.00
8428	4/19/2013	International Acade...	475.00
8444	4/26/2013	International Acade...	418.00
8450	4/28/2013	International Acade...	1,000.00
8494	5/14/2013	International Acade...	165.00
<b>Jan - Dec 13</b>			<b>8,276.50</b>



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

Barbara Jones

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 9.00 hourly.

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

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

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

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

Signed: Barbara Jones  
Independent Contractor

Date 12-11-12

Signed: [Signature]  
International Academy of Style

Date 12/11/12



**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See specific instructions on page 2.

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

**Part I Taxpayer Identification Number (TIN)**

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

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

Social security number
OR
Employer identification number <b>11015001009-001</b>

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

**Sign Here** Signature of U.S. person > **Barbara Jones**

Date > **12-11-12**

**General Instructions**

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

**Purpose of Form**

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

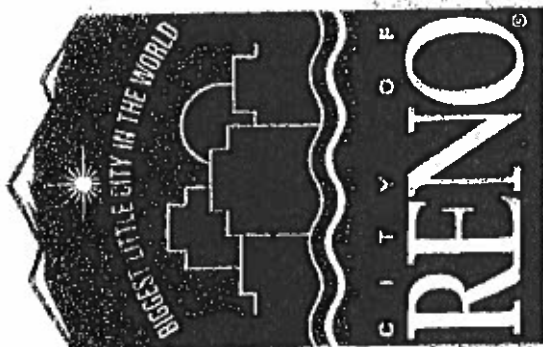
LICENSE #: 124073

EXPIRATION DATE: 10/31/2013

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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



THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 11/01/2012

BUSINESS CLASSIFICATION: General Business

BUSINESS LOCATION: 17660 E Aspen Cir

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

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

  
SIGNATURE CITY CLERK

City of Reno

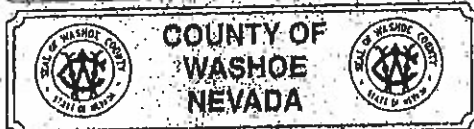
IAS0253

**LICENSE NUMBER**

038831 B1205336

**LICENSE TYPE**

B1

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

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

**YEAR LICENSE VALID**

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

**LICENSE FEE PAID**

\$75.00

THIS CERTIFIES THAT  
IN THE NAME OF  
LOCATED ATBARBIE'S CREATIVE NAIL INSTRUCTION & SERVICES  
BARBARA JONES  
17660 E ASPEN CIRBARBIE'S CREATIVE NAIL INSTRUCTION & SERVICES  
BARBARA JONES  
17660 E ASPEN CIR  
RENO NV 89508

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

STATE OF NEVADA CONSUMER USE TAX PERMIT  
DEPARTMENT OF TAXATION

Taxpayer ID: 1015001009-001  
Correspondence ID: 1200007425907  
Date: 11/26/2012

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

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

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

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

2:20 PM

01/08/14

# INTERNATIONAL ACADEMY OF STY

## Checks for Barbara Jones

January through December 2013

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8259	2/1/2013	International Acade...	125.00
8268	2/8/2013	International Acade...	472.50
8285	2/15/2013	International Acade...	252.00
8296	2/22/2013	International Acade...	391.50
8317	3/1/2013	International Acade...	243.00
8328	3/8/2013	International Acade...	459.00
8356	3/15/2013	International Acade...	337.50
8385	3/22/2013	International Acade...	364.50
8375	3/29/2013	International Acade...	270.00
8396	4/5/2013	International Acade...	369.00
8419	4/12/2013	International Acade...	342.00
8421	4/17/2013	International Acade...	180.00
8430	4/19/2013	International Acade...	346.50
8447	4/26/2013	International Acade...	382.50
8466	5/3/2013	International Acade...	279.00
8464	5/10/2013	International Acade...	292.50
8501	5/17/2013	International Acade...	162.00
8518	5/24/2013	International Acade...	180.00
8546	6/7/2013	International Acade...	216.00
			<u>5,664.50</u>
Jan - Dec 13			



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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

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

	1/1/13 - 12/31/13				
AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
CURS	8:00AM 5:PM			8:30AM 5:PM	

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 14.00.

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

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

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

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

Signed: Melissa Wolf  
Independent Contractor

Date 1-2-13

Signed: [Signature]  
International Academy of Style

Date 1/2/13

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See specific instructions on page 2.

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

<b>Taxpayer Identification Number (TIN)</b> Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	Social security number OR Employer identification number
---	--

<b>Certification</b> Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below). Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.	
Sign Here Signature of U.S. person > <b>Melissa Wolf</b>	Date > <b>1-2-13</b>

## General Instructions

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

### Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

### Definition of a U.S. person.

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

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

### Special rules for partnerships.

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

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

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



THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2013

BUSINESS CLASSIFICATION: General Business

BUSINESS LOCATION: 732 BALZAR CIR

NAME OF BUSINESS: Melissa Wolf

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

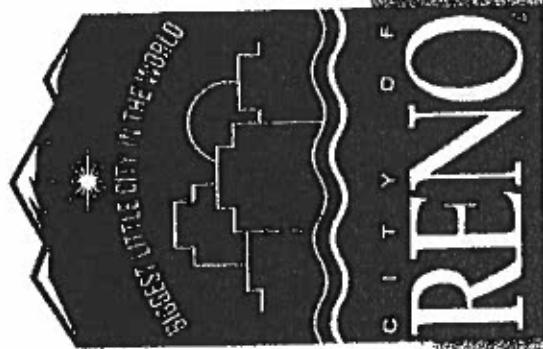
395

IAS0259

City of Reno

CITY CLERK

SIGNATURE



LICENSE #: 121971

EXPIRATION DATE: 01/31/2014

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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



STATE OF NEVADA)  
Washoe COUNTY) SS.

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

**Signed**

**Printed Name**

By Melissa Wolf



**ROSS MILLER**  
*Secretary of State*

**SCOTT W. ANDERSON**  
*Deputy Secretary  
for Commercial Recordings*

**STATE OF NEVADA**



**OFFICE OF THE  
SECRETARY OF STATE**

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20131686417

**Name:** melissa wolf

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

**Exemption Code:** 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

Issued this 22nd day of November, 2013.

*Please Post in a Conspicuous Location*

22-10

397

JA1072

IAS0261

1:48 PM

01/08/14

## INTERNATIONAL ACADEMY OF STYLE

## Checks for Melissa Wolf

January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8248	2/5/2013	International Acade...	618.00
8287	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
8588	6/14/2013	International Acade...	567.50
8582	6/21/2013	International Acade...	553.00
8624	7/12/2013	International Acade...	574.00
8648	7/26/2013	International Acade...	427.00
8698	8/9/2013	International Acade...	560.00
8755	8/30/2013	International Acade...	693.00
8809	9/20/2013	International Acade...	847.00
8841	10/4/2013	International Acade...	560.00
8876	10/18/2013	International Acade...	567.00
8918	11/1/2013	International Acade...	644.00
8958	11/15/2013	International Acade...	490.00
8980	11/22/2013	International Acade...	384.00
9029	12/13/2013	International Acade...	518.00
9043	12/20/2013	International Acade...	245.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>12,252.60</u>



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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 12.

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

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

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

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

Signed: [Signature]  
Independent Contractor

Date 1/2/13

Signed: [Signature]  
International Academy of Style

Date 1/2/13

# Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)  
Andrea Rene Upson

Business name, if different from above

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

Address (number, street, and apt. or suite no.)  
3872 Zoe Ln.

City, state, and ZIP code  
Reno, NV 89519

List account number(s) here (optional)

Requester's name and address (optional)

## Taxpayer Identification Number (TIN)

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

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

Social security number

OR

Employer identification number

## Certification

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person > Alup

Date > 1/2/13

## General Instructions

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

### Purpose of Form

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

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

STATE OF NEVADA)  
Washoe ) SS.  
COUNTY)

Andrea Upson being duly sworn, deposes and states:

1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
3. In accordance with the provisions of NRS 616B.639, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS.
5. In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
8. Further affiant sayeth not

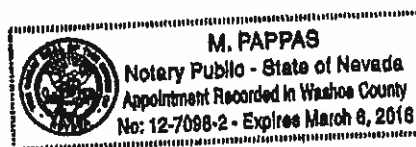
I, Andrea Upson do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name

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

By Andrea Upson



[Signature]  
NOTARY PUBLIC

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2013

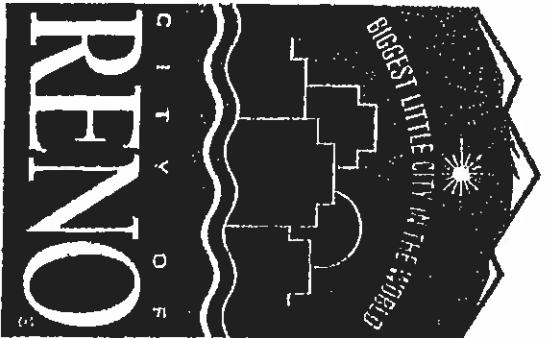
BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 3872 Zoe Ln

NAME OF BUSINESS: Andrea Upson

LICENSEE - NAME AND ADDRESS:

Andrea Rene Upson  
3872 Zoe Ln  
RENO, NV 89519



LICENSE #: 121909

JA1077  
IAS0266

EXPIRATION DATE: 01/31/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

  
SIGNATURE

CITY CLERK

City of Reno

# SECRETARY OF STATE



STATE OF NEVADA

## NEVADA STATE BUSINESS LICENSE

Sole Proprietor

Andrea Upson

• Nevada Business Identification #NV20101590989

**Expiration Date: 08/31/2014**

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

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

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

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

ROSS MILLER  
Secretary of State



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

*Please Post in a Conspicuous Location*

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



1:48 PM

01/08/14

## INTERNATIONAL ACADEMY OF STY

## Checks for Annie Upson

January through December 2013

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8261	2/8/2013	International Acade...	438.00
8278	2/16/2013	International Acade...	225.50
8294	2/22/2013	International Acade...	303.00
8318	3/1/2013	International Acade...	258.00
8334	3/8/2013	International Acade...	258.00
8349	3/15/2013	International Acade...	270.00
8373	3/29/2013	International Acade...	201.00
8400	4/5/2013	International Acade...	264.00
8411	4/12/2013	International Acade...	258.00
8443	4/26/2013	International Acade...	330.00
8470	5/3/2013	International Acade...	264.00
8487	5/10/2013	International Acade...	222.00
8497	5/17/2013	International Acade...	261.00
8518	5/24/2013	International Acade...	261.00
8530	5/31/2013	International Acade...	228.00
8550	6/7/2013	International Acade...	258.00
8565	6/14/2013	International Acade...	258.00
8601	6/28/2013	International Acade...	468.00
8622	7/12/2013	International Acade...	447.50
8645	7/26/2013	International Acade...	507.50
8694	8/9/2013	International Acade...	516.00
8724	8/16/2013	International Acade...	261.00
8734	8/23/2013	International Acade...	261.00
8751	8/30/2013	International Acade...	215.00
8764	9/6/2013	International Acade...	258.00
8785	9/13/2013	International Acade...	258.00
8808	9/20/2013	International Acade...	252.00
8826	9/27/2013	International Acade...	258.00
8838	10/4/2013	International Acade...	258.00
8861	10/11/2013	International Acade...	258.00
8880	10/18/2013	International Acade...	258.00
8896	10/24/2013	International Acade...	240.00
8914	11/1/2013	International Acade...	258.00
8945	11/8/2013	International Acade...	248.00
8980	11/15/2013	International Acade...	234.00
8983	11/22/2013	International Acade...	114.00
9009	12/9/2013	International Acade...	429.00
9030	12/13/2013	International Acade...	225.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>10,880.50</u>

404

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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

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

	1/1/13 - 12/31/13				
AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
HOURS	1:00 - 7:30	1:00 - 7:30		1:00 - 7:30	

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 9.00.

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

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

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

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

Signed: Becky Hernandez  
Independent Contractor

Date 1-2-2013

Signed: [Signature]  
International Academy of Style

Date 1/2/13

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2

Name (as shown on your income tax return) <b>Rebecca Hernandez</b>	
Business name, if different from above	
Check appropriate box: <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > ..... <input type="checkbox"/> Other (see instructions) >	<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Exempt payee
Address (number, street, and apt. or suite no.) <b>74 Zircon Dr</b>	Requester's name and address (optional)
City, state, and ZIP code <b>Reno NV 89521</b>	
List account number(s) here (optional)	

**Taxpayer Identification Number (TIN)**

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

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

Social security number
or
Employer identification number

**Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
  2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
  3. I am a U.S. citizen or other U.S. person (defined below).
- Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

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

**General Instructions**

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

**Purpose of Form**

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

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

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. person. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

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

STATE OF NEVADA)

) SS.  
Washoe COUNTY)

Rebecca Hernandez being duly sworn, deposes and states:

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

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

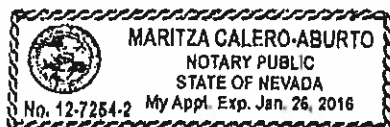
Signed

Printed Name

Rebecca Hernandez

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

By Rebecca Leigh Hernandez



Capri  
NOTARY PUBLIC

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

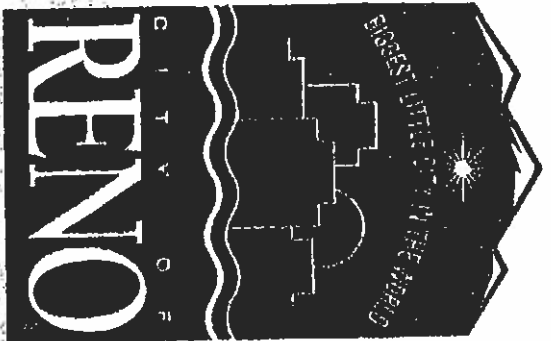
EFFECTIVE DATE: 07/01/2013

BUSINESS  
CLASSIFICATION: Beauty Shop

BUSINESS LOCATION: 7111 S Virginia St Ste A16

NAME OF BUSINESS: Aplus Hair Nails & Skin

LICENSEE - NAME AND ADDRESS:  
Rebecca Hernandez  
7111 S Virginia St Suite A16  
RENO, NV 89511



LICENSE #: 114200

EXPIRATION DATE: 06/30/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

IAS0272  
JA1083

408

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

**ASJL, LLC**

**Nevada Business Identification # NV20091277210**

**Expiration Date: June 30, 2014**

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

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

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



**ROSS MILLER**  
Secretary of State

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

*Please Post in a Conspicuous Location*

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

409

IAS6273

JA1084

1:52 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8275	2/13/2013	International Acade...	229.50
8279	2/15/2013	International Acade...	175.50
8305	2/22/2013	International Acade...	171.00
8316	3/1/2013	International Acade...	175.50
8332	3/8/2013	International Acade...	175.50
8367	3/22/2013	International Acade...	292.50
8372	3/29/2013	International Acade...	130.50
8389	4/5/2013	International Acade...	193.50
8423	4/19/2013	International Acade...	297.00
8459	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
8580	6/28/2013	International Acade...	292.50
8623	7/12/2013	International Acade...	207.00
8636	7/19/2013	International Acade...	175.50
8647	7/26/2013	International Acade...	189.00
8672	8/2/2013	International Acade...	148.50
8693	8/9/2013	International Acade...	171.00
8725	8/16/2013	International Acade...	229.50
8738	8/23/2013	International Acade...	190.00
8763	8/30/2013	International Acade...	170.00
8768	9/5/2013	International Acade...	170.00
8780	9/13/2013	International Acade...	170.00
8806	9/20/2013	International Acade...	190.00
8837	10/4/2013	International Acade...	315.00
8860	10/11/2013	International Acade...	190.00
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
8982	11/22/2013	International Acade...	209.00
9006	12/9/2013	International Acade...	209.00
9060	12/20/2013	International Acade...	390.50
	12/21/2013	Petty Cash	200.00
			<u>7,680.50</u>
Jan - Dec 13			

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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

1/1/13 - 12/31/13

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
HOURS	8:30 - 5	8:30 - 5	8:30 - 7:30	8:30 - 5	

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.  
I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 15.00.

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

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

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

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

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

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



**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

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

Business name, if different from above

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

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

City, state, and ZIP code  
Reno NV 89502

Requester's name and address (optional)

List account number(s) here (optional)

**Taxpayer Identification Number (TIN)**

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

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

Social security number
OR
Employer identification number

**Certification**

Under penalties of perjury, I certify that:

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

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

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

**General Instructions**

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

**Purpose of Form**

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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



1007332921

Please see instructions regarding form detail and online registration options.

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

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

JA1089

APP-01.00  
Revised 11-01-12

**NEVADA DEPARTMENT OF TAXATION**  
**SUPPLEMENTAL REGISTRATION**

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

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

**For Department Use Only**

TID:

1007332921

Dept. of Taxation Representative accepting application:

*Dandy*

**RECEIVED**

NOV 19 2013

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

*Meledie Wolf*

2. Business telephone number:

*775) 224-7504*

3.

List STATE of Incorporation or formation, if applicable:

Department of Taxation  
 District 4

**FEES AND SECURITY DEPOSIT**

4. Estimated total monthly receipts:

*1,800*

6.

Estimated total Nevada monthly TAXABLE receipts:

*Q*

7. Reporting cycle (check choice of reporting)

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

Monthly

Quarterly

Annual

Sales/Use Tax

Use Tax

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

☐  
☐  
☐

☐  
☐

☒

8. Security (See Instructions)

☐ Cash \$

☐ Surety #

9. Sales Tax Fee (See instructions):

*J*

10. Total Nevada Business Locations:

1

**OTHER INFORMATION**

Name of spouse/relative

Address of spouse/relative

Phone number of spouse/relative

*Patrick Billings*

*710 Balzar Cir Reno, NV 89502*

*(775) 530-3881*

Name of other contact

Address of other contact

Phone number of other contact

Accountant/bookkeeper

Address of accountant/bookkeeper

Phone number of accountant/bookkeeper

Other employment (If applicable):

Company name:

Company name:

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

Business account:

Personal account:

*US Bank*

**FOR DEPARTMENT USE ONLY**

ST/UT No.:

MBT No.:

Combine Accts: ☐ Yes ☐ No

Previous Acct:

Previous Acct Cancelled: ☐ Yes ☐ No

Comments: *Reinstate BUS eff 1-1-14*

*No fee*

☐ Cash

☐ Check

ABA #:

Bank:

Branch:

\*\*For an introduction to the Department and general information, see our Taxpayer Information Packet Online at [www.tax.state.nv.us](http://www.tax.state.nv.us) \*\*

APP-01.01  
 SUPPLEMENTAL APPLICATION  
 Revised 11-01-12

415

JA1090

IAS0279

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

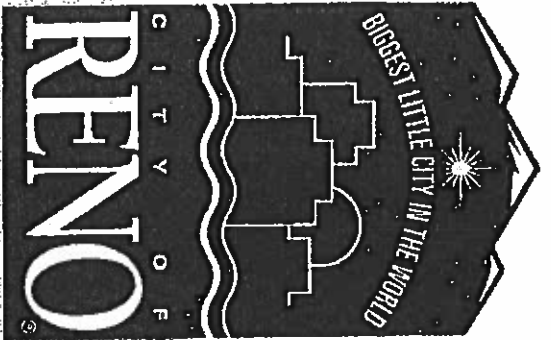
EFFECTIVE DATE: 02/01/2013

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 710 BALZAR CIR

NAME OF BUSINESS: Melodie Wolf-Billings

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



LICENSE #: 121966

EXPIRATION DATE: 01/31/2014

RENO, WASHOE CO., NEVADA

JA1091  
IAS0280

416

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

  
SIGNATURE

CITY CLERK

City of Reno

1:50 PM

01/08/14

## INTERNATIONAL ACADEMY OF STY

## Checks for Meledie Wolf

January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8241	2/5/2013	International Acade...	255.00
8280	2/15/2013	International Acade...	510.00
8298	2/22/2013	International Acade...	540.00
8315	3/1/2013	International Acade...	555.00
8329	3/8/2013	International Acade...	570.00
8351	3/15/2013	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
8448	4/26/2013	International Acade...	555.00
8462	5/3/2013	International Acade...	692.50
8471	5/3/2013	International Acade...	200.00
8485	5/10/2013	International Acade...	587.50
8503	5/17/2013	International Acade...	582.50
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...	887.50
8629	7/12/2013	International Acade...	575.00
8637	7/19/2013	International Acade...	530.00
8648	7/26/2013	International Acade...	502.50
8674	8/2/2013	International Acade...	720.00
8699	8/9/2013	International Acade...	555.00
8727	8/16/2013	International Acade...	562.50
8731	8/23/2013	International Acade...	592.50
8759	8/30/2013	International Acade...	601.25
8769	9/6/2013	International Acade...	593.00
8782	9/13/2013	International Acade...	592.20
8803	9/20/2013	International Acade...	592.50
8823	9/27/2013	International Acade...	592.50
8843	10/4/2013	International Acade...	595.00
8863	10/11/2013	International Acade...	595.00
8874	10/18/2013	International Acade...	595.00
8893	10/24/2013	International Acade...	562.50
8902	10/24/2013	International Acade...	100.00
8917	11/1/2013	International Acade...	612.50
8943	11/8/2013	International Acade...	602.50
8958	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...	580.00
9042	12/20/2013	International Acade...	600.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>25,415.95</u>

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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 25.00.

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

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

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

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

Signed: \_\_\_\_\_  
Independent Contractor

Date 1/2/13

Signed: \_\_\_\_\_  
International Academy of Style

Date 1/2/13

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
**JOYNE MIKESE**

Business name, if different from above

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

Address (number, street, and apt. or suite no.)  
**18271 Alderwood Ct.**

City, state, and ZIP code  
**Reno NV 89508**

List account number(s) here (optional)

Requester's name and address (optional)

## Taxpayer Identification Number (TIN)

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

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

Disregarded entity number

or

Employer identification number

## Certification

Under penalties of perjury, I certify that:

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

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

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

## General Instructions

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

### Purpose of Form

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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



Washoe COUNTY)

Joyce Leeann Milkesell being duly sworn, deposes and states:

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

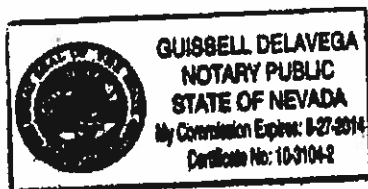
I, James H. Mitchell do hereby swear under penalty of perjury that the  
assertions of this affidavit are true.

**Signed**

**Printed Name**

SIGNED AND SWORN to before me this 21 day of November 1920 13

By Joyce L Mikesell



**NOTARY PUBLIC**

**ROSS MILLER**  
Secretary of State

**SCOTT W. ANDERSON**  
Deputy Secretary  
for Commercial Recordings

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** 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

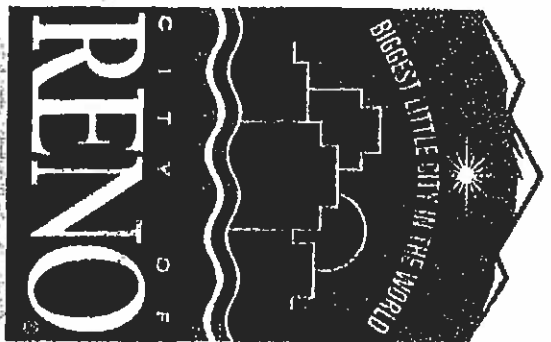
EFFECTIVE DATE: 06/01/2013

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 18221 Alderwood Ct

NAME OF BUSINESS: Joyce L. Mikesell

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



LICENSE #: 125758

EXPIRATION DATE: 05/31/2014

IAS0286  
JA1097

422

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

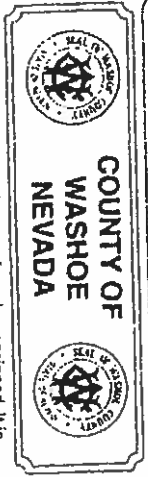
CITY CLERK

City of Reno

LICENSE - NOT TRANSFERABLE  
POST IN A CONSPICUOUS PLACE

LICENSE NUMBER  
039342 B1302937

LICENSE TYPE  
B1



COUNTY OF  
WASHOE  
NEVADA

LICENSE FEE PAID  
\$75.00

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

IAS087

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

THIS CERTIFIES THAT  
IN THE NAME OF  
LOCATED AT

JOYCE MIKESELL  
JOYCE MIKESELL  
18221 ALDERWOOD CT

JOYCE MIKESELL  
JOYCE MIKESELL  
18221 ALDERWOOD CT  
RENO NV 89508

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



STATE OF NEVADA CONSUMER USE TAX PERMIT  
DEPARTMENT OF TAXATION

Taxpayer ID: 1006645632-003  
Correspondence ID: 1300007905767  
Date: 07/01/2013

JOYCE MIKESELL  
18221 ALDERWOOD CT  
RENO NV 89508-5803

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

Permit Location:  
JOYCE MIKESELL  
18221 ALDERWOOD CT  
RENO NV 89508-5803

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

(Detach Here)

Attached is your Nevada Consumer Use Tax Permit.

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

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

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

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

The Department of Taxation is providing businesses with the ability to view and manage their accounts via the Internet through its Interactive website, NevadaTax, located at <http://nevadatanv.gov/>. Businesses can file tax returns, make payments, and view financials associated with their Sales and Use Tax account, Modified Business Tax account, and Business License account.

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

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

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

DISTRICT OFFICE LOCATION

MAIN OFFICE	LAS VEGAS OFFICE	HENDERSON OFFICE	RENO OFFICE
1550 College Parkway, Suite 115 Carson City, Nevada, 89706-7937 Phone: (775) 684-2000	Grant Sawyer Office Bldg. Suite 1300 555 E. Washington Avenue Las Vegas, Nevada, 89101 Phone: (702)486-2300	2550 Paseo Verde Parkway, Suite 180 Henderson, Nevada, 89074 Phone: (702)486-2300	4800 Kietzke Lane Building L, Suite 235 Reno, Nevada, 89502 Phone: (775)687-9999

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

JA1099 IAS0288

424

1:46 PM

01/08/14

**INTERNATIONAL ACADEMY OF STY**  
**Checks for Joyce Mikesell**  
 January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8208	1/4/2013	International Acade...	600.00
8222	1/11/2013	International Acade...	600.00
8227	1/18/2013	International Acade...	600.00
8238	1/29/2013	International Acade...	625.00
8256	2/1/2013	International Acade...	525.00
8289	2/8/2013	International Acade...	600.00
8287	2/16/2013	International Acade...	502.50
8304	2/22/2013	International Acade...	502.50
8310	3/1/2013	International Acade...	750.00
8336	3/8/2013	International Acade...	600.00
8347	3/16/2013	International Acade...	600.00
8371	3/29/2013	International Acade...	525.00
8387	4/5/2013	International Acade...	600.00
8418	4/12/2013	International Acade...	485.00
8432	4/19/2013	International Acade...	525.00
8449	4/26/2013	International Acade...	480.00
8460	5/3/2013	International Acade...	600.00
8488	5/10/2013	International Acade...	525.00
8507	5/17/2013	International Acade...	525.00
8520	5/24/2013	International Acade...	622.00
8535	5/31/2013	International Acade...	525.00
8547	6/7/2013	International Acade...	525.00
8581	6/14/2013	International Acade...	457.50
8579	6/21/2013	International Acade...	472.50
8598	6/28/2013	International Acade...	532.50
8628	7/12/2013	International Acade...	865.00
8651	7/26/2013	International Acade...	525.00
8676	8/2/2013	International Acade...	570.00
8696	8/9/2013	International Acade...	600.00
8719	8/16/2013	International Acade...	510.00
8739	8/23/2013	International Acade...	570.00
8758	8/30/2013	International Acade...	540.00
8770	9/6/2013	International Acade...	525.00
8783	9/13/2013	International Acade...	450.00
8800	9/20/2013	International Acade...	637.50
8829	9/27/2013	International Acade...	525.00
8835	10/4/2013	International Acade...	510.00
8884	10/11/2013	International Acade...	540.00
8892	10/24/2013	International Acade...	825.00
8912	11/1/2013	International Acade...	495.00
8937	11/8/2013	International Acade...	525.00
8964	11/15/2013	International Acade...	555.00
8987	11/22/2013	International Acade...	570.00
9001	12/11/2013	International Acade...	775.00
9024	12/13/2013	International Acade...	350.00
9044	12/20/2013	International Acade...	275.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>25,772.00</u>

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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

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

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

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

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

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
HOURS	9:00-4:30pm		9:00-4:30pm		

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 9.00 per hr.

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

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

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

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

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

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

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific instructions on page 2

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

Business name, if different from above

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

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

City, state, and ZIP code  
**Sparks, NV 89431**

Requester's name and address (optional)

List account number(s) here (optional)

**Taxpayer Identification Number (TIN)**

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

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

Resident alien's number  
OR  
Employer identification number

**Certification**

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person > **Shannon Carolann Gochnour** **1/2/2013**

**General Instructions**

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

**Purpose of Form**

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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



THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

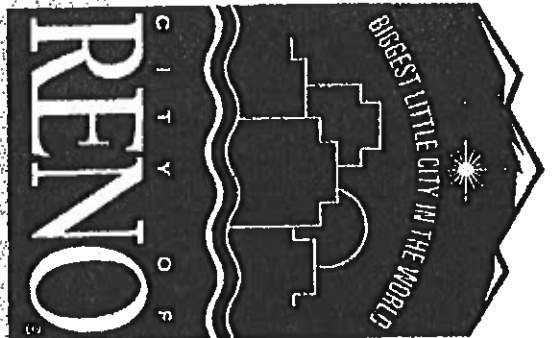
EFFECTIVE DATE: 05/01/2013

BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 220 Quail St

NAME OF BUSINESS: GOCHNOUR, SHANNON C

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



LICENSE #: 71094

EXPIRATION DATE: 04/30/2014

JA1103  
IAS0292

428

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

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

STATE OF NEVADA)

) SS.

Washoe COUNTY)

aka  
(Shannon) Carol Ann Gochnour

being duly sworn, deposes and states:

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

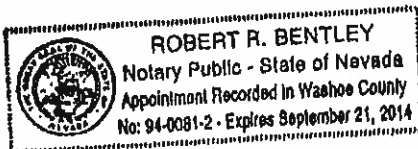
(aka) Carol Ann Gochnour  
(Shannon) Carol Ann Gochnour do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name

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

By \_\_\_\_\_



[Signature]  
NOTARY PUBLIC



## Shannon Carol Ann Gochnour

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

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

JA1105

430

IAS0294

1:54 PM  
01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8268	2/8/2013	International Acade...	202.60
8281	2/16/2013	International Acade...	103.60
8295	2/22/2013	International Acade...	139.60
8313	3/1/2013	International Acade...	136.00
8326	3/8/2013	International Acade...	123.12
8358	3/16/2013	International Acade...	132.75
8377	3/29/2013	International Acade...	301.60
8391	4/5/2013	International Acade...	163.00
8413	4/12/2013	International Acade...	68.75
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...	263.60
8632	7/19/2013	International Acade...	542.25
8646	7/26/2013	International Acade...	119.25
8673	8/2/2013	International Acade...	139.50
8726	8/16/2013	International Acade...	287.75
8754	8/30/2013	International Acade...	126.00
8766	9/6/2013	International Acade...	123.75
8787	9/13/2013	International Acade...	242.60
8781	9/20/2013	International Acade...	121.50
8806	10/11/2013	International Acade...	126.00
8862	10/24/2013	International Acade...	272.25
8901	11/15/2013	International Acade...	167.50
8954	11/15/2013	International Acade...	281.00
8988	12/13/2013	International Acade...	163.00
9026	12/21/2013	International Acade...	193.60
		Petty Cash	200.00
Jan - Dec 13			<u>5,266.12</u>

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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.  
I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

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

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

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

	Tuesday	Wednesday	Thursday	Friday	Saturday
DAYS					
HOURS	9-5	9-5	9-5	9-5	

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 14.00.

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

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

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

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

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

Independent Contractor

Date: 1-2-13

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

International Academy of Style

Date: 1/2/13

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
Lisa Pike

Business name, if different from above  
Same

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

Address (number, street, and apt., or suite no.)  
3200 Lakeside dr. # 75

City, state, and ZIP code  
Deno, Nv. 89509

List account number(s) here (optional)

Requester's name and address (optional)

**Taxpayer Identification Number (TIN)**

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

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

Social security number  
or  
Employer identification number

**Certification**

Under penalties of perjury, I certify that:

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

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

Sign Here  
Signature of U.S. person ▶ Lisa Pike

Date ▶ 1-1-13

**General Instructions**

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

**Purpose of Form**

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 03/01/2013

BUSINESS  
CLASSIFICATION:

General Business

PERMIT NO. 122031

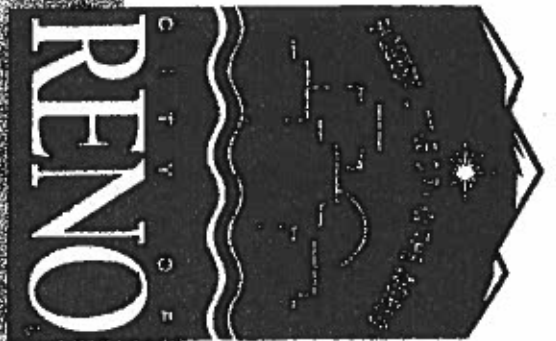
122031

NAME OF BUSINESS:

122031

LICENSEE NAME AND ADDRESS:

122031



LICENSE #: 122031

EXPIRATION DATE: 02/28/2014

JA1109  
IAS0298

THIS LICENSE IS NOT VALID  
UNLESS THE BUSINESS IS IN COMPLIANCE  
WITH ALL CITY ORDINANCES AND  
STATE LAWS.

FOR MORE INFORMATION, CONTACT THE  
CITY OF RENO, 1000 N. GARDEN AVENUE,  
RENO, NV 89501.

ENTRANCE

434





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

## Nevada State Business License Sole Proprietor Exemption

☒ Application

☐ Renewal

Online exemption application is also  
available at [www.nvssilverflume.gov](http://www.nvssilverflume.gov)

USE BLACK INK ONLY - DO NOT HIGHLIGHT

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

\* Asterisks indicate required information. Incomplete forms will be rejected.

### INSTRUCTIONS:

1. This form is for sole proprietors claiming an exemption pursuant to the State Business License provisions of NRS 76.020.
2. If you are exempt from the requirements of the State Business License pursuant to NRS 76.020 enter the applicable code in Section 3:  
  
003 - A home-based business whose net earnings are not more than 66 2/3 percent of the average annual wage  
004 - A natural person whose sole business is the rental of four (4) or fewer dwelling units to others  
005 - A business whose primary purpose is to create or produce motion pictures  
006 - Insurance company doing business pursuant to NRS 680B.020 that does not conduct any business that is not incidental to Title 57 (Div. of Ins. Authority).
3. File online at [www.nvssilverflume.gov](http://www.nvssilverflume.gov) or return the completed form to: Secretary of State, 202 North Carson Street, Carson City, Nevada 89701-4201, (775) 684-5708.
4. The sole proprietor claiming exemption from the State Business License requirement must sign the application. **FORM WILL BE RETURNED IF UNSIGNED.**

1\* Signature must be that of the sole proprietor.

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

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

X 11/19/2013  
Signature of Sole Proprietor Date

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

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

If claiming 005 exemption provide Nevada Film Office Registration #

If claiming 006 exemption provide Nevada Division of Insurance License #

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

5 Mailing Address (if different) Same     
PO Box or Street Address City State Zip Code

6 Entity Phone (775) 722-7200

7 Email Address ernburn@charter.net ☒ Check here to receive notices electronically

Nevada Secretary of State BL Exemption Sole Proprietor

435  
JA1110

11/19/2013



**AFFIDAVIT OF REJECTION OF COVERAGE  
UNDER NRS 616B and NRS 617.210**

STATE OF NEVADA)

Washoe ) SS.  
COUNTY)

Lisa Pike

being duly sworn, deposes and states:

1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
3. In accordance with the provisions of NRS 616B.659, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
5. In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
8. Further affiant sayeth not

I, Lisa Pike do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

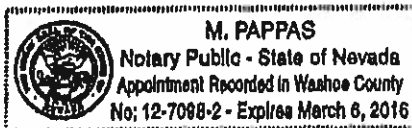
Lisa Pike  
Lisa Pike

State of Nevada, County of Washoe

Printed Name

SIGNED AND SWORN to before me this 18 day of November 2013

By Lisa Marie Pike



[Signature]  
NOTARY PUBLIC

2:27 PM

01/08/14

## INTERNATIONAL ACADEMY OF STY

Checks for Lisa Pike  
January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8199	1/4/2013	International Acade...	579.00
8221	1/11/2013	International Acade...	240.00
8237	1/29/2013	International Acade...	570.00
8250	2/1/2013	International Acade...	390.00
8282	2/8/2013	International Acade...	588.00
8284	2/15/2013	International Acade...	504.00
8300	2/22/2013	International Acade...	504.00
8312	3/1/2013	International Acade...	581.00
8333	3/8/2013	International Acade...	504.00
8353	3/15/2013	International Acade...	504.00
8364	3/22/2013	International Acade...	511.00
8380	3/29/2013	International Acade...	378.00
8390	4/5/2013	International Acade...	532.00
8416	4/12/2013	International Acade...	595.00
8422	4/19/2013	International Acade...	525.00
8451	4/26/2013	International Acade...	500.00
8465	5/3/2013	International Acade...	371.00
8482	5/10/2013	International Acade...	490.00
8499	5/17/2013	International Acade...	518.00
8513	5/24/2013	International Acade...	525.00
8533	5/31/2013	International Acade...	518.00
8554	6/7/2013	International Acade...	525.00
8565	6/14/2013	International Acade...	525.00
8578	6/21/2013	International Acade...	525.00
8603	6/28/2013	International Acade...	973.00
8625	7/12/2013	International Acade...	511.00
8635	7/19/2013	International Acade...	518.00
8644	7/26/2013	International Acade...	609.00
8670	8/2/2013	International Acade...	595.00
8685	8/9/2013	International Acade...	525.00
8721	8/16/2013	International Acade...	525.00
8736	8/23/2013	International Acade...	525.00
8748	8/30/2013	International Acade...	525.50
8775	9/6/2013	International Acade...	525.00
8788	9/13/2013	International Acade...	504.00
8804	9/20/2013	International Acade...	603.00
8831	9/27/2013	International Acade...	540.50
8842	10/4/2013	International Acade...	518.00
8858	10/11/2013	International Acade...	595.00
8876	10/18/2013	International Acade...	558.00
8898	10/24/2013	International Acade...	534.00
8918	11/1/2013	International Acade...	534.00
8944	11/8/2013	International Acade...	573.00
8963	11/15/2013	International Acade...	545.00
8976	11/22/2013	International Acade...	830.00
9003	12/9/2013	International Acade...	537.00
9033	12/13/2013	International Acade...	551.00
9053	12/20/2013	International Acade...	537.00
	12/21/2013	Petty Cash	200.00
			<u>25,991.00</u>
Jan - Dec 13			

**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

I, Charissa Banks, am under contract with International Academy of Style as an Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an Independent Contractor.

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant.

I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows: 1/2/13 to 12/31/13

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
JURS	9-3	9-7 <sup>20</sup>	9-3	9-3	9-9

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 13.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Charissa Banks Date: 1/2/13  
Independent Contractor

Signed: [Signature] Date: 1/2/13  
International Academy of Style

# Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Name (as shown on your income tax return)  
**Charissa Banks**

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (Disregarded entity, C-corporation, P-partnership) > ..... ☐ Exempt payee  
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)  
**10601 Vista Bella Ln.**

City, state, and ZIP code  
 **Reno NV 89521**

Requester's name and address (optional)

List account number(s) here (optional)

## Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

OR

Employer identification number

## Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person > **Charissa Banks**

Date > **1/2/13**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partner's share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2013

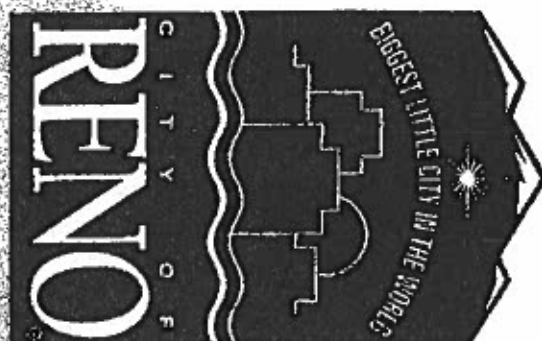
BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 2295 Market St

NAME OF BUSINESS: Chart's Charades

LICENSEE - NAME AND ADDRESS:

Charissa Banks  
10601 Vista Bella Ln  
RENO, NV 89521



*[Signature]*  
SIGNATURE

CITY CLERK

City of Reno

LICENSE #: 125820

EXPIRATION DATE: 01/31/2014

440

IAS0304

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

LICENSED BUSINESS TO BE  
CONDUCTED IN CONFORMITY WITH  
AND SUBJECT TO THE PROVISIONS  
OF THE ORDINANCES OF THE STATE  
OF NEVADA



**ROSS MILLER**  
*Secretary of State*

**SCOTT W. ANDERSON**  
*Deputy Secretary  
for Commercial Recordings*

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

*Commercial Recording Division*  
202 N. Carson Street  
Carson City, NV 89701-4069  
Telephone (775) 684-5708  
Fax (775) 684-7138

**NOTICE OF EXEMPTION**  
**NEVADA STATE BUSINESS LICENSE**

**Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

**Nevada Business Identification:** NV20131678246

**Name:** charissa banks

**Expiration Date:** 11/30/2014

**Exemption Code:** 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

Issued this 20th day of November, 2013.

*Please Post In a Conspicuous Location*

442

IAS0306

JA1117

1:44 PM

01/08/14

**INTERNATIONAL ACADEMY OF STY**  
**Checks for Charissa Banks**  
 January through December 2013

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8255	2/1/2013	International Acade...	843.00
8267	2/8/2013	International Acade...	334.00
8277	2/15/2013	International Acade...	334.00
8289	2/22/2013	International Acade...	384.00
8309	3/1/2013	International Acade...	384.00
8330	3/8/2013	International Acade...	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...	416.00
8417	4/12/2013	International Acade...	416.00
8429	4/19/2013	International Acade...	416.00
8445	4/26/2013	International Acade...	416.00
8464	5/3/2013	International Acade...	416.00
8483	5/10/2013	International Acade...	422.50
8500	5/17/2013	International Acade...	416.00
8512	5/24/2013	International Acade...	312.00
8534	5/31/2013	International Acade...	416.00
8546	6/7/2013	International Acade...	416.00
8564	6/14/2013	International Acade...	416.00
8583	6/21/2013	International Acade...	520.00
8598	6/28/2013	International Acade...	488.00
8597	6/28/2013	International Acade...	312.00
8620	7/12/2013	International Acade...	488.00
8634	7/19/2013	International Acade...	520.00
8641	7/26/2013	International Acade...	488.00
8658	8/2/2013	International Acade...	488.00
8687	8/9/2013	International Acade...	488.00
8720	8/16/2013	International Acade...	488.00
8733	8/23/2013	International Acade...	416.00
8749	8/30/2013	International Acade...	312.00
8771	9/6/2013	International Acade...	416.00
8784	9/13/2013	International Acade...	416.00
8802	9/20/2013	International Acade...	416.00
8821	9/27/2013	International Acade...	397.00
8839	10/4/2013	International Acade...	416.00
8855	10/11/2013	International Acade...	390.00
8879	10/18/2013	International Acade...	423.00
8894	10/24/2013	International Acade...	416.00
8913	11/1/2013	International Acade...	442.00
8938	11/8/2013	International Acade...	364.00
8962	11/15/2013	International Acade...	364.00
8985	11/22/2013	International Acade...	364.00
8996	11/27/2013	International Acade...	182.00
9006	12/9/2013	International Acade...	361.00
9034	12/13/2013	International Acade...	364.00
9051	12/20/2013	International Acade...	364.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>19,428.50</u>



**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

Vernetta Randle am under contract with International Academy of Style as an Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an Independent Contractor.

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

	Tuesday	Wednesday	Thursday	Friday	Saturday
AYS					
HOURS	2:00pm - 7:30		1:00pm - 5:00pm		8:30 - 5:30

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 11.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: [Signature] Date 11/9/2013  
Independent Contractor

Signed: [Signature] Date 11/9/13  
International Academy of Style

# Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See Special Instructions on page 2.

Name (as shown on your income tax return)  
**Vernetta Randle**

Business name, if different from above

Check appropriate box: ☒ Individual sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (Disregarded entity, S-corporation, Partnership) > .....

☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)  
**2990 Fairwood Drive**

City, state, and ZIP code  
**Reno, Nevada 89502**

Requester's name and address (optional)

List account number(s) here (optional)

## Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

## Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
  - I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
  - I am a U.S. citizen or other U.S. person (defined below).
- Caution:** See instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign  
Here

Signature of  
U.S. person >

Date > **11/9/2013**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

STATE OF NEVADA)  
Washoe COUNTY) SS.

1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
3. In accordance with the provisions of NRS 616B.659, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
5. In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
8. Further affiant sayeth not

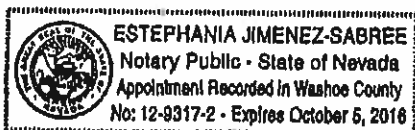
I, Vermetta Bandle do hereby swear under penalty of perjury that the assertions of this affidavit are true.

**Signed**

Printed Name \_\_\_\_\_

SIGNED AND SWORN to before me this 12 day of November 2013

By Vernetta Randle ~~xxx~~



**NOTARY PUBLIC**

Secretary of State

**SCOTT W. ANDERSON**

Deputy Secretary  
for Commercial Recordings



OFFICE OF THE  
SECRETARY OF STATE

202 N. Carson Street  
Carson City, NV 89701-4069  
Telephone (775) 684-5708  
Fax (775) 684-7138

**NOTICE OF EXEMPTION**  
**NEVADA STATE BUSINESS LICENSE**

**Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

**Nevada Business Identification:** NV20131686930

**Name:** Vernetta Randle

**Expiration Date:** 11/30/2014

**Exemption Code:** 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

Issued this 23rd day of November, 2013.

*Please Post in a Conspicuous Location*

JA1122

IAS0311

1:56 PM

01/08/14

**INTERNATIONAL ACADEMY OF ST**  
**Checks for Vernetta Randle**  
January through December 2013

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8967	11/16/2013	International Acade...	209.00
8981	11/22/2013	International Acade...	209.00
9007	12/9/2013	International Acade...	162.80
9031	12/13/2013	International Acade...	220.00
9048	12/20/2013	International Acade...	209.00
	12/21/2013	Petty Cash	100.00
Jan - Dec 13			<u>1,109.80</u>

✓  
②

**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

I, Danuell Halvorson, am under contract with International Academy of Style as an Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an Independent Contractor.

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

	Tuesday	Wednesday	Thursday	Friday	Saturday
AYS					
HOURS			8-7:30pm	9-7:30pm	

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 10.00/hr.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Danuell Halvorson  
Independent Contractor

Date 11/15/13<sup>ch</sup>

Signed: [Signature]  
International Academy of Style

Date 11/15/13

# Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See Special Instructions on page 2

Name (as shown on your income tax return)  
**Danyell Dawn Halvorson**

Business name, if different from above

Check appropriate box: ☒ Individual sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (S=disregarded entity, C=corporation, P=partnership) > ..... ☐ Exempt payee  
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)  
**PO Box 14680**

City, state, and ZIP code  
**RENO, NV 89507**

Requester's name and address (optional)

List account number(s) here (optional)

## Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

OR

Employer identification number

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

## Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 3 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person > **Danyell Dawn Halvorson** Date > **11/15/13**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

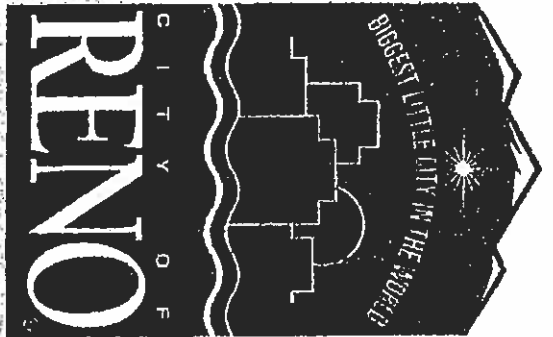
EFFECTIVE DATE: 07/01/2013

BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 9841 Crystalline Dr

NAME OF BUSINESS: Daanyell Dawn Halvorsen

LICENSEE - NAME AND ADDRESS: Daanyell Dawn Halvorsen  
P O Box 14686  
RENO, NV 89507



LICENSE #: 125904

EXPIRATION DATE: 06/30/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

LICENSED BUSINESS TO BE  
CONDUCTED IN CONFORMITY WITH  
AND SUBJECT TO THE PROVISIONS  
OF THE ORDINANCES OF THE STATE  
OF NEVADA

  
SIGNATURE CITY CLERK

City of Reno



# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

**Sole Proprietor**  
**DANYELL DAWN HALVORSON**

**Nevada Business Identification #NV20131004249**

**Expiration Date: 01/31/2014**

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

This license shall be considered valid until the expiration date listed above unless suspended or revoked in accordance with Title 7 of Nevada Revised Statutes.

IN WITNESS WHEREOF, I have hereunto  
set my hand and affixed the Great Seal of  
State, at my office on 01/03/2013

  
ROSS MILLER  
Secretary of State



This document is not transferable and is not issued in lieu of any locally-required business license, permit or registration.

*Please Post in a Conspicuous Location*

**You may verify this Nevada State Business License  
online at [www.nvsos.gov](http://www.nvsos.gov) under the Nevada Business Search.**



2:22 PM

01/08/14

**INTERNATIONAL ACADEMY OF STYLE**  
**Checks for Danyell Halvasen**  
 January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8398	4/6/2013	International Acade...	391.50
8428	4/19/2013	International Acade...	497.25
8468	5/3/2013	International Acade...	513.00
8504	5/17/2013	International Acade...	528.50
8532	5/31/2013	International Acade...	427.50
8563	6/14/2013	International Acade...	558.00
8599	6/28/2013	International Acade...	528.50
8621	7/12/2013	International Acade...	262.00
8633	7/19/2013	International Acade...	262.00
8642	7/26/2013	International Acade...	232.00
8669	8/2/2013	International Acade...	232.00
8695	8/9/2013	International Acade...	182.00
8723	8/16/2013	International Acade...	297.50
8737	8/23/2013	International Acade...	270.00
8752	8/30/2013	International Acade...	180.00
8787	9/13/2013	International Acade...	636.00
8825	9/27/2013	International Acade...	585.00
8859	10/11/2013	International Acade...	490.00
8897	10/24/2013	International Acade...	520.00
8940	11/8/2013	International Acade...	405.00
8986	11/22/2013	International Acade...	495.00
9008	12/9/2013	International Acade...	222.50
9046	12/20/2013	International Acade...	467.50
	12/21/2013	Petty Cash	200.00
			<b>9,357.75</b>
Jan - Dec 13			

9,357.75



**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

GLADY m. RICKARDS am under contract with International Academy of Style as an Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an Independent Contractor.

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

AYS	Tuesday	Wednesday	Thursday	Friday	Saturday
DURS		9 Am - 9 pm			9 Am - 5:30 pm

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 11.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: [Signature] Date 11-19-13  
Independent Contractor

Signed: [Signature] Date 11/19/13  
International Academy of Style

**AFFIDAVIT OF REJECTION OF COVERAGE  
UNDER NRS 616B and NRS 617.210**

STATE OF NEVADA)  
Washoe ) SS.  
COUNTY)

GLADY M. Rickards being duly sworn, deposes and states:

1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
3. In accordance with the provisions of NRS 616B.659, I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
5. In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
6. I am otherwise in compliance with the terms, conditions and provisions of chapter 617 of NRS.
7. I acknowledge that International Academy of Style will not be considered to be my employer or the employer of my employees, if any; and that International Academy of Style is not liable as a principal contractor to me or my employees, if any, for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
8. Further affiant sayeth not

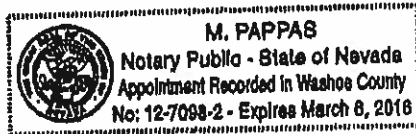
GLADY M. Rickards do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed \_\_\_\_\_

Printed Name GLADY M. Rickards

SIGNED AND SWORN to before me this 28 day of November 2013

By GLADY M. Rickards —



M. PAPPAS  
NOTARY PUBLIC

# Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See Special Instructions on page 2.

Name (as shown on your income tax return)

**GLADY MARY RICKARDS**

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... ☐ Exempt payee  
☐ Other (see instructions) ▶

Address (number, street, and apt. or suite no.)

**974 Adobe dr**

City, state, and ZIP code

**CARSON city NV 89705**

List account number(s) here (optional)

Requester's name and address (optional)

**Sole Proprietor**

## Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number

OR

Employer identification number

## Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign  
Here

Signature of  
U.S. person ▶

Date ▶

**10-19-13**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity.

**ROSS MILLER**  
Secretary of State

**SCOTT W. ANDERSON**  
Deputy Secretary  
for Commercial Recordings

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

*Commercial Recording Division*  
202 N. Carson Street  
Carson City, NV 89701-4069  
Telephone (775) 684-5708  
Fax (775) 684-7138

**NOTICE OF EXEMPTION**  
**NEVADA STATE BUSINESS LICENSE**

**Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

**Nevada Business Identification:** NV20131686969

**Name:** gladly rickards

**Expiration Date:** 11/30/2014

**Exemption Code:** 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

Issued this 23rd day of November, 2013.

*Please Post In a Conspicuous Location*

2:24 PM  
01/08/14

INTERNATIONAL ACADEMY OF STYLE  
**Checks for Gladys Rickards**  
January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8997	11/27/2013	International Acade...	289.50
9004	12/9/2013	International Acade...	88.00
9026	12/13/2013	International Acade...	181.50
9049	12/20/2013	International Acade...	275.00
	12/21/2013	Petty Cash	100.00
			<u>914.00</u>
Jan - Dec 13			





**INTERNATIONAL ACADEMY OF STYLE**  
**INDEPENDENT INSTRUCTION CONTRACTOR**  
**CONTRACT**

Ashley Wash-storey am under contract with International Academy of Style as an Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an Independent Contractor.

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.

I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

1. I am contracted to educate students in all fields of Cosmetology.
2. I am contracted to record and track student grades and attendance.

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for International Academy of Style. Should I need assistance to fulfill this contract I will interview, hire and compensate an assistant. I will not be reimbursed by International Academy of Style for any supplies that I purchase.

I have full control of my schedule; My schedule will be as follows:

	Tuesday	Wednesday	Thursday	Friday	Saturday
YS					
URS	8:30-5:00	8:30-5:00	8:30-5:00	8:30-5:00	8:30-5:30

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 9.00.

I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware that I am responsible for 100% of Taxes and Federal, State, County, and City fees and requirements.

I am fully aware that International Academy of Style will not provide benefits, or pay into any program on my behalf to include but not limited to: Medical, Unemployment, Workmen's Compensation, 401 K, Retirement Pension.

I am fully aware that if I do not fulfill this contract International Academy has the right to charge me for the remainder of the contract.

To ensure compliance with the requirements imposed by the IRS I have been given an Employee vs. Independent Contractor guideline. I have read it and agree that I am an Independent Contractor for International Academy of Style.

Signed: Ashley Wash-storey Date 11-22-13  
Independent Contractor

Signed: [Signature] Date 11/22/13  
International Academy of Style

# Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See specific instructions on page 2.

Name (as shown on your income tax return)  
**Ashley Wash-storey**

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (S-disregarded entity, C-corporation, P-partnership) > ..... ☐ Exempt payee  
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)  
**5204 Eagle Place**

City, state, and ZIP code  
**Beno, WV 26031**

List account number(s) here (optional)

Requester's name and address (optional)

## Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, use the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

## Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
  - I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
  - I am a U.S. citizen or other U.S. person (defined below).
- Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person > **Ashley Wash-storey**

Date > **11-22-13**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partner's share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partner's share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,



**ROSS MILLER**  
Secretary of State

**SCOTT W. ANDERSON**  
Deputy Secretary  
for Commercial Recordings

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

**Commercial Recording Division**  
202 N. Carson Street  
Carson City, NV 89701-4069  
Telephone (775) 684-5708  
Fax (775) 684-7138

**NOTICE OF EXEMPTION**  
**NEVADA STATE BUSINESS LICENSE**

**Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

**Nevada Business Identification:** 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

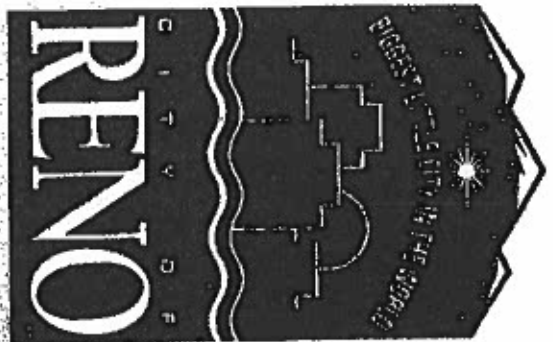
EFFECTIVE DATE: 08/01/2013

BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 5204 Eagle Pl

NAME OF BUSINESS: Ashley Walsh-Storey

LICENSEE - NAME AND ADDRESS: Ashley Walsh-Storey  
5204 Eagle Pl  
RENO, NV 89510



LICENSE #: 126264

EXPIRATION DATE: 07/31/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

LICENSED BUSINESS TO BE  
CONDUCTED IN CONFORMITY WITH  
AND SUBJECT TO THE PROVISIONS  
OF THE ORDINANCES OF THE STATE  
OF NEVADA

  
SIGNATURE

CITY CLERK

City of Reno

IAS0328

464

JA1139

1:48 PM

01/08/14

**INTERNATIONAL ACADEMY OF STY**  
**Checks for Ashley Walsh Storey**  
**January through December 2013**

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8843	7/26/2013	International Acade...	175.50
8871	8/2/2013	International Acade...	220.50
8892	8/9/2013	International Acade...	382.50
8722	8/16/2013	International Acade...	391.50
8732	8/23/2013	International Acade...	252.00
8750	8/30/2013	International Acade...	391.50
8765	9/6/2013	International Acade...	310.50
8786	9/13/2013	International Acade...	333.00
8807	9/20/2013	International Acade...	319.50
8828	9/27/2013	International Acade...	400.50
8836	10/4/2013	International Acade...	274.50
8858	10/11/2013	International Acade...	391.50
8881	10/18/2013	International Acade...	423.00
8899	10/24/2013	International Acade...	276.00
8915	11/1/2013	International Acade...	157.50
8941	11/8/2013	International Acade...	229.50
8961	11/15/2013	International Acade...	382.50
8984	11/22/2013	International Acade...	400.50
8995	11/27/2013	International Acade...	297.00
9010	12/9/2013	International Acade...	211.50
9032	12/13/2013	International Acade...	405.00
9045	12/20/2013	International Acade...	409.50
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>7,238.00</u>

ORIGINAL

STATE OF NEVADA  
DEPT OF ADMINISTRATION  
HEARINGS DIVISION  
APPEALS OFFICE

2017 JUN 28 PM 2:44

RECEIVED  
AND  
FILED

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

NEVADA DEPARTMENT OF ADMINISTRATION

BEFORE THE APPEALS OFFICER

In the Contested Matter of:

of

INTERNATIONAL ACADEMY OF  
STYLE, BONNIE SCHULTZ & LONI  
CASTEEL

Case No.: 1706718

Appeal No.: 1702545-SYM

INTERNATIONAL ACADEMY OF STYLE'S

DOCUMENTARY EXHIBIT #5



Reese Kintz,  
Guinasso  
190 W Huffaker Ln  
Suite 402  
Reno, NV 89511  
(775) 853-3746

ENTERED INTO  
EVIDENCE AS EXHIBIT

5

466

JA1141

**AFFIRMATION**

The undersigned does hereby affirm that **INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #5** filed under Appeal No. 1702545-SYM:

☒ Does not contain the social security number of any person.

**-OR-**

☐ Contains the social security number of a person as required by:

A. A specific state or federal law, to wit: \_\_\_\_\_

**-or-**

B. For the administration of a public program or for an application for a federal or state grant.

DATED this 28<sup>th</sup> day of June, 2017

  
\_\_\_\_\_  
Jason D. Guinasso, Esq.  
Attorney for International Academy of Style



Reese Kintz,  
Guinasso  
190 W Huffaker Ln  
Suite 402  
Reno, NV 89511  
(775) 853-8746



**CERTIFICATE OF SERVICE**

I am a resident of the State of Nevada, over the age of eighteen years, and not a party to the within action. My business address is 190 W. Huffaker Lane, Suite 402, Reno, Nevada, 89511.

On June 28<sup>th</sup>, 2017, I served the following:

**INTERNATIONAL ACADEMY OF STYLE'S**

**DOCUMENTARY EXHIBIT #5**

on the following in said cause as indicated below:

INTERNATIONAL ACADEMY STYLE BONNIE SCHULTZ & LONI CASTEEL 2295 MARKET STREET RENO, NV 89502 (VIA U.S. MAIL)	DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 400 CARSON CITY, NV 89703 (VIA U.S. MAIL)
LEGAL SECTION DIVISION OF INDUSTRIAL RELATIONS 400 WEST KING STREET, SUITE 201 CARSON CITY, NV 89703 (VIA HAND DELIVERY)	DEPARTMENT OF ADMINISTRATION APPEALS DIVISION 1050 E WILLIAM ST., SUITE 450 CARSON CITY, NV 89701 (VIA HAND DELIVERY)

I declare under penalty of perjury that the foregoing is true and correct. Executed on June 28<sup>th</sup>, 2017, at Reno, Nevada.



KATRINA A. TORRES



Reese Kintz,  
Guinasso  
190 W Huffaker Ln  
Suite 402  
Reno, NV 89511  
(775) 853-8746

INDEX TO INTERNATIONAL ACADEMY OF STYLE'S  
DOCUMENTARY EXHIBIT #5  
Appeal No. 1702545-SYM

DATE	SUMMARY	PAGE
07/22/14	Joyce Mikesell; Independent Contractor; Statement regarding employment	IAS0330-331
07/22/14	Melissa Wolf; Independent Contractor; Statement regarding employment	IAS0332-333
07/22/14	Meledie Wolf; Independent Contractor; Statement regarding employment	IAS0334-335
07/23/14	Loni Casteel; International Academy of Style; Affidavit of Loni Casteel	IAS0336-341
07/23/14	Charissa Banks; Independent Contractor; Statement regarding employment	IAS0342-343
07/23/14	Faustine Flamm; Independent Contractor; Statement regarding employment	IAS0344-345
07/23/14	Joyce Mikesell; Independent Contractor; Acknowledgment by Individual	IAS0346
07/23/14	Lisa Pike; Independent Contractor; Statement regarding employment	IAS0347-348



Reese Kintz,  
Guinasso  
190 W Huffaker Ln  
Suite 402  
Reno, NV 89511  
(775) 853-8746

INDEX TO INTERNATIONAL ACADEMY OF STYLE'S  
DOCUMENTARY EXHIBIT #5  
Appeal No. 1702537-SYM

DATE	SUMMARY	PAGE
07/22/14	Joyce Mikesell; Independent Contractor; Statement regarding employment	IAS0330-331
07/22/14	Melissa Wolf; Independent Contractor; Statement regarding employment	IAS0332-333
07/22/14	Meledie Wolf; Independent Contractor; Statement regarding employment	IAS0334-335
07/23/14	Loni Casteel; International Academy of Style; Affidavit of Loni Casteel	IAS0336-341
07/23/14	Charissa Banks; Independent Contractor; Statement regarding employment	IAS0342-343
07/23/14	Faustine Flamm; Independent Contractor; Statement regarding employment	IAS0344-345
07/23/14	Joyce Mikesell; Independent Contractor; Acknowledgment by Individual	IAS0346
07/23/14	Lisa Pike; Independent Contractor; Statement regarding employment	IAS0347-348



Reese Kintz,  
Guinasso  
190 W Huffaker Ln  
Suite 402  
Reno, NV 89511  
(775) 853-8746

470

I am contracted at International Academy of Style (IAS) as a licensed consultant/instructor. I rent an instructor chair at IAS and bill the student independent contractor retainer account for the hours that I make myself available to the students. I also work at a salon "A Cutting Edge" and rent a chair there where I charge clients. I have a City and State business license for the salon and IAS. I choose to be an Independent Contractor at IAS and have no desire to be an employee.

I am contracted to consult and instruct students. I instruct the classes and students of my choice. My instruction is only restricted by the compliance laws of the State of Nevada Board of Cosmetology and Accreditation laws. IAS does not in any way control what I teach, who I teach or how I teach. Students are allowed to pick the instructor that best suits the student and or the client. This method benefits the instructor and the student. I have the ability to choose to not consult for a student without any consequences; IAS does not and never has terminated a licensed instructor/consultant.

I work for the students. I charge and bill the students for the time I am available to them. I may help the same student three times on the same client, or I may help a student only once on a client therefore it is not possible for me to charge according to each consult as I must remain available whether the student needs help once or many times.

Bonnie Schultz (co-owner) opens the school and performs all closing activities before she leaves for the day, leaving the only thing left to do is turn out the lights and lock the door. If I am the last one at the salon I turn out the lights and lock the door also, this does not mean I am the official closer. All instructors have a key to IAS no one is assigned or instructed to close.

Students work the front desk as that is part of the curriculum that is required by Nevada board of Cosmetology. Working the front desk includes booking appointments, answering the phone and checking clients in. Because a student is required to clock front desk hours a student may require me to instruct the student on the front desk. I do not book appointments, answer the phone or check clients in, I only consult a student that is in need of help on this task. Students clock in on a computer and therefore roll, attendance and all student records are computerized and handled by Loni Casteel.

If IAS contracts with a new instructor I in no way am considered to be this new instructor's supervisor. I have contracted to consult/instruct students and only students. I do not assume any role other than a consulting instructor for students. All instructors are the same there is no management or supervisor above any instructor.

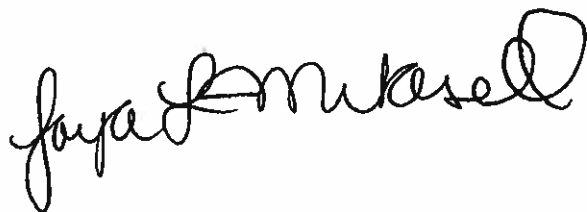
I choose what days and what hours I am going to rent my instructors chair. I come and go as I please. I have the ability to substitute myself with another instructor. I am Licensed and need no instruction from IAS or another instructor to perform consultations for the students. I bring and use my own 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.

Also on July 1, 2014 Loni Casteel received a letter from DETR. She had laryngitis so I offered to assist her in making the necessary phone calls. I called DETR and spoke with Melenie the DETR Investigator Supervisors. I explained that Loni barely had a voice and I was calling about a letter we had received requesting reports that we had already sent to them. I explained the situation. I also offered to refax over the reports. She said Ed Pace was no longer with them but let her go look in and find his files on IAS's case before I did that. So I said okay. I gave her my phone number and Loni Casteel's phone number. Later that day Loni let me know that she had called her back on her cell. She informed me that Melanie had said several times she wanted this to go away. She said they had come to an agreement that she was only going to bill the school for Stacy Slazas and that if anyone else ever went in that it would be re-opened as a case. I was relieved because I have no desire to be an employee. We went about our business with the impression that everything was handled until Loni received the bill from Deter for Stacey Slazas and 10 other similarly situated person.

I will be happy to testify to all the statements I have made.

Thank You

A handwritten signature in black ink, appearing to read "Joyce Mikesell". The signature is fluid and cursive, with the first name "Joyce" written in a larger, more prominent script than the last name "Mikesell".

Joyce Mikesell

7/22/2014

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.

I am contracted to consult and instruct students. I instruct the classes and students of my choice. My instruction is only restricted by the compliance laws of the State of Nevada Board of Cosmetology and Accreditation laws. IAS does not in any way control what I teach, who I teach or how I teach. Students are allowed to pick the instructor that best suits the student and or the client. This method benefits the instructor and the student. I have the ability to choose to not consult for a student without any consequences; IAS does not and never has terminated a licensed instructor/consultant.

I work for the students. I charge and bill the students for the time I am available to them. I may help the same student three times on the same client, or I may help a student only once on a client therefore it is not possible for me to charge according to each consult as I must remain available whether the student needs help once or many times.

Bonnie Schultz (co-owner) opens the school and performs all closing activities before she leaves for the day, leaving the only thing left to do is turn out the lights and lock the door. If I am the last one at the salon I turn out the lights and lock the door also, this does not mean I am the official closer. All instructors have a key to IAS no one is assigned or instructed to close.

Students work the front desk as that is part of the curriculum that is required by Nevada board of Cosmetology. Working the front desk includes booking appointments, answering the phone and checking clients in. Because a student is required to clock front desk hours a student may require me to instruct the student on the front desk. I do not book appointments, answer the phone or check clients in, I only consult a student that is in need of help on this task. Students clock in on a computer and therefore roll, attendance and all student records are computerized and handled by Loni Casteel.

If IAS contracts with a new instructor I in no way am considered to be this new instructor's supervisor. I have contracted to consult/instruct students and only students. I do not assume any role other than a consulting instructor for students. All instructors are the same there is no management or supervisor above any instructor.

I choose what days and what hours I am going to rent my instructors chair. I come and go as I please. I have the ability to substitute myself with another instructor. I am Licensed and need no instruction from IAS or another instructor to perform consultations for the students. I bring and use my own tools and supplies. IAS does not reimburse me for expenses. I do not perform work that is a direct extension or an integral part of International Academy of Style. I believe this as the students choose to pick me as their instructor if no student picked me IAS would not lose money or close. If I didn't show up IAS would not lose money or close but I would lose money. If students continued to not choose me for their consultant instructor, IAS would choose to not contract with me again when my current contract ended or expired

and I would lose money. I do have opportunity for profit or lose according to my ability to instruct students in a fashion that they chose me as the instructor for their consultations.

I will be happy to testify to all the statements I have made.

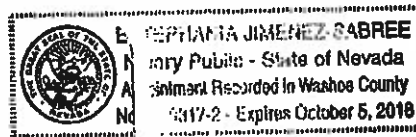
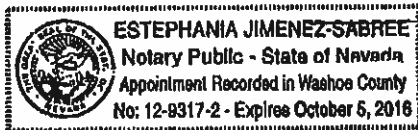
Thank You

  
Melissa Wolf

7/22/2014

State of Nevada  
County of Washoe

Signed and sworn before me on 22nd July, 2014  
by Melissa Wolf



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.

I am contracted to consult and instruct students. I instruct the classes and students of my choice. My instruction is only restricted by the compliance laws of the State of Nevada Board of Cosmetology and Accreditation laws. IAS does not in any way control what I teach, who I teach or how I teach. Students are allowed to pick the instructor that best suits the student and or the client. This method benefits the instructor and the student. I have the ability to choose to not consult for a student without any consequences; IAS does not and never has terminated a licensed instructor/consultant.

I work for the students. I charge and bill the students for the time I am available to them. I may help the same student three times on the same client, or I may help a student only once on a client therefore it is not possible for me to charge according to each consult as I must remain available whether the student needs help once or many times.

Bonnie Schultz (co-owner) opens the school and performs all closing activities before she leaves for the day, leaving the only thing left to do is turn out the lights and lock the door. If I am the last one at the salon I turn out the lights and lock the door also, this does not mean I am the official closer. All instructors have a key to IAS no one is assigned or instructed to close.

Students work the front desk as that is part of the curriculum that is required by Nevada board of Cosmetology. Working the front desk includes booking appointments, answering the phone and checking clients in. Because a student is required to clock front desk hours a student may require me to instruct the student on the front desk. I do not book appointments, answer the phone or check clients in, I only consult a student that is in need of help on this task. Students clock in on a computer and therefore roll, attendance and all student records are computerized and handled by Loni Casteel.

If IAS contracts with a new instructor I in no way am considered to be this new instructor's supervisor. I have contracted to consult/instruct students and only students. I do not assume any role other than a consulting instructor for students. All instructors are the same there is no management or supervisor above any instructor.

I choose what days and what hours I am going to rent my instructors chair. I come and go as I please. I have the ability to substitute myself with another instructor. I am Licensed and need no instruction from IAS or another instructor to perform consultations for the students. I bring and use my own tools and supplies. IAS does not reimburse me for expenses. I do not perform work that is a direct extension or an integral part of International Academy of Style. I believe this as the students choose to pick me as their instructor if no student picked me IAS would not lose money or close. If I didn't show up IAS would not lose money or close but I would lose money. If students continued to not choose me for their consultant instructor, IAS would choose to not contract with me again when my current contract ended or expired



and I would lose money. I do have opportunity for profit or lose according to my ability to instruct students in a fashion that they chose me as the instructor for their consultations.

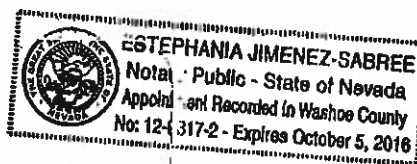
I will be happy to testify to all the statements I have made.

Thank You

*Meledie Wolf*  
Meledie Wolf

7/22/2014

State of Nevada  
County of Washoe



Signed and sworn before me on 22<sup>nd</sup> July, 2014

by Meledie Wolf  
*[Signature]*

AFFIDAVIT OF LONI D. CASTEEL

STATE OF NEVADA )  
 ) ss  
COUNTY OF WASHOE )

I, LONI D. CASTEEL, after being duly sworn, deposes and says:

1. I am over the age of 18 and am a resident of the State of Nevada. I have personal knowledge of the facts herein and, if called as a witness, would testify competently thereto.

2. I suffer no legal disabilities and have personal knowledge of the facts set forth herein.

3. International Academy of Style ("IAS") has been a licensed cosmetology school in Reno for 15+ years. IAS has done business with licensed instructors for 15 years. The instructors are licensed by the state but are required to instruct in a licensed establishment. IAS is a licensed establishment.

4. The instructors rent an instructor chair, work their choice of days and hours, and choose what they will charge.

5. The instructors are unsupervised as they are licensed.

6. Students have a choice to pick any instructor that they want for instruction. This method has worked very well for the students and the instructors.

7. All instructors also work in a salon. IAS is not their only source of income.

8. The instructors require the freedom to come and go as they need for their clientele.

9. IAS students benefit from having a choice of instructors to choose from, as all students do not learn at the same pace or with the same techniques.

10. In 2007, the IRS determined the instructors to be independent contractors.

1 11. In 2012, the IRS audited IAS and again deemed the instructors to be  
2 independent contractors.

3 12. All instructors sign an independent contractor agreement with IAS. The  
4 contract is very clear about benefits and taxes. All instructors are also given an independent  
5 or employee sheet that they must read, and a W9. IAS holds copies of instructors' business  
6 licenses.

7 13. IAS was notified on May 22, 2013, that Stacy Slazas had filed for  
8 unemployment. IAS received notice and a form in the mail to this effect; the unemployment  
9 office was called and told Ms. Slazas was an independent contractor. The form was  
10 completed and sent in with a note explaining Ms. Slazas was an independent contractor.

11 14. Ed Pace, DETR investigator, called IAS on May 31, 2013 and talked to  
12 another instructor; the instructor informed Mr. Pace that Ms. Slazas was an independent  
13 contractor as were all instructors. Mr. Pace left his information for an owner to call him  
14 back.

15 15. I called Mr. Pace back that same day; Mr. Pace did not answer so I left a  
16 voice mail with my cell number for Mr. Pace to return my call. This was on a Friday so I  
17 called Mr. Pace again on Monday morning; again he did not answer and I left another voice  
18 mail a second time.

19 16. Mr. Pace never returned my call. Mr. Pace never investigated or collected  
20 any evidence from IAS; instead, he claimed Ms. Slazas never leased space or had a contract,  
21 which was false information provided by Ms. Slazas.

22 17. Mr. Pace talked with Ms. Slazas and only used her word as evidence against  
23 IAS. Mr. Pace decided with only the word of Ms. Slazas that she was an employee.

24 18. IAS filed an appeal on July 8, 2013. The hearing was amazingly one sided.

25 Stacy Slazas was not present; Mr. Pace represented her as though he was her

IAS0337

JA1153

478

1 attorney. Evidence on behalf of Ms. Slazas was allowed. Evidence that demonstrated that  
2 not only was Ms. Slazas not an employee, even if she was there were no similarly situated  
3 instructors was disallowed. IAS brought an instructor witness to testify who was not allowed  
4 to give testimony.

5 19. The Appeals Referee Emilie R. did not want to hear or accept anything that  
6 contradicted Mr. Pace, including, but not limited to the phone record demonstrating that I  
7 had returned his call and tried to contact him.

8 20. Mr. Pace claimed he spoke to the other business owner Bonnie Schultz.  
9 Bonnie says she never spoke to him at all.

10 21. Mr. Pace did not do his job investigating this case. IAS lost the hearing to  
11 Stacy Slazas despite her failure to attend her own hearing.

12 22. Mr. Pace told IAS that this hearing was for only Stacy Slazas.

13 23. Hal Taylor on behalf of IAS appealed the decision of the referee to the  
14 District Court. Mr. Taylor inadvertently omitted Stacy Slazas name from the appeal so the  
15 appeal was dismissed due to a technicality.

16 24. IAS requested a transcript of the hearing and was denied a copy.

17 25. IAS has tried since the appeal was denied to pay the amount owed to the state  
18 for Stacy Slazas. IAS' attorney has contacted the state several times to finalize the case. No  
19 one can get the final amount owed.

20 26. On June 30, 2014, I received a notice from DETR now listing the case as  
21 Stacy Slazas and others and asserting that the quarterly forms were not sent into DETR and  
22 IAS had 7 days to respond.

23 27. I responded with a phone call to Melanie Maguire. I informed Ms. Maguire  
24 that all the forms had been filled out and sent in and I had copies and could send them again.

25 Ms. Maguire said that Ed Pace was no longer with the department and she would look into

AS0338

479  
JA1154

1 it. Ms. Maguire called me on her cell phone on July, 1, 2014 and expressly informed me  
2 that she was going to finalize the case with only Stacy Slazas' wages, and that she was  
3 unsure why there were 10 anonymous others on the account.

4 28. After a short conversation, Ms. Maguire informed me that she just wanted  
5 this matter to go away and was going to bill just for Stacy Slazas and close the account with  
6 IAS. I agreed to that decision and was awaiting a final amount to pay for Ms. Slazas'  
7 wages.

8 29. Ms. Maguire was concerned about faxing the final amount to a private  
9 number because the paper work included Ms. Slazas' social security number on it; I assured  
10 Ms. Maguire that the fax machine was located in a locked office and any paperwork she sent  
11 over would be secure.

12 30. Ms. Maguire did not request any additional copies of the quarterly reports  
13 because she had everything she needed on Stacy Slazas.

14 31. Despite my conversation with Ms. Maguire and her representations made to  
15 me over the phone, on July 15, 2014, I received a notice of levy of assessment that included  
16 Stacy Slazas and the 10 anonymous "similarly situated" "others" totaling an amount due  
17 of \$17,934.77.

18 32. There are no similarly situated others to Stacy Slazas.

19 33. No instructor works as a supervisory instructor.

20 34. No instructor opens and closes the facility.

21 35. No instructor supervises the work of other instructors.

22 36. No instructor performs a variety of tasks at IAS' direction.

23 37. IAS has terminated no instructors from employment.

24 38. No instructor performs services for IAS managing the school and supervising  
25 instructors in the field of cosmetology.