

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

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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.

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

14  
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**JOINT APPENDIX INDEX**  
**(Chronological)**

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1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 7/3/2019</i>	4/22/2020	JA1652- JA1653	X
2				
3	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 6/27/2019</i>	4/22/2019	JA1654- JA1655	X
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5	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 11/13/2018</i>	4/22/2019	JA1656- JA1657	X
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7	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 9/18/2018</i>	4/22/2019	JA1658- JA1659	X
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9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, Filed 8/17/2018</i>	4/22/2019	JA1660- JA1661	X
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13	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 6/26/2018</i>	4/22/2019	JA1664- JA1665	X
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19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 12/22/2017</i>	4/22/2019	JA1670- JA1671	X
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1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 9/7/2017</i>	4/22/2019	JA1674-JA1675	X
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3	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals Officer Moore, Filed 7/18/2017</i>	4/22/2019	JA1676-JA1677	X
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5	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style’s Motion for Continuance and Resetting dated 7/14/2017</i>	4/22/2019	JA1678-JA1681	X
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7	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing Statement of the Division of Industrial Relations (DIR) dated 6/30/2017</i>	4/22/2019	JA1682-JA1684	X
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9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appearance filed 6/27/2017</i>	4/22/2019	JA1685-JA1686	X
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11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing Statement submitted on behalf of International Academy of Style filed on 6/28/2017</i>	4/22/2019	JA1687-JA1690	X
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13	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed 5/4/2017</i>	4/22/2019	JA1691-JA1692	X
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15	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance submitted on behalf of International Academy of Style filed on 5/3/2017</i>	4/22/2019	JA1693-JA1696	X
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17	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed 4/20/2017</i>	4/20/2019	JA1697-JA1698	X
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19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance submitted on behalf of International Academy of Style filed on 4/19/2017</i>	4/20/2019	JA1699-JA1702	X
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1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appeal and Order to Appear filed on March 23, 2017</i>	4/20/2019	JA1703- JA1704	X
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5	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Certificate of Mailing dated 3/20/2017</i>	4/20/2019	JA1706	X
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9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed 7/18/2017</i>	4/20/2019	JA1709- JA1710	X
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11	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance and Resetting submitted on behalf of Employer/Petitioner</i>	4/20/2019	JA1711- JA1714	X
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13	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing Statement of the Division of Industrial Relations filed 6/30/2017</i>	4/20/2019	JA1715- JA1717	X
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15	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appearance filed 6/27/2017</i>	4/20/2019	JA1718- JA1719	X
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17	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International Academy of Style's Pre-Hearing Statement</i>	4/20/2019	JA1720- JA1723	X
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19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed on 5/4/2017</i>	4/20/2019	JA1724- JA1725	X
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1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance and Resetting Hearing submitted on behalf of International Academy of Style filed on 5/2/2017</i>	4/20/2019	JA1726- JA1729	X
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4	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Order, Appeals Officer Moore, filed on 4/20/2017</i>	4/20/2019	JA1730- JA1731	X
5				
6	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for Continuance and Resetting submitted on behalf of International Academy of Style filed on 4/19/2017</i>	4/20/2019	JA1730- JA1735	X
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10	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of Appeal and Order to Appear filed on 3/23/2017</i>	4/20/2019	JA1736- JA1737	X
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17	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Letter of Determination dated 3/14/2017</i>	4/20/2019	JA1740- JA1741	X
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23	Respondent Division's Answering Brief filed under District Court Case No. CV20-00445	08/13/20	JA1777- JA1820	XI
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I declare under penalty of perjury that the foregoing is true and correct.

*/s/ Bernadette Francis*

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5

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

7 IN AND FOR THE COUNTY OF WASHOE

8 \*\*\*\*\*

9  
10 INTERNATIONAL ACADEMY OF STYLE,

11 Petitioner,

12 vs.

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

15 Respondents.  
16

Case No.: CV20-00445


Dept. No.: 8

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

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

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

1 DATED this 6<sup>th</sup> day of March, 2020.

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

5 **MEMORANDUM OF POINTS & AUTHORITIES**

6 **I. STATEMENT OF ISSUES**

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

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

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

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

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

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



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

## 4 **II. SUMMARY OF ARGUMENT**

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

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

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

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

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

### 10 **III. BACKGROUND**

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

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

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

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

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

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

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

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

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

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

18 Id. The agreement also provided:

19 I have full control of my schedule.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### 14 **IV. LAW AND ARGUMENT**

##### 15 **A. Jurisdiction**

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

18 1. Any party who is:

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

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

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

\*\*\*

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



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

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

### 9 **B. Standard of Review**

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

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

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

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

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

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

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

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

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

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

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

4 **[Emphasis added].**

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

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

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

22 NRS 616B.603 expressly provides:

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

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

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

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

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

9                   (1) the degree of supervision;

10                  (2) the source of wages;

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

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

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

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

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

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

**Ex. 6 at IAS0354-55.**

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

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

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

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

Finally, the cosmetology professionals' services do not further the general business concerns of IAS; rather, they provide a unique benefit to IAS students. **Ex. 6 at IAS0350.** IAS can conduct its business with or without the cosmetology professionals. In other words, IAS contracts with the cosmetology professionals solely for the students' benefit, not because they are necessary for IAS to conduct its business of education and instruction. **Tr. at 20:7 to 22:8.**<sup>1</sup>

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

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

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

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

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

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

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

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

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

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

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

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

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

---

23 <sup>2</sup> See Tr. at 22:9-23, "JASON GUINASSO: So, notwithstanding the benefits of having people in the salon business come in  
24 and assist you in your education business, can-notwithstanding those benefits, could your school deliver quality-the  
education that you're in the business of delivering without those contractors?"

LONI CASTEEL: Yes.

JASON GUINASSO: Are these contractors an integral part of your business operation?

LONI CASTEEL: They're not a have to, no."



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

#### 4 **4. Other Considerations.**

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

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

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

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

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

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

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

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

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

///

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

3 NRS 616D.200(1) provides:

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

7 (a) The premiums that would otherwise have been owed to a private carrier pursuant to the  
8 terms of chapters 616A to 616D, inclusive, or chapter 617 of NRS, as determined by the  
Administrator based upon the manual rates adopted by the Commissioner, for the period that the  
9 employer was doing business in this State without providing, securing or maintaining that  
compensation, but not to exceed 6 years; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### 14 **F. Interests of the Public**

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

19 ///

20 ///

21

---

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

1 **V. CONCLUSION**

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

5 **AFFIRMATION**

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

8 DATED this 6<sup>th</sup> day of March, 2020.

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



**CERTIFICATE OF SERVICE**

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

On March 10, 2020, I served the following:

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

on the following in said cause as indicated below:

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

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

  
\_\_\_\_\_  
KATRINA A. TORRES

LIST OF EXHIBITS  
PETITION FOR JUDICIAL REVIEW

EXHIBIT	DOCUMENT TITLE	# OF PAGES
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Exhibit 7	Documentary Exhibit #7	6

# EXHIBIT 1

# EXHIBIT 1

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

5 NEVADA DEPARTMENT OF ADMINISTRATION  
6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

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

Case No.: 1706706

Appeal No.: 1702537-SYM

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



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

1 **AFFIRMATION**

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

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

5 **-OR-**

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

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

8 **-or-**

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

11  
12 DATED this 28<sup>th</sup> day of June, 2017

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



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

1 **CERTIFICATE OF SERVICE**

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

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

6 **INTERNATIONAL ACADEMY OF STYLE'S**

7 **DOCUMENTARY EXHIBIT #1**

8 on the following in said cause as indicated below:

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

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

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



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

INDEX TO INTERNATIONAL ACADEMY OF STYLE'S  
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Appeal No. 1702537-SYM

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



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Attorney for International Academy of Style  
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5 NEVADA DEPARTMENT OF ADMINISTRATION  
6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

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

Case No.: 1706706

Appeal No.: 1702537-SYM

13  
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4 ☒ Does not contain the social security number of any person.

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

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

8 **-or-**

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

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

13  
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15 Jason D. Guinasso, Esq.  
16 Attorney for International Academy of Style  
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19  
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1 **CERTIFICATE OF SERVICE**

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

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

6 **INTERNATIONAL ACADEMY OF STYLE'S**

7 **DOCUMENTARY EXHIBIT #1**

8 on the following in said cause as indicated below:

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

14  
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17 

18 KATRINA A. TORRES



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Reese Kintz,  
Guinasso  
190 W Huffaker Ln  
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FILED

2015 SEP -9 PM 1:43

STEVE TUTTLE  
RENO JUSTICE COURT  
BY *N. Ayala*

IN THE JUSTICE COURT OF RENO TOWNSHIP

IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA

STATE OF NEVADA,

Plaintiff,

vs.

BONNIE JEAN SCHULTZ and  
LONI DOREEN CASTEEL

Defendants.

RCR 2015 083504

Case No.

Dept. No.

**CRIMINAL COMPLAINT**

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

**COUNT I**

**FAILURE BY EMPLOYER TO MAINTAIN INDUSTRIAL INSURANCE**

**COMPENSATION COVERAGE,**

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

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

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

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

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

8 AFFIRMATION PURSUANT TO NRS 239B.030

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

11 DATED this 8 day of September, 2015.

12  
13 ADAM PAUL LAXALT  
Attorney General

14  
15 By:

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

19 ATTORNEY FOR THE STATE OF NEVADA  
20

21 *Summons*

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

STATE OF NEVADA,

Plaintiff,

vs.

BONNIE JEAN SCHULTZ., and  
LONI DOREEN CASTEEL,

Defendants.

**RCR 2015 083504**

Case No. \_\_\_\_\_

Dept. No. 1

**SUMMONS**

**YOU ARE HEREBY SUMMONED** to appear before a Justice of the Peace at the Reno Justice Court, 1 South Sierra Street, Reno, Nevada on the 24<sup>th</sup> day of October, 2015, at the hour of 9:30 A..m., to answer a charge made against you upon a complaint having been filed in the Reno Justice Court for the charge of FAILURE BY EMPLOYER TO PROVIDE, SECURE AND MAINTAIN INDUSTRIAL INSURANCE COMPENSATION FOR EMPLOYEES, a violation of NRS 616D.200, a misdemeanor.

Dated this 9<sup>th</sup> day of September, 2015.

Patricia J. Lynch  
JUSTICE OF THE PEACE

**Personal Identifiers:**

Defendant: Bonnie Jean Schultz

DOB: 03/20/1943

Defendant Business: International Academy of Style

Address: 2295 Market Street, Reno, Nevada

Phone: (775) 823-9003

IAS0003

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

RETURN OF SERVICE

STATE OF NEVADA

COUNTY OF \_\_\_\_\_

) ss

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

Person Served: \_\_\_\_\_

Served at: \_\_\_\_\_

Date: \_\_\_\_\_

Time: \_\_\_\_\_

By: \_\_\_\_\_  
(signature)

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

**AFFIRMATION**

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

IAS0004



IN THE JUSTICE COURT OF RENO TOWNSHIP

IN AND FOR THE COUNTY OF WASHOE, STATE OF NEVADA

STATE OF NEVADA,

Plaintiff,

vs.

BONNIE JEAN SCHULTZ., and  
LONI DOREEN CASTEEL,

Defendants.

**RCP 2015**

**083504**

Case No. \_\_\_\_\_

Dept. No. \_\_\_\_\_

**SUMMONS**

**YOU ARE HEREBY SUMMONED** to appear before a Justice of the Peace at the Reno Justice Court, 1 South Sierra Street, Reno, Nevada on the 21<sup>st</sup> day of October, 2015, at the hour of 9:30 A.m., to answer a charge made against you upon a complaint having been filed in the Reno Justice Court for the charge of FAILURE BY EMPLOYER TO PROVIDE, SECURE AND MAINTAIN INDUSTRIAL INSURANCE COMPENSATION FOR EMPLOYEES, a violation of NRS 616D.200, a misdemeanor.

Dated this 9<sup>th</sup> day of September, 2015.

Patricia A. Lynch  
JUSTICE OF THE PEACE

**Personal Identifiers:**

Defendant: Loni Doreen Casteel

DOB: 01/03/1961

Defendant Business: International Academy of Style

Address: 2295 Market Street, Reno, Nevada

Phone: (775) 823-9003

IAS0005

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RETURN OF SERVICE

STATE OF NEVADA )  
COUNTY OF \_\_\_\_\_ ) ss

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

Person Served: \_\_\_\_\_

Served at: \_\_\_\_\_

Date: \_\_\_\_\_ Time: \_\_\_\_\_

By: \_\_\_\_\_  
(signature)

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

**AFFIRMATION**

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



STATE OF NEVADA  
OFFICE OF THE ATTORNEY GENERAL

5420 Kietzke Lane, Suite 202  
Reno, Nevada 89511

ADAM PAUL LAXALT  
*Attorney General*

WESLEY K. DUNCAN  
*Assistant Attorney General*

NICHOLAS A. TRUTANICH  
*Chief of Staff*

September 17, 2015

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

Re: *State of Nevada v. Bonnie Jean Schultz and Loni Doreen Casteel*  
dba International Academy of Style

Dear Mr. Guinasso:

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

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

Sincerely,

ADAM PAUL LAXALT  
Attorney General

By:

  
LORRAINE WEBBER

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

IAS0007

From: Eric A. Nickel ENickel@ag.nv.gov  
Subject: RE: International Academy of Style  
Date: October 16, 2015 at 2:51 PM  
To: Jason Guinasso JGuinasso@rkglawyers.com  
Cc: Katrina Hudson KHudson@rkglawyers.com

---

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

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

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

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

Please let me know if you have any questions.

*Eric Nickel*  
*SenIOR deputy AttoRney General*  
*FraUD unit*  
*5420 Kietzke Lane, Suite 202*  
*Reno, NV 89511*  
*775-850-4110*

---

**From:** Jason Guinasso [mailto:JGuinasso@rkglawyers.com]  
**Sent:** Friday, October 16, 2015 9:13 AM  
**To:** Eric A. Nickel  
**Cc:** Katrina Hudson  
**Subject:** Re: International Academy of Style  
**Importance:** High

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

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

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

IAS0008

JA0070

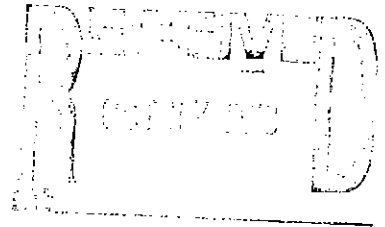
ADAM PAUL LAXALT  
*Attorney General*



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

WESLEY K. DUNCAN  
*First Assistant Attorney General*

NICHOLAS A. TRUTANICH  
*First Assistant Attorney General*



October 25, 2016

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

Re: *State of Nevada v. Bonnie Jean Schultz and Loni Doreen Casteel*  
dba International Academy of Style  
Case No. RCR2015-083504

Dear Mr. Guinasso:

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

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

Sincerely,

ADAM PAUL LAXALT  
Attorney General

By:

A handwritten signature in cursive script, appearing to read "Lorraine Webber", written over a horizontal line.  
LORRAINE WEBBER  
Legal Secretary II  
Workers' Compensation Fraud Unit  
(775) 687-2133

IAS0009

ADAM PAUL LAXALT  
*Attorney General*



WESLEY K. DUNCAN  
*First Assistant Attorney General*

NICHOLAS A. TRUTANICH  
*First Assistant Attorney General*

STATE OF NEVADA  
OFFICE OF THE ATTORNEY GENERAL

5420 Kietzke Lane, Suite 202  
Reno, Nevada 89511

MEMORANDUM

**To:** Reno Justice Court

**From:** Eric Nickel, Senior Deputy Attorney General

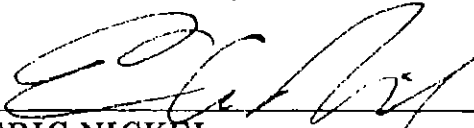
**Subject:** State of Nevada v. Bonnie Jean Schultz and Loni Dorden  
Case No. RCR 2015-083504

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

**Date:** October 19, 2016

- ☐ The defendant is pleading to other charges in District Court.
- ☐ There is insufficient evidence to proceed in this case.
- ☐ Due to the absence of witnesses, this case cannot go forward.
- ☐ Due to the absence of a drug test, this case cannot go forward.
- ☒ The Defendants have successfully completed all terms of the deferred prosecution; therefore, the State moves this Honorable Court to dismiss the criminal charge against the defendants.

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

  
ERIC NICKEL  
SENIOR DEPUTY ATTORNEY GENERAL  
NV State Bar No. 5439  
Workers Compensation Fraud Unit  
(775) 687-2120

IAS0010

JA0072

**EXHIBIT 2**

**EXHIBIT 2**

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

5 NEVADA DEPARTMENT OF ADMINISTRATION

6 BEFORE THE APPEALS OFFICER

7 In the Contested Matter of:

8  
9 of

Case No.: 1706706

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

Appeal No.: 1702537-SYM

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

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



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



1 **AFFIRMATION**

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

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

5 **-OR-**

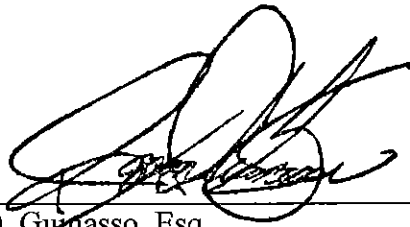
6 ☐ Contains the social security number of a person as required by:

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

8 **-or-**

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

11  
12 DATED this 28<sup>th</sup> day of June, 2017



13  
14 Jason D. Guinasso, Esq.  
15 Attorney for International Academy of Style  
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23 Reese Kintz,  
Guinasso  
190 W Huffaker Ln  
Suite 402  
24 Reno, NV 89511  
(775) 853-8746  
25

**CERTIFICATE OF SERVICE**

I am a resident of the State of Nevada, over the age of eighteen years, and not a party to the within action. My business address is 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 #2**

on the following in said cause as indicated below:

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

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

  
\_\_\_\_\_  
KATRINA A. TORRES



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

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

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



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



May 9, 2014

**VIA U.S. MAIL AND  
EMAIL @ [dvalerio@ag.nv.gov](mailto:dvalerio@ag.nv.gov) (without enclosures)**

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

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

Dear Investigator Valerio:

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

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

**GUINASSO LAW, LTD.**

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

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

**I. FACTUAL BACKGROUND**

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

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

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

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

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

**GUINASSO LAW, LTD.**

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

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

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

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

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

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

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

Consultants. IAS submitted information to the Department of Training and Rehabilitation ("DETR") Unemployment Division demonstrating independent contractor status; however, the Division ultimately found in favor of the Consultant and awarded her unemployment benefits.<sup>1</sup> IAS submits that, for all the reasons set forth in this position statement, DETR awarded the Consultant benefits in error. It appears that, thereafter, the matter was referred to the Attorney General's Office Workers' Compensation Fraud Unit for further investigation into the classification of the Consultants as it relates to an alleged failure to maintain workers' compensation coverage.

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

## II. LEGAL ANALYSIS

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

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

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

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

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

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

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

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

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

NRS 616B.603 expressly provides:

1. A person is not an employer for purposes of chapters 616A to 616D, inclusive of NRS if:

- (a) The person enters into a contract with another person or business which is an independent enterprise; and
- (b) The person is not in the same trade, business, profession or occupation as the independent enterprise.

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

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

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



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

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

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

**2. The Consultants are Independent Enterprises.**

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

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

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

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

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

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

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

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

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Nevada Attorney General's Office  
Worker's Compensation Fraud Unit  
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Based on all the foregoing, the Consultants are independent enterprises that are not in the same trade as IAS; therefore, IAS is not required to maintain worker's compensation coverage on the Consultants.

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

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

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

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

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

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

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

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**Deputy Attorney General Daniell Valerio**  
**Nevada Attorney General's Office**  
**Worker's Compensation Fraud Unit**  
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**III. CONCLUSION**

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

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

Very Truly Yours,

  
Jason D. Guinasso, Esq.

Cc: International Academy of Style  
Encl: Exhibit A: Consultant documents including Agreements, W-9s  
business licenses, Affidavits of Rejection of Coverage,  
and pay information  
Exhibit B: 1099s

# EXHIBIT A

# EXHIBIT A

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

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

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

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

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

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

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

LYS	Tuesday	Wednesday	Thursday	Friday	Saturday
MURS		8-730	8-730	9-730	9-530

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the Invoice.  
I bill by the hour. My hourly fee at the time of the signing of this contract is \$ \_\_\_\_\_.

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

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

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

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

Signed: Stacy A. Slazas  
Independent Contractor

Date 7/3/02

Signed: [Signature]  
International Academy of Style

Date 7/3/02

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

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

**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

**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 > 	Date >
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**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

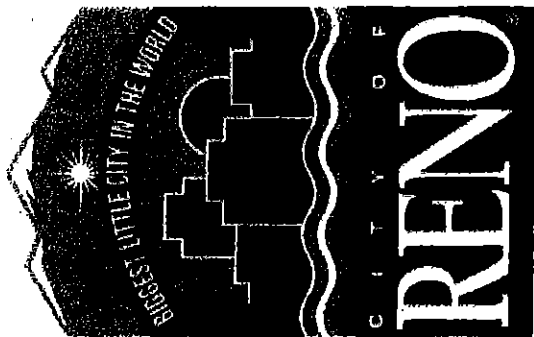
BUSINESS LOCATION: 1077 Riverside Dr Apt 76

NAME OF BUSINESS: Stacy Slazas

LICENSEE - NAME AND ADDRESS:  
Stacy Slazas  
1077 Riverside Dr #76  
RENO, NV 89503

JA0090

IAS0023



LICENSE #: 122850

EXPIRATION DATE: 05/31/2013

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

*Stacy Slazas*  
SIGNATURE

CITY CLERK

City of Reno



**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

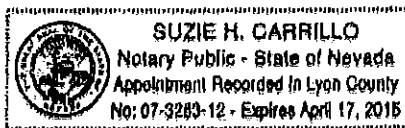
I, Stacy A. Slazas do hereby swear under penalty of perjury that the assertions of this affidavit are true.

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*

IAS0025

JA0092

1:54 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8188	1/1/2013	International Acade...	300.00
8216	1/11/2013	International Acade...	264.00
8235	1/21/2013	International Acade...	55.00
8231	1/29/2013	International Acade...	492.00
8242	2/5/2013	International Acade...	355.00
8263	2/8/2013	International Acade...	522.50
8282	2/15/2013	International Acade...	511.50
8293	2/22/2013	International Acade...	506.00
8320	3/1/2013	International Acade...	506.00
8327	3/8/2013	International Acade...	506.00
8350	3/15/2013	International Acade...	456.50
8368	3/22/2013	International Acade...	475.00
8374	3/29/2013	International Acade...	376.00
8393	4/5/2013	International Acade...	442.00
8412	4/12/2013	International Acade...	453.00
8428	4/19/2013	International Acade...	475.00
8444	4/26/2013	International Acade...	416.00
8450	4/26/2013	International Acade...	1,000.00
8494	5/14/2013	International Acade...	165.00
Jan - Dec 13			<u>8,276.50</u>



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

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

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

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

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

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

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

11/13 - 12/31/13

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice. I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 15.00.

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

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

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

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

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

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

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific instructions on page 2.

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

Business name, if different from above

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

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

City, state, and ZIP code  
*Reno NV 89502*

Requester's name and address (optional)

List account number(s) here (optional)

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

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

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

Standard account number

OR

Employer identification number

**Part IV Certification**

Under penalties of perjury, I certify that:

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

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

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

**General Instructions**

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

**Purpose of Form**

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

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

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

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

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

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

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

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

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

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

STATE OF NEVADA)  
Washoe ) SS.  
COUNTY)

Meledie Wolf being duly sworn, deposes and states:

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

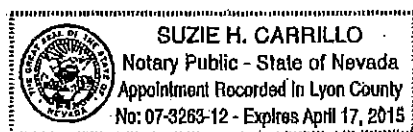
Meledie Wolf do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed Meledie Wolf

Printed Name Meledie Wolf

SIGNED AND SWORN to before me this 19<sup>th</sup> day of November 2013

By Meledie Wolf



Suzie H. Carrillo  
NOTARY PUBLIC

# NEVADA BUSINESS REGISTRATION

1007332921

Please see instructions regarding form detail and online registration options.

1 I Am Applying For:		<input 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	
* SEND A COPY TO EACH AGENCY									
<input type="checkbox"/> New Business		<input type="checkbox"/> Change in Ownership/ Business Entity		<input type="checkbox"/> Change in Location		<input checked="" type="checkbox"/> Other <b>ReOpen</b>			
<input type="checkbox"/> Change in Corporate Officers		<input type="checkbox"/> Change in Mailing Address		<input type="checkbox"/> Add Location					
<input 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	
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		State of Incorporation or Formation	
7 Nevada Name (DBA):				Meledie Wolf		Business Telephone		Fax	
						(775) 224-7504		( )	
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			
				710 Balzar Cir		Reno, NV 89502			
11 Location(s) of Nevada Business Operations:				Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #		City, State, and Zip Code +4			
				710 Balzar Cir		Reno, NV 89502			
12 Location of Business Records:				Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #		City, State, and Zip Code +4		Telephone Number:	
				SAME as 11				( )	
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)		City, State, Zip +4		Date of Birth		Residence Telephone	
Wolf Meledie R.		710 Balzar Cir		Reno, NV 89502		4/10/89		(775) 224-7504	
Title		Percent Owned		City, State, Zip +4		Date of Birth		Residence Telephone	
Mrs.				Reno, NV 89502					
Last, First, MI:		Residence Address (Street)		City, State, Zip +4		Date of Birth		Residence Telephone	
Title		Percent Owned		City, State, Zip +4		Date of Birth		Residence Telephone	
Last, First, MI:		Residence Address (Street)		City, State, Zip +4		Date of Birth		Residence Telephone	
Title		Percent Owned		City, State, Zip +4		Date of Birth		Residence Telephone	
Responsible Local Contact (Last, First, MI & Title):		Residence Address (Street)		City, State, Zip +4		Date of Birth		Residence Telephone	
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	
4-28-08		1-1-2014						District 1	
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"/> 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"/> 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"/> 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"/> 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"/> Amusement Machines	
								<input type="checkbox"/> Alcohol	
								<input type="checkbox"/> Gaming	
								<input type="checkbox"/> Health Services	
								<input type="checkbox"/> Other	
16 Describe in Detail the Nature of Your Business in Nevada. Include Products Sold, Labor Performed and/or Services Rendered. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.									
Hair styles									
17 If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section:									
Date Acquired/Changed:		Acquired/Changed by:		<input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other		Portion Acquired/Changed:		<input type="checkbox"/> In Whole <input type="checkbox"/> In Part	
Name(s) of Previous Owner(s)				Previous Owner(s) Business Name					
Address (Street)				City		State		Zip Code +4	
Enter Your Previous Nevada Sales/Use Tax Permit Number, if applicable:				Enter Previous Owner(s) ESD Account Number:					
* Signatures must be that of a responsible party *									
I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing.									
*Signature Responsible Party / Original				Print Name And Title		meledie wolf		Date	
								11/19/20	
*Signature Responsible Party / Original				Print Name And Title				Date	
								11/19/20	

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

JA0097 APP-01.00  
Revised 11-01-12

## NEVADA DEPARTMENT OF TAXATION

## SUPPLEMENTAL REGISTRATION

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

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

## For Department Use Only

TID:

1007332921

Dept. of Taxation Representative accepting application:

Dandy

RECEIVED

NOV 19 2013

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

Melodie Wolf

2. Business telephone number:

775) 224-7504

3.

List STATE of incorporation or formation (if applicable):

Department of Taxation  
District 4

## FEES AND SECURITY DEPOSIT

4. Estimated total monthly receipts:

1,800

6.

Estimated total Nevada monthly TAXABLE receipts:

2

7. Reporting cycle (check choice of reporting)

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

Monthly

Quarterly

Annual

Sales/Use Tax

Use Tax

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

8. Security (See Instructions)

☐ Cash \$☐ Surety #

9. Sales Tax Fee (See instructions):

f

10.

Total Nevada Business Locations:

1

## OTHER INFORMATION

Name of spouse/relative

Patrick Billings

Address of spouse/relative

710 Balzar Cir Reno, NV 89502

Phone number of spouse/relative

(775) 530 3881

Name of other contact

Address of other contact

Phone number of other contact

Accountant/bookkeeper

Address of accountant/bookkeeper

Phone number of accountant/bookkeeper

Other employment (if applicable):

Company name:

Company name:

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

Business account:

Personal account:

US Bank

## FOR DEPARTMENT USE ONLY

ST/UT No.:

MBT No.:

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

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

No fee

☐ Cash☐ Check

ABA #:

Bank:

Branch:

\*\*For an introduction to the Department and general information, see our Taxpayer Information Packet Online at [www.tax.state.nv.us](http://www.tax.state.nv.us) \*\*



THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

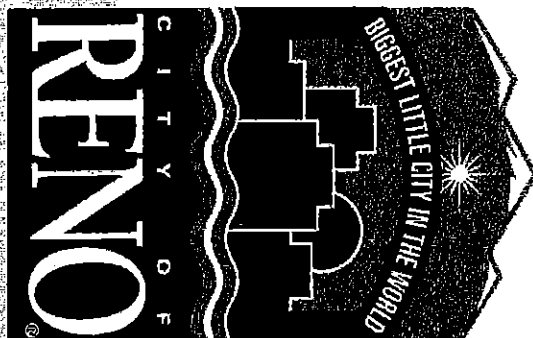
EFFECTIVE DATE: 02/01/2013

BUSINESS CLASSIFICATION: General Business

BUSINESS LOCATION: 710 BALZAR CIR

NAME OF BUSINESS: Meledie Wolf-Billings

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



LICENSE #: 121966

EXPIRATION DATE: 01/31/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

IAS0032

JA0099

  
SIGNATURE

CITY CLERK

City of Reno

1:50 PM

01/08/14

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

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
8446	4/26/2013	International Acade...	555.00
8462	5/3/2013	International Acade...	592.50
8471	5/3/2013	International Acade...	200.00
8485	5/10/2013	International Acade...	567.50
8503	5/17/2013	International Acade...	562.50
8519	5/24/2013	International Acade...	1,020.00
8553	6/7/2013	International Acade...	420.00
8581	6/21/2013	International Acade...	522.50
8604	6/28/2013	International Acade...	867.50
8629	7/12/2013	International Acade...	575.00
8637	7/19/2013	International Acade...	530.00
8648	7/26/2013	International Acade...	502.50
8674	8/2/2013	International Acade...	720.00
8699	8/9/2013	International Acade...	555.00
8727	8/16/2013	International Acade...	562.50
8731	8/23/2013	International Acade...	592.50
8759	8/30/2013	International Acade...	601.25
8769	9/6/2013	International Acade...	593.00
8782	9/13/2013	International Acade...	592.20
8803	9/20/2013	International Acade...	592.50
8823	9/27/2013	International Acade...	592.50
8843	10/4/2013	International Acade...	595.00
8863	10/11/2013	International Acade...	595.00
8874	10/18/2013	International Acade...	595.00
8893	10/24/2013	International Acade...	562.50
8902	10/24/2013	International Acade...	100.00
8917	11/1/2013	International Acade...	612.50
8943	11/8/2013	International Acade...	602.50
8956	11/15/2013	International Acade...	575.00
8979	11/22/2013	International Acade...	985.00
9002	12/9/2013	International Acade...	607.00
9027	12/13/2013	International Acade...	590.00
9042	12/20/2013	International Acade...	600.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>25,415.95</u>

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

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

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

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

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

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

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

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

1/1/13 - 12/31/13

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

/ Charges are as follows:

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

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

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

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

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

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

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

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

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific instructions on page 2.

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

Business name, if different from above

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

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

City, state, and ZIP code  
**Reno NV 89521**

List account number(s) here (optional)

Requester's name and address (optional)

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

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

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

Disregarded entity number

OR

Employer identification number

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

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

**General Instructions**

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

**Purpose of Form**

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

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

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

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

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

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

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

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

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

STATE OF NEVADA)  
Washoe COUNTY) SS.

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

**Signed**

Printed Name \_\_\_\_\_

By Rebecca Leigh Hernandez



THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

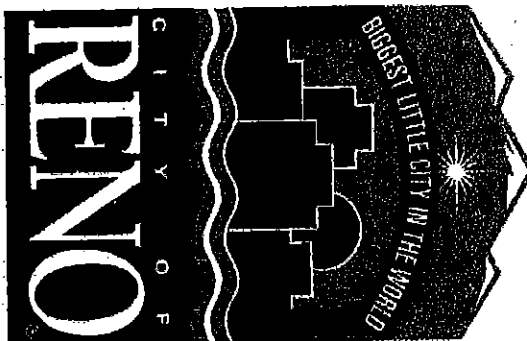
EFFECTIVE DATE: 07/01/2013

BUSINESS  
CLASSIFICATION: Beauty Shop

BUSINESS LOCATION: 7111 S Virginia St Ste A16

NAME OF BUSINESS: Aplus Hair Nails & Skin

LICENSEE - NAME AND ADDRESS:  
Rebecca Hernandez  
7111 S Virginia St Suite A16  
RENO, NV 89511



LICENSE #: 114200

EXPIRATION DATE: 06/30/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

IAS0037

JA0104

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

**ASJL, LLC**

**Nevada Business Identification # NV20091277210**

**Expiration Date: June 30, 2014**

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

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

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



**ROSS MILLER**  
Secretary of State

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

*Please Post in a Conspicuous Location*

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

JA0105

IAS0038

1:52 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8276	2/13/2013	International Acade...	229.50
8279	2/15/2013	International Acade...	175.50
8306	2/22/2013	International Acade...	171.00
8316	3/1/2013	International Acade...	175.50
8332	3/8/2013	International Acade...	175.50
8367	3/22/2013	International Acade...	292.50
8372	3/29/2013	International Acade...	130.50
8389	4/6/2013	International Acade...	193.50
8423	4/19/2013	International Acade...	297.00
8469	5/3/2013	International Acade...	193.50
8498	5/17/2013	International Acade...	292.50
8517	5/24/2013	International Acade...	157.50
8531	5/31/2013	International Acade...	207.00
8549	6/7/2013	International Acade...	157.50
8567	6/14/2013	International Acade...	175.50
8600	6/28/2013	International Acade...	292.50
8623	7/12/2013	International Acade...	207.00
8636	7/19/2013	International Acade...	175.50
8647	7/26/2013	International Acade...	189.00
8672	8/2/2013	International Acade...	148.50
8693	8/9/2013	International Acade...	171.00
8725	8/16/2013	International Acade...	229.50
8738	8/23/2013	International Acade...	190.00
8753	8/30/2013	International Acade...	170.00
8768	9/6/2013	International Acade...	170.00
8780	9/13/2013	International Acade...	170.00
8808	9/20/2013	International Acade...	190.00
8837	10/4/2013	International Acade...	315.00
8860	10/11/2013	International Acade...	190.00
8878	10/18/2013	International Acade...	70.00
8900	10/24/2013	International Acade...	190.00
8939	11/8/2013	International Acade...	370.00
8957	11/15/2013	International Acade...	190.00
8982	11/22/2013	International Acade...	209.00
9006	12/9/2013	International Acade...	209.00
9050	12/20/2013	International Acade...	390.50
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>7,680.50</u>



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

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

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

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

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

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

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

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

My Charges are as follows:

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

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 12.

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

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

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

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

Signed: [Signature]  
Independent Contractor

Date 1/2/13

Signed: [Signature]  
International Academy of Style

Date 1/2/13

# Request for Taxpayer Identification Number and Certification

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

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

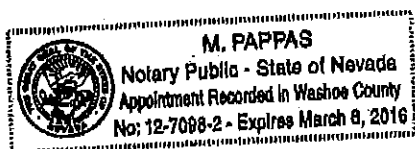
Andrea Upson do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed [Signature]

Printed Name Andrea Upson

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

By Andrea Upson



[Signature]  
NOTARY PUBLIC

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

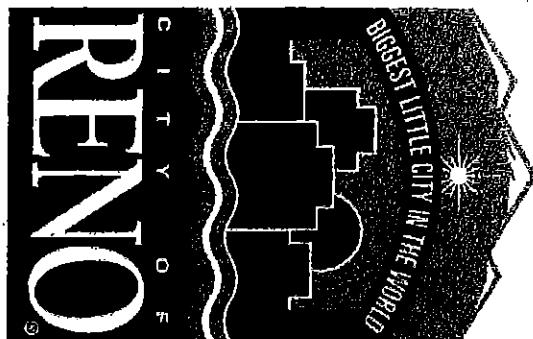
EFFECTIVE DATE: 02/01/2013

BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 3872 Zoe Ln

NAME OF BUSINESS: Andrea Upson

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



LICENSE #: 121909

EXPIRATION DATE: 01/31/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

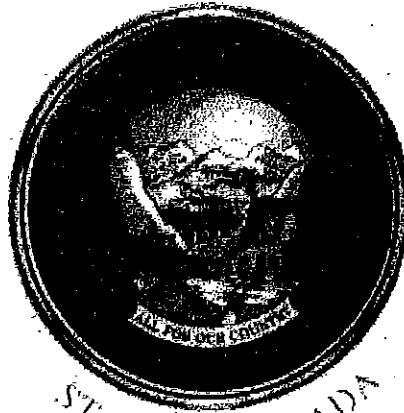
CITY CLERK

City of Reno

IAS0043

JA0110

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

Sole Proprietor

Andrea Upson


Nevada Business Identification #NV20101590989


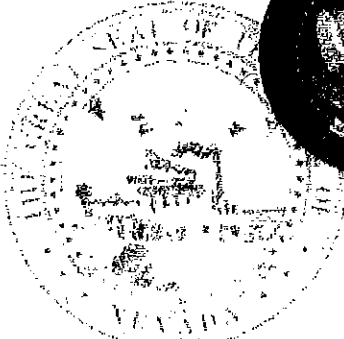
**Expiration Date: 08/31/2014**

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

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

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

  
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.**

IAS0044

JA0111

1:48 PM

01/08/14

**INTERNATIONAL ACADEMY OF STYLE**  
**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	2/15/2013	International Acade...	225.50
8294	2/22/2013	International Acade...	303.00
8318	3/1/2013	International Acade...	258.00
8334	3/8/2013	International Acade...	258.00
8349	3/15/2013	International Acade...	270.00
8373	3/29/2013	International Acade...	201.00
8400	4/5/2013	International Acade...	284.00
8411	4/12/2013	International Acade...	258.00
8443	4/26/2013	International Acade...	330.00
8470	5/3/2013	International Acade...	264.00
8487	5/10/2013	International Acade...	222.00
8497	5/17/2013	International Acade...	261.00
8518	5/24/2013	International Acade...	281.00
8530	5/31/2013	International Acade...	228.00
8550	6/7/2013	International Acade...	258.00
8566	6/14/2013	International Acade...	258.00
8601	6/28/2013	International Acade...	468.00
8622	7/12/2013	International Acade...	447.50
8645	7/26/2013	International Acade...	507.50
8694	8/9/2013	International Acade...	516.00
8724	8/16/2013	International Acade...	261.00
8734	8/23/2013	International Acade...	261.00
8751	8/30/2013	International Acade...	216.00
8764	9/6/2013	International Acade...	258.00
8785	9/13/2013	International Acade...	258.00
8808	9/20/2013	International Acade...	252.00
8828	9/27/2013	International Acade...	258.00
8838	10/4/2013	International Acade...	258.00
8861	10/11/2013	International Acade...	258.00
8880	10/18/2013	International Acade...	258.00
8895	10/24/2013	International Acade...	240.00
8914	11/1/2013	International Acade...	258.00
8945	11/8/2013	International Acade...	245.00
8960	11/15/2013	International Acade...	234.00
8983	11/22/2013	International Acade...	114.00
9009	12/9/2013	International Acade...	429.00
9030	12/13/2013	International Acade...	225.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>10,980.50</u>

PA00045

JA0112

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

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

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

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

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

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

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

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

My Charges are as follows:

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

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

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

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

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

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

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

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

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return) <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>	
City, state, and ZIP code <b>Keno NV 89502</b>	
List account number(s) here (optional)	
Requester's name and address (optional)	

**Taxpayer Identification Number (TIN)**

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

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

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

**Certification**

Under penalties of perjury, I certify that:

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

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

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

**General Instructions**

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

**Purpose of Form**

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

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

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

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

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

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

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

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

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

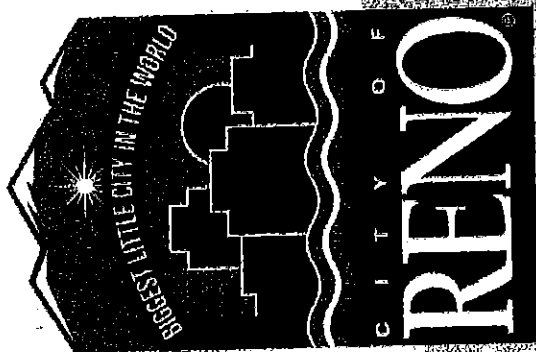


THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 02/01/2013

EXPIRATION DATE: 01/31/2014

LICENSE #: 121971



BUSINESS CLASSIFICATION: General Business

RENO WASHOE CO., NEVADA

BUSINESS LOCATION: 732 BALZAR CIR

NAME OF BUSINESS: Melissa Wolf

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

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

  
SIGNATURE CITY CLERK

City of Reno

JA0115

IAS0048

STATE OF NEVADA)  
Washoe COUNTY) SS.

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

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

**Stained****Printed Name**

SIGNED AND SWORN to before me this 19<sup>th</sup> day of November 2013

By Melissa Wolf



**NOTARY PUBLIC**

**ROSS MILLER**  
Secretary of State

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

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20131686417

**Name:** melissa wolf

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

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

Issued this 22nd day of November, 2013.

*Please Post in a Conspicuous Location*

IAS0050

JA0117

1:49 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8246	2/5/2013	International Acade...	616.00
8297	2/22/2013	International Acade...	539.00
8324	3/8/2013	International Acade...	357.00
8362	3/22/2013	International Acade...	392.00
8397	4/5/2013	International Acade...	483.00
8425	4/19/2013	International Acade...	511.00
8463	6/3/2013	International Acade...	518.00
8502	5/17/2013	International Acade...	525.00
8580	6/11/2013	International Acade...	632.00
8588	6/14/2013	International Acade...	587.50
8582	6/21/2013	International Acade...	563.00
8624	7/12/2013	International Acade...	574.00
8649	7/26/2013	International Acade...	427.00
8698	8/9/2013	International Acade...	580.00
8755	8/30/2013	International Acade...	893.00
8809	9/20/2013	International Acade...	847.00
8841	10/4/2013	International Acade...	560.00
8875	10/18/2013	International Acade...	587.00
8916	11/1/2013	International Acade...	644.00
8955	11/15/2013	International Acade...	490.00
8980	11/22/2013	International Acade...	364.00
9029	12/13/2013	International Acade...	518.00
9043	12/20/2013	International Acade...	245.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>12,282.50</u>

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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income. I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

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

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

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

Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice. I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 9.00

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

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

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

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

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

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

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Ashley Walsh Storey

Business name, if different from above

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

☐ Exempt  
payee

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

5204 Eagle Place

City, state, and ZIP code

Bend, NV 89510

List account number(s) here (optional)

Requester's name and address (optional)

## Taxpayer Identification Number (TIN)

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

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

Social security number

OR

Employer identification number

## Certification

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person >

Ashley Storey

Date > 11-22-13

## General Instructions

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

### Purpose of Form

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

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

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

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

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

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

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

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

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

STATE OF NEVADA)  
 ) SS.

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

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

Signed Wiley J. King

Printed Name Ashley Walsh-Storero

SIGNED AND SWORN to before me this 21<sup>st</sup> day of November 2013

By Ashley Walsh-Storey.



Sandy Canello  
NOTARY PUBLIC

**ROSS MILLER**  
*Secretary of State*

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

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20131488577

**Name:** Ashley Walsh-Storey

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

Issued this 15th day of August, 2013.

*Please Post in a Conspicuous Location*

IAS0055

JA0122



THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

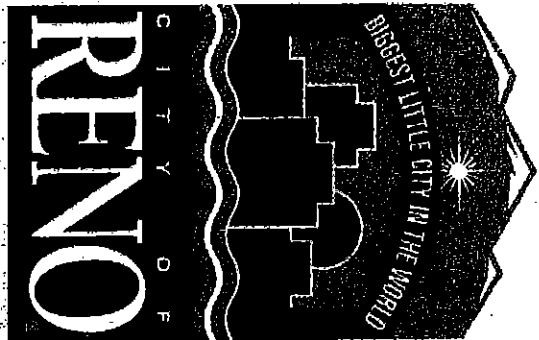
EFFECTIVE DATE: 08/01/2013

BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 5204 Eagle Pl

NAME OF BUSINESS: Ashley Walsh-Storey

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



LICENSE #: 126264

EXPIRATION DATE: 07/31/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

  
SIGNATURE CITY CLERK

City of Reno

JA0123

IAS0056

1:48 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8643	7/26/2013	International Acade...	175.50
8671	8/2/2013	International Acade...	220.50
8692	8/9/2013	International Acade...	382.50
8722	8/16/2013	International Acade...	391.50
8732	8/23/2013	International Acade...	252.00
8760	8/30/2013	International Acade...	391.50
8765	9/6/2013	International Acade...	310.60
8786	9/13/2013	International Acade...	333.00
8807	9/20/2013	International Acade...	319.50
8828	9/27/2013	International Acade...	400.50
8836	10/4/2013	International Acade...	274.50
8858	10/11/2013	International Acade...	391.50
8881	10/18/2013	International Acade...	423.00
8899	10/24/2013	International Acade...	279.00
8915	11/1/2013	International Acade...	157.50
8941	11/8/2013	International Acade...	229.50
8961	11/15/2013	International Acade...	382.50
8984	11/22/2013	International Acade...	400.50
8995	11/27/2013	International Acade...	297.00
9010	12/9/2013	International Acade...	211.50
9032	12/13/2013	International Acade...	405.00
9045	12/20/2013	International Acade...	409.50
	12/21/2013	Petty Cash	200.00
			<u>7,238.00</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

YS	Tuesday	Wednesday	Thursday	Friday	Saturday
	9-3	9-7 <del>30</del>	9-3	9-3	9-5

My Charges are as follows:

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


I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 13.

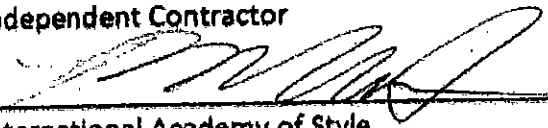
I am fully aware that International Academy of Style is not to be held responsible for, including but not limited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheld or paid on my behalf. I, as an Independent Contractor, am fully aware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

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

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

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

Signed:  Date 1/2/13  
Independent Contractor

Signed:  Date 1/2/13  
International Academy of Style

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Charissa Banks

Business name, if different from above

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

☐ Exempt  
payee

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

10601 Vista Bella Ln.

City, state, and ZIP code

Kenner NV 89521

Requester's name and address (optional)

List account number(s) here (optional)

## Taxpayer Identification Number (TIN)

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

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

Social security number

OR

Employer identification number

## Certification

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person >

*W. Banks*

Date > 1/2/13

## General Instructions

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

### Purpose of Form

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

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

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

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

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

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

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

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

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

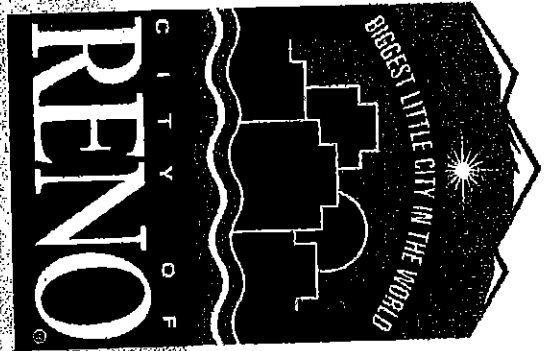
EFFECTIVE DATE: 02/01/2013

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 2295 Market St

NAME OF BUSINESS: Char's Charades

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



LICENSE #: 125820

EXPIRATION DATE: 01/31/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

*Charissa Banks*  
SIGNATURE

CITY CLERK

City of Reno

JA0127 IAS0060

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

STATE OF NEVADA)

WASHOE ) SS.  
COUNTY)

CHARISSA BANKS being duly sworn, deposes and states:

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

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

Signed

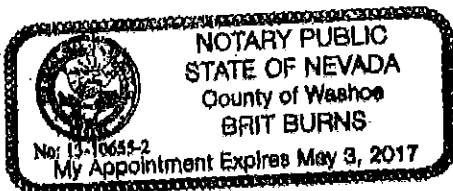
Printed Name

Charissa Banks

Charissa Banks

SIGNED AND SWORN to before me this 18 day of NOVEMBER 20 13

By CHARISSA BANKS



[Signature]  
NOTARY PUBLIC

IAS0061

JA0128

**ROSS MILLER**  
*Secretary of State*

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

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20131678246

**Name:** charissa banks

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

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

Issued this 20th day of November, 2013.

*Please Post in a Conspicuous Location*

IAS0062

JA0129

1:44 PM

01/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8255	2/1/2013	International Acade...	843.00
8257	2/9/2013	International Acade...	334.00
8277	2/15/2013	International Acade...	334.00
8299	2/22/2013	International Acade...	384.00
8309	3/1/2013	International Acade...	384.00
8330	3/8/2013	International Acade...	380.00
8352	3/15/2013	International Acade...	384.00
8366	3/22/2013	International Acade...	416.00
8379	3/29/2013	International Acade...	338.00
8395	4/5/2013	International Acade...	416.00
8417	4/12/2013	International Acade...	416.00
8429	4/19/2013	International Acade...	416.00
8445	4/26/2013	International Acade...	416.00
8464	5/3/2013	International Acade...	416.00
8483	5/10/2013	International Acade...	422.50
8500	5/17/2013	International Acade...	416.00
8512	5/24/2013	International Acade...	312.00
8534	5/31/2013	International Acade...	416.00
8545	6/7/2013	International Acade...	416.00
8564	6/14/2013	International Acade...	416.00
8583	6/21/2013	International Acade...	520.00
8596	6/28/2013	International Acade...	468.00
8597	6/28/2013	International Acade...	312.00
8620	7/12/2013	International Acade...	468.00
8634	7/19/2013	International Acade...	520.00
8641	7/26/2013	International Acade...	468.00
8668	8/2/2013	International Acade...	468.00
8687	8/9/2013	International Acade...	468.00
8720	8/16/2013	International Acade...	468.00
8733	8/23/2013	International Acade...	416.00
8749	8/30/2013	International Acade...	312.00
8771	9/6/2013	International Acade...	416.00
8784	9/13/2013	International Acade...	416.00
8802	9/20/2013	International Acade...	416.00
8821	9/27/2013	International Acade...	397.00
8839	10/4/2013	International Acade...	416.00
8865	10/11/2013	International Acade...	390.00
8876	10/18/2013	International Acade...	423.00
8894	10/24/2013	International Acade...	416.00
8913	11/1/2013	International Acade...	442.00
8938	11/8/2013	International Acade...	364.00
8962	11/15/2013	International Acade...	364.00
8985	11/22/2013	International Acade...	364.00
8996	11/27/2013	International Acade...	182.00
9005	12/9/2013	International Acade...	351.00
9034	12/13/2013	International Acade...	364.00
9051	12/20/2013	International Acade...	364.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>19,428.50</u>



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

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

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

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

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

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

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

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

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

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

My Charges are as follows:

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

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 25.00.

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

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

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

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

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

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

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
Joyne Mikosell

Business name, if different from above

Check appropriate box: ☒ 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

Requester's name and address (optional)

List account number(s) here (optional)

**Part 1 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 1 instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number
OR
Employer identification number

**Part 2 Certification**

Under penalties of perjury, I certify that:

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

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

**Sign Here** Signature of U.S. person ▶ [Signature] Date ▶

**General Instructions**

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

**Purpose of Form**

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

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

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

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

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

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

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

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

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

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

STATE OF NEVADA)

) SS.

Washoe COUNTY)

Joyce Leann Mikesell being duly sworn, deposes and states:

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

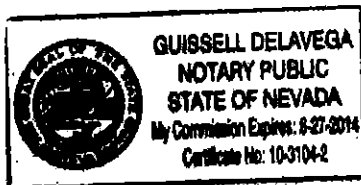
Joyce L Mikesell do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name

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

By Joyce L. Mikesell



[Signature]  
NOTARY PUBLIC

IAS0066

JA0133

**ROSS MILLER**  
*Secretary of State*

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

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20131682220

**Name:** Joyce Mikesell

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

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

Issued this 21st day of November, 2013.

*Please Post in a Conspicuous Location*

IAS0067

JA0134

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

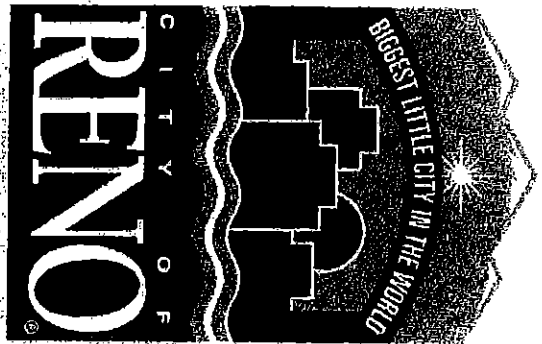
EFFECTIVE DATE: 06/01/2013

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION: 18221 Alderwood Ct

NAME OF BUSINESS: Joyce L Mikesell

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



LICENSE #: 125758

EXPIRATION DATE: 05/31/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

IAS0068

JA0135

**LICENSE NUMBER**  
039342 B1302937

**LICENSE TYPE**  
B1

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



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

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

**LICENSE FEE PAID**  
\$75.00

THIS CERTIFIES THAT  
IN THE NAME OF  
LOCATED AT

JOYCE MIKESELL  
JOYCE MIKESELL  
18221 ALDERWOOD CT  
RENO NV 89508

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

JA0136

00069



STATE OF NEVADA CONSUMER USE TAX PERMIT  
DEPARTMENT OF TAXATION

Taxpayer ID: 1006645632-003  
Correspondence ID: 1300007905767  
Date: 07/01/2013

JOYCE MIKESELL  
18221 ALDERWOOD CT  
RENO NV 89508-5803

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

Permit Location:  
JOYCE MIKESELL  
18221 ALDERWOOD CT  
RENO NV 89508-5803

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

(Detach Here)

Attached is your Nevada Consumer Use Tax Permit.

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

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

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

The Department of Taxation has forms, publications and information available via Internet at <http://tax.state.nv.us/>.

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

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

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

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

DISTRICT OFFICE LOCATION

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

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

JA0137

1:46 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8208	1/4/2013	International Acade...	600.00
8222	1/11/2013	International Acade...	600.00
8227	1/18/2013	International Acade...	600.00
8238	1/29/2013	International Acade...	525.00
8256	2/1/2013	International Acade...	525.00
8269	2/6/2013	International Acade...	600.00
8287	2/15/2013	International Acade...	502.50
8304	2/22/2013	International Acade...	502.50
8310	3/1/2013	International Acade...	750.00
8336	3/8/2013	International Acade...	600.00
8347	3/15/2013	International Acade...	600.00
8371	3/29/2013	International Acade...	525.00
8387	4/5/2013	International Acade...	600.00
8418	4/12/2013	International Acade...	495.00
8432	4/19/2013	International Acade...	525.00
8449	4/26/2013	International Acade...	480.00
8460	5/3/2013	International Acade...	600.00
8488	5/10/2013	International Acade...	525.00
8507	5/17/2013	International Acade...	525.00
8520	5/24/2013	International Acade...	622.00
8536	5/31/2013	International Acade...	525.00
8547	6/7/2013	International Acade...	525.00
8561	6/14/2013	International Acade...	457.50
8579	6/21/2013	International Acade...	472.50
8598	6/28/2013	International Acade...	532.50
8628	7/12/2013	International Acade...	885.00
8651	7/26/2013	International Acade...	525.00
8676	8/2/2013	International Acade...	570.00
8696	8/9/2013	International Acade...	600.00
8719	8/16/2013	International Acade...	510.00
8739	8/23/2013	International Acade...	570.00
8758	8/30/2013	International Acade...	540.00
8770	9/6/2013	International Acade...	525.00
8783	9/13/2013	International Acade...	450.00
8800	9/20/2013	International Acade...	637.50
8829	9/27/2013	International Acade...	525.00
8836	10/4/2013	International Acade...	510.00
8864	10/11/2013	International Acade...	540.00
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	11/16/2013	International Acade...	655.00
8987	11/22/2013	International Acade...	570.00
9001	12/11/2013	International Acade...	775.00
9024	12/13/2013	International Acade...	350.00
9044	12/20/2013	International Acade...	275.00
	12/21/2013	Petty Cash	200.00
Jan - Dec 13			<u>25,772.00</u>



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

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

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

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

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

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

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

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

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

My Charges are as follows:

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

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 11.00.

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

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

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

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

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

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

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Special Instructions on page 2.

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

Business name, if different from above

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

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

City, state, and ZIP code  
**Reno, Nevada 89502**

List account number(s) here (optional)

Requester's name and address (optional)

## Taxpayer Identification Number (TIN)

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

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

Social security number

OR

Employer identification number

## Certification

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person >

Date > **11/9/2013**

## General Instructions

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

### Purpose of Form

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

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

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

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

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

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

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

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

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

STATE OF NEVADA)  
Washoe COUNTY) SS.

JA0141

*Secretary of State*

**SCOTT W. ANDERSON**

*Deputy Secretary  
for Commercial Recordings*



**OFFICE OF THE  
SECRETARY OF STATE**

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

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

**Sole Proprietor**

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

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

**Nevada Business Identification:** NV20131686930

**Name:** Vernetta Randle

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

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

Issued this 23rd day of November, 2013.

*Please Post in a Conspicuous Location*

IAS0075

JA0142

1:56 PM

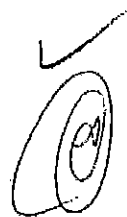
01/08/14

# INTERNATIONAL ACADEMY OF STYLE

## Checks for Vernetta Randle

January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8987	11/15/2013	International Acade...	209.00
8981	11/22/2013	International Acade...	209.00
9007	12/9/2013	International Acade...	162.80
9031	12/13/2013	International Acade...	220.00
9048	12/20/2013	International Acade...	209.00
	12/21/2013	Petty Cash	100.00
			<hr/>
Jan - Dec 13			1,109.80



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

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income.  
I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

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

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

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

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

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

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.  
I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 14.00

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

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

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

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

Signed:

Disa Pike  
Independent Contractor

Date

1-2-13

Signed:

[Signature]  
International Academy of Style

Date

1/2/13

**W-9**

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return):

Lisa Pike

Business name, if different from above:

Same

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

☐ Exempt  
payee

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

3200 Lakeside Dr. # 715

City, state, and ZIP code:

Beno, NV. 89509

Requester's name and address (optional):

List account number(s) here (optional):

**Taxpayer Identification Number (TIN)**

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

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

Individual taxpayer number

or

Employer identification number

**Certification**

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person >

Lisa Pike

Date >

1-1-13

**General Instructions**

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

**Purpose of Form**

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

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

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

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

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

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

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

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

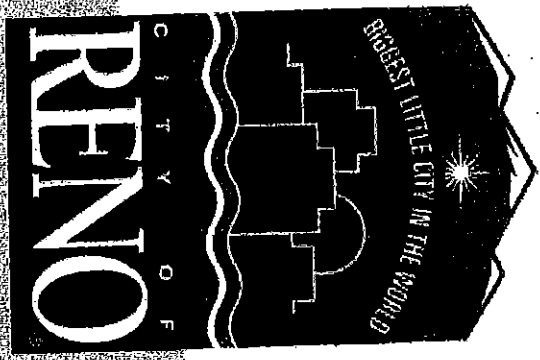
EFFECTIVE DATE: 03/01/2013

BUSINESS CLASSIFICATION: General Business

BUSINESS LOCATION: 3200 Lakeside Dr Apt 47

NAME OF BUSINESS: Lisa Plc

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



LICENSE #: 122031

EXPIRATION DATE: 02/28/2014

RENO, WASHINGTON CO, NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

*[Signature]*  
SIGNATURE

CITY CLERK

City of Reno

IAS0079  
JA0146





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

## Nevada State Business License Sole Proprietor Exemption

☒ Application  
☐ Renewal

Online exemption application is also  
available at [www.nvsilverflume.gov](http://www.nvsilverflume.gov)

USE BLACK INK ONLY - DO NOT HIGHLIGHT

PRINT LEGIBLY OR TYPE ALL INFORMATION

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

\* Asterisks indicate required information. Incomplete forms will be rejected.

### INSTRUCTIONS:

1. This form is for sole proprietors claiming an exemption pursuant to the State Business License provisions of NRS 76.020.

2. If you are exempt from the requirements of the State Business License pursuant to NRS 76.020 enter the applicable code in Section 3:

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

004 - A natural person whose sole business is the rental of four (4) or fewer dwelling units to others

005 - A business whose primary purpose is to create or produce motion pictures

006 - Insurance company doing business pursuant to NRS 680B.020 that does not conduct any business that is not incidental to Title 57 (Div. of Ins. Authority).

3. File online at [www.nvsilverflume.gov](http://www.nvsilverflume.gov) or return the completed form to: Secretary of State, 202 North Carson Street, Carson City, Nevada 89701-4201, (775) 684-5708.

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

Signature must be that of the sole proprietor.

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

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

☒ Signature of Sole Proprietor  
Date: 11/19/2013

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

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

If claiming 005 exemption provide Nevada Film Office Registration #

If claiming 006 exemption provide Nevada Division of Insurance License #

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

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

6 Entity Phone (775) 722-7200

7 Email Address [ernburn@charter.net](mailto:ernburn@charter.net)

☒ Check here to receive notices electronically

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

STATE OF NEVADA)

Washoe ) SS.  
COUNTY)

Lisa Pike

being duly sworn, deposes and states:

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

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

Signed

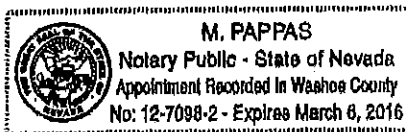
Lisa Pike  
Lisa Pike

State of Nevada, County of Washoe

Printed Name

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

By Lisa Marie Pike



[Signature]  
NOTARY PUBLIC

2:27 PM

01/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8199	1/4/2013	International Acade...	579.00
8221	1/11/2013	International Acade...	240.00
8237	1/29/2013	International Acade...	570.00
8250	2/1/2013	International Acade...	390.00
8262	2/8/2013	International Acade...	588.00
8284	2/15/2013	International Acade...	504.00
8300	2/22/2013	International Acade...	504.00
8312	3/1/2013	International Acade...	581.00
8333	3/8/2013	International Acade...	504.00
8353	3/15/2013	International Acade...	511.00
8364	3/22/2013	International Acade...	378.00
8380	3/29/2013	International Acade...	532.00
8390	4/5/2013	International Acade...	595.00
8416	4/12/2013	International Acade...	525.00
8422	4/19/2013	International Acade...	500.00
8451	4/26/2013	International Acade...	371.00
8465	5/3/2013	International Acade...	490.00
8482	5/10/2013	International Acade...	518.00
8499	5/17/2013	International Acade...	525.00
8513	5/24/2013	International Acade...	518.00
8533	5/31/2013	International Acade...	525.00
8554	6/7/2013	International Acade...	525.00
8565	6/14/2013	International Acade...	525.00
8578	6/21/2013	International Acade...	973.00
8603	6/28/2013	International Acade...	511.00
8625	7/12/2013	International Acade...	518.00
8635	7/19/2013	International Acade...	809.00
8644	7/26/2013	International Acade...	595.00
8670	8/2/2013	International Acade...	525.00
8686	8/9/2013	International Acade...	525.00
8721	8/16/2013	International Acade...	525.00
8736	8/23/2013	International Acade...	625.50
8748	8/30/2013	International Acade...	525.00
8775	9/6/2013	International Acade...	504.00
8788	9/13/2013	International Acade...	603.00
8804	9/20/2013	International Acade...	540.50
8831	9/27/2013	International Acade...	518.00
8842	10/4/2013	International Acade...	595.00
8866	10/11/2013	International Acade...	556.00
8876	10/18/2013	International Acade...	534.00
8898	10/24/2013	International Acade...	534.00
8918	11/1/2013	International Acade...	573.00
8944	11/8/2013	International Acade...	545.00
8953	11/15/2013	International Acade...	830.00
8976	11/22/2013	International Acade...	537.00
9003	12/9/2013	International Acade...	551.00
9033	12/13/2013	International Acade...	537.00
9053	12/20/2013	International Acade...	200.00
	12/21/2013	Petty Cash	
Jan - Dec 13			<u>25,991.00</u>



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

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

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

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

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

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

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

1/1/13 - 12/31/13

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

My Charges are as follows:

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

I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 900 per hr.

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

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

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

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

Signed:

Carol Ann Gochnour (Shannon)

Date

1/2/2013

Independent Contractor

Signed:

[Signature]

Date

1/2/13

International Academy of Style

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

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

Business name, if different from above

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

☐ Exempt payee

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

**220 Quail St.**

City, state, and ZIP code

**Sparks, NV 89431**

List account number(s) here (optional)

Requester's name and address (optional)

## Taxpayer Identification Number (TIN)

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

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

or

Employer identification number

## Certification

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person >

**Shannon Carolann Gochnour** 1/2/2013

## General Instructions

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

### Purpose of Form

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

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

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

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

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

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

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

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

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

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

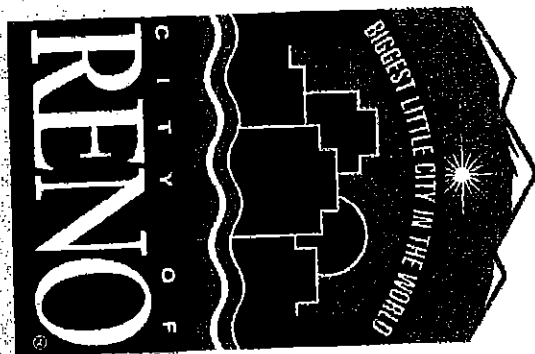
EFFECTIVE DATE: 05/01/2013

BUSINESS CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 220 Quail St

NAME OF BUSINESS: GOCHNOUR, SHANNON C

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



LICENSE #: 71094

EXPIRATION DATE: 04/30/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

SIGNATURE

CITY CLERK

City of Reno

JA0152

IAS0085

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

STATE OF NEVADA)

) SS.

Washoe COUNTY)

aka  
Shannon

Carol Ann Cochran

being duly sworn, deposes and states:

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

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

Signed

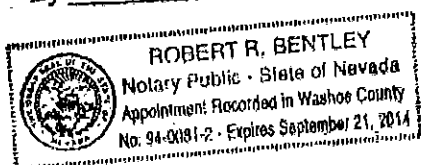
Carol Ann Cochran

Printed Name

Carol Ann Cochran

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

By \_\_\_\_\_



[Signature]  
NOTARY PUBLIC

IAS0086

JA0153



# Shannon Carol Ann Gochnour

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

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



1:54 PM

1/08/14

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

Num	Date	Account	Amount
Jan - Dec 13			
8286	2/8/2013	International Acade...	202.50
8281	2/16/2013	International Acade...	103.50
8296	2/22/2013	International Acade...	139.50
8313	3/1/2013	International Acade...	136.00
8326	3/8/2013	International Acade...	123.12
8358	3/15/2013	International Acade...	132.75
8377	3/29/2013	International Acade...	301.50
8391	4/5/2013	International Acade...	153.00
8413	4/12/2013	International Acade...	69.75
8424	4/19/2013	International Acade...	135.00
8467	5/3/2013	International Acade...	126.00
8481	5/10/2013	International Acade...	135.00
8505	5/17/2013	International Acade...	135.00
8514	5/24/2013	International Acade...	65.25
8551	6/7/2013	International Acade...	263.50
8632	7/19/2013	International Acade...	542.25
8648	7/26/2013	International Acade...	119.25
8673	8/2/2013	International Acade...	139.50
8726	8/16/2013	International Acade...	267.75
8754	8/30/2013	International Acade...	126.00
8766	9/6/2013	International Acade...	123.75
8767	9/6/2013	International Acade...	242.50
8781	9/13/2013	International Acade...	121.50
8805	9/20/2013	International Acade...	126.00
8862	10/11/2013	International Acade...	272.25
8901	10/24/2013	International Acade...	157.50
8954	11/15/2013	International Acade...	261.00
8958	11/15/2013	International Acade...	153.00
9026	12/13/2013	International Acade...	183.50
	12/21/2013	Petty Cash	200.00
			<b>5,266.12</b>
Jan - Dec 13			

IA00088

JA0155

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

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

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

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

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

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

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice.  
I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 10.00/hr.

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

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

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

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

Signed: Danyell Halvorson  
Independent Contractor

Date 11/15/13<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.

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 146810**

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

List account number(s) here (optional)

## Taxpayer Identification Number (TIN)

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

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

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 >

**Danyell Dawn Halvorson**

Date > **11/15/13**

## General Instructions

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

### Purpose of Form

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

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

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

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

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

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

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

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

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

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

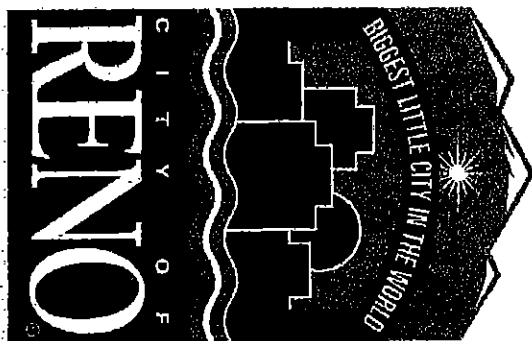
EFFECTIVE DATE: 07/01/2013

BUSINESS  
CLASSIFICATION: Booth Rental

BUSINESS LOCATION: 9841 Crystalline Dr

NAME OF BUSINESS: Danyell Dawn Halvorson

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



LICENSE #: 125904

EXPIRATION DATE: 06/30/2014

RENO, WASHOE CO., NEVADA

THIS LICENSE EXPIRES AS SPECIFIED  
ABOVE

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

  
SIGNATURE CITY CLERK

City of Reno

IAS009

JA0158

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

Sole Proprietor

**DANYELL DAWN HALVORSON**

**Nevada Business Identification #NV20131004249**

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

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

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

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

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

ROSS MILLER  
Secretary of State



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

*Please Post in a Conspicuous Location*

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

STATE OF NEVADA)  
 ) SS.  
 Washoe COUNTY)

Daniel Halvorsen being duly sworn, deposes and states:

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

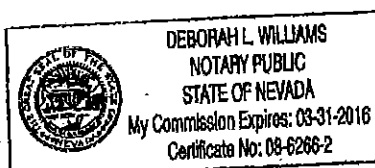
I, Daniel Halvarson do hereby swear under penalty of perjury that the  
assertions of this affidavit are true. Daniel Halvarson

Signed: Samuel Harrison

Printed Name Danell Havorsen

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

By Danyell D. Halvorsen



  
NOTARY PUBLIC

2:22 PM

1/08/14

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

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8398	4/5/2013	International Acade...	391.50
8426	4/19/2013	International Acade...	497.25
8466	6/3/2013	International Acade...	513.00
8604	5/17/2013	International Acade...	526.50
8532	5/31/2013	International Acade...	427.50
8563	6/14/2013	International Acade...	668.00
8599	6/28/2013	International Acade...	526.50
8621	7/12/2013	International Acade...	252.00
8633	7/19/2013	International Acade...	252.00
8642	7/26/2013	International Acade...	232.00
8669	8/2/2013	International Acade...	232.00
8695	8/9/2013	International Acade...	162.00
8723	8/16/2013	International Acade...	297.50
8737	8/23/2013	International Acade...	270.00
8752	8/30/2013	International Acade...	180.00
8787	9/13/2013	International Acade...	635.00
8825	9/27/2013	International Acade...	585.00
8859	10/11/2013	International Acade...	490.00
8897	10/24/2013	International Acade...	520.00
8940	11/8/2013	International Acade...	405.00
8986	11/22/2013	International Acade...	495.00
9008	12/9/2013	International Acade...	222.50
9046	12/20/2013	International Acade...	467.50
	12/21/2013	Petty Cash	200.00
			<u>9,337.75</u>
Jan - Dec 13			

9,337.75



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

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

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

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

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

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

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

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

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

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

Charges are as follows:

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

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

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

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

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

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

Signed: Barbara Jones  
Independent Contractor

Date 12-11-12

Signed: [Signature]  
International Academy of Style

Date 12/11/12



**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Barbara Jones

Business name, if different from above

Barbie's Creative Nail Instruction & Services

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership

☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > .....

☐ Other (see instructions) >

☐ Exempt  
payee

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

17660 E. Aspen Cr.

Requester's name and address (optional)

City, state, and ZIP code

Reno NV. 89508

List account number(s) here (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.

Social security number

or

Employer identification number

11015001009-001

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

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person >

Barbara Jones

Date >

12-11-12

**General Instructions**

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

**Purpose of Form**

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

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

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

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

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

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

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

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

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

THIS LICENSE MUST BE PLACED  
IN A CONSPICUOUS PLACE

EFFECTIVE DATE: 11/01/2012

BUSINESS  
CLASSIFICATION: General Business

BUSINESS LOCATION:

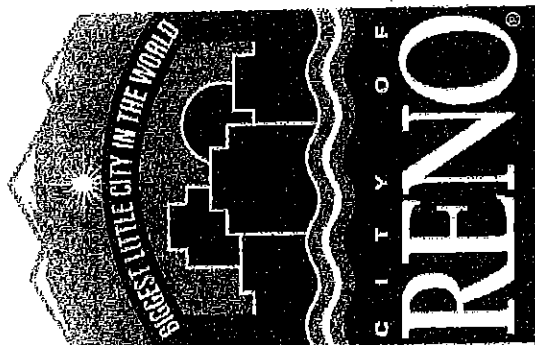
17660 E Aspen Cir

NAME OF BUSINESS:

Barbie's Creative Nail Instruction & Services

LICENSEE - NAME AND ADDRESS:

Barbara Jones  
17660 E Aspen Cir  
RENO, NV 89508



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

*Signature of Barbara Jones*  
SIGNATURE CITY CLERK

City of Reno

JA0164

IAS0097

**LICENSE NUMBER**  
038831 B1205336

**LICENSE TYPE**  
B1

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



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

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

**LICENSE FEE PAID**  
\$75.00

THIS CERTIFIES THAT  
IN THE NAME OF  
LOCATED AT

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

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

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

STATE OF NEVADA CONSUMER USE TAX PERMIT  
DEPARTMENT OF TAXATION

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

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

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

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

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

2:20 PM

01/08/14

# INTERNATIONAL ACADEMY OF STYLE

## Checks for Barbara Jones

January through December 2013

Num	Date	Account	Amount
Jan - Dec 13			
8259	2/1/2013	International Acade...	125.00
8268	2/8/2013	International Acade...	472.50
8285	2/15/2013	International Acade...	252.00
8296	2/22/2013	International Acade...	391.50
8317	3/1/2013	International Acade...	243.00
8328	3/8/2013	International Acade...	459.00
8356	3/15/2013	International Acade...	337.50
8365	3/22/2013	International Acade...	364.50
8375	3/29/2013	International Acade...	270.00
8396	4/5/2013	International Acade...	368.00
8419	4/12/2013	International Acade...	342.00
8421	4/17/2013	International Acade...	180.00
8430	4/19/2013	International Acade...	346.50
8447	4/26/2013	International Acade...	382.50
8468	5/3/2013	International Acade...	279.00
8484	5/10/2013	International Acade...	292.50
8501	5/17/2013	International Acade...	162.00
8516	5/24/2013	International Acade...	180.00
8546	6/7/2013	International Acade...	216.00
Jan - Dec 13			<u>5,664.50</u>



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

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

This contract in no way acts as a no competes, to bind me solely to International Academy of Style. I am able to contract my services outside of International Academy of Style during the duration of this contract as International Academy of Style is not my sole source of income. I need no additional training from International Academy of Style to perform the services I have contracted for, to include but not limited to:

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

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

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

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

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice. I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 11.00

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

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

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

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

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

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

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

STATE OF NEVADA)

Washoe ) SS.  
COUNTY)

GLADY M. Rickards being duly sworn, deposes and states:

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

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

Signed \_\_\_\_\_

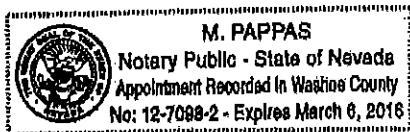
Printed Name

GLADY M. Rickards

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

By

GLADY M. Rickards



M. Pappas  
NOTARY PUBLIC

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

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

Business name, if different from above

Check appropriate box: ☒ Individual/sole proprietor ☐ Corporation ☐ Partnership ☐ Exempt payee  
☐ Limited liability company. Enter the tax classification (S=disregarded entity, C=corporation, P=partnership) > .....  
☐ Other (see instructions) >

Address (number, street, and apt. or suite no.)  
**974 Adobe dr**

City, state, and ZIP code  
**CARSON city NV 89705**

List account number(s) here (optional)

Requester's name and address (optional)  
**Sole Proprietor**

## Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

## Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign  
Here

Signature of  
U.S. person >

Date > **10-19-13**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,



**ROSS MILLER**  
*Secretary of State*

**SCOTT W. ANDERSON**  
*Deputy Secretary  
for Commercial Recordings*

STATE OF NEVADA



OFFICE OF THE  
SECRETARY OF STATE

*Commercial Recording Division*  
202 N. Carson Street  
Carson City, NV 89701-4069  
Telephone (775) 684-5708  
Fax (775) 684-7138

**NOTICE OF EXEMPTION**  
**NEVADA STATE BUSINESS LICENSE**

**Sole Proprietor**

You have filed a notice citing a statutory exemption "003" pursuant to Nevada Revised Statutes and therefore are not required to maintain a Nevada State Business License.

If your exemption changes or your business is no longer exempt, you must file an amendment reflecting your current business status.

**Nevada Business Identification:** NV20131686969

**Name:** gladly rickards

**Expiration Date:** 11/30/2014

**Exemption Code:** 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

Issued this 23rd day of November, 2013.

*Please Post in a Conspicuous Location*

IAS0104

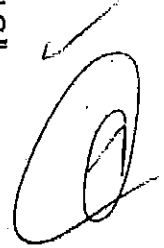
JA0171

2:24 PM

01/08/14

**INTERNATIONAL ACADEMY OF STYLE**  
**Checks for Glady Rickards**  
**January through December 2013**

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 13			
8997	11/27/2013	International Acade...	289.50
9004	12/9/2013	International Acade...	88.00
9026	12/13/2013	International Acade...	181.50
9049	12/20/2013	International Acade...	276.00
	12/21/2013	Petty Cash	100.00
			<u>914.00</u>
Jan - Dec 13			



# **EXHIBIT B**

# **EXHIBIT B**

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Reno NV 89509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0115 <b>2007</b> 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 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S name <i>Charissa Banks</i>		5 Fishing boat proceeds \$	7 Nonemployee compensation \$ <i>11,507.00</i>	
Street address (including apt. no.)		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	9 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code		10 Crop insurance proceeds \$	11	
Account number (see instructions)		12	13 Excess golden parachute payments \$	
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

IAS0107

JA0174

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☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of State</i> <i>111 N Plumb Ln</i> <i>Rego WV 85509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0116 <b>2007</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 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389821</i>		2 Royalties \$	3 Other income \$	
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$	
RECIPIENT'S name <i>Carrie Greipel</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>3,922<sup>00</sup></i>	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
City, state, and ZIP code		11	12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

41-0852411

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		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center  File with Form 1096.	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>Margaret TURNER</i>		7 Nonemployee compensation \$ <i>3618.00</i>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN act. <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Plumb Ln</i> <i>Deer NV 89509</i> <i>775 823-9003</i>		1 Rents \$	OMB No. 1545-0115 <b>2007</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 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	6 Medical and health care payments \$		
RECIPIENT'S name <i>ANNIE THUJILLO</i>		5 Fishing boat proceeds \$	8 Substantive payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$
15a Section 408A deferrals \$	15b Section 409A income \$	10 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

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PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$		
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center  File with Form 1098.
RECIPIENT'S name <i>Kai Gentle</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>14871.00</i>		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		10 Crop insurance proceeds \$	11 <input type="checkbox"/> 12 <input type="checkbox"/>		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
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 \$		

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PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Medical and health care payments \$		
RECIPIENT'S name <i>Melissa Wolf</i>		6 Fishing boat proceeds \$	7 Nonemployee compensation \$ <i>844,200</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 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN no. <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

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		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <i>Jessica Amann</i>		7 Nonemployee compensation \$ <i>1204.00</i>	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
City, state, and ZIP code		11	12	For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	
		18 State Income \$		

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PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>1860<sup>00</sup></i>	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <i>Linda Gomez</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 \$	11	12	
Street address (including apt. no.)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
City, state, and ZIP code		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		
Account number (see instructions)		2nd 104 not <input type="checkbox"/>				

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PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Medical and health care payments \$		
RECIPIENT'S name <i>Donna Kester</i>		5 Fishing boat proceeds \$	6 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		7 Nonemployee compensation \$ <i>12,371.00</i>	8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
Account number (see instructions)		11	12		
2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

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		2 Royalties \$	4 Federal income tax withheld \$		
PAYER'S federal identification number <i>88-0389861</i>		3 Other income \$		5 For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		6 Medical and health care payments \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name <i>Donna Kester</i>		7 Nonemployee compensation \$ <i>528.00</i>			
Street address (including apt. no.) <i>272 E 11th Ave</i>		8 Payer made direct sales or \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
City, state, and ZIP code <i>Springfield CO 81073</i>		9 Excess golden parachute payments \$			
Account number (see instructions)		10 Crop insurance proceeds \$			
2nd TIN not <input type="checkbox"/>		11			
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	
				17 State/Payer's state no. \$	
				18 State income \$	

Form 1099-MISC

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PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>Shelissa Wolf</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Substantive payments in lieu of dividends or interest \$	
Street address (including apt. no.)		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	9 Crop insurance proceeds \$	10 Excess golden parachute payments \$	11 Gross proceeds paid to an attorney \$
City, state, and ZIP code		12	13	14	15
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State income \$
15a Section 409A deferrals \$		15b Section 409A income \$		16 State income \$	17 State/Payer's state no. \$

Form 1099-MISC

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PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>Shelissa Wolf</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Substantive payments in lieu of dividends or interest \$	
Street address (including apt. no.)		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	9 Crop insurance proceeds \$	10 Excess golden parachute payments \$	11 Gross proceeds paid to an attorney \$
City, state, and ZIP code		12	13	14	15
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State income \$
15a Section 409A deferrals \$		15b Section 409A income \$		16 State income \$	17 State/Payer's state no. \$

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		2 Royalties \$		
PAYER'S federal identification number <i>88-0389861</i>		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <i>Molly McAlpine</i>		7 Nonemployee compensation \$ <i>4422.00</i>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>565 Sparks Blvd</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
City, state, and ZIP code <i>Sparks NV 89434</i>		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$
			18 State income \$	

Form 1099-MISC

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		2 Royalties \$		
PAYER'S federal identification number <i>88-0389861</i>		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <i>Kari Grant</i>		7 Nonemployee compensation \$ <i>15483.50</i>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>7505 Bluestone Dr</i>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
City, state, and ZIP code <i>Reno NV 89511</i>		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$
			18 State income \$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medicare and Medicaid payments \$	7 Nonemployee compensation \$ <i>12,940.50</i>	
RECIPIENT'S name <i>PATRICIA DAIVISON</i>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>434 Cielo Azul dr</i>		11 <input type="checkbox"/>	12 <input type="checkbox"/>	13 Excess golden parachute payments \$	
City, state, and ZIP code <i>Sparks NV 89431</i>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

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PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medicare and Medicaid payments \$	7 Nonemployee compensation \$ <i>13,385.00</i>	
RECIPIENT'S name <i>KACY SPENCER</i>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) <i>6648 Sportforth dr</i>		11 <input type="checkbox"/>	12 <input type="checkbox"/>	13 Excess golden parachute payments \$	
City, state, and ZIP code <i>Sparks NV 89436</i>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

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PAYER'S federal identification number <b>88-0389861</b>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name <b>Shannon Root</b>		3 Other income \$	5 Fishing boat proceeds \$	
Street address (including apt. no.) <b>920 Skyway Dr</b>		6 Medical and health care payments \$	7 Unemployment compensation \$ <b>2901.50</b>	
City, state, and ZIP code <b>Reno NV 89523</b>		8 Self-employment income or net of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) <input type="checkbox"/>	10 Crop insurance proceeds \$
Account number (see instructions)		11	12	13 Excess golden parachute payments \$
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 \$

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PAYER'S federal identification number <b>88-0389861</b>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name <b>John R Sanders</b>		3 Other income \$	5 Fishing boat proceeds \$	
Street address (including apt. no.) <b>4207 Baker Ln</b>		6 Medical and health care payments \$	7 Unemployment compensation \$ <b>16,613.00</b>	
City, state, and ZIP code <b>Reno NV 89509</b>		8 Self-employment income or net of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) <input type="checkbox"/>	10 Crop insurance proceeds \$
Account number (see instructions)		11	12	13 Excess golden parachute payments \$
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

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☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb LN</i> <i>Reno NV 89509</i>  <i>775 823-5443</i>		1 Rents \$	OMB No. 1545-0115 <b>2008</b> Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <i>Charissa Banks</i>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	8 Substantive payments in lieu of dividends or interest \$	
Street address (including apt. no.)	7 Nonemployee compensation \$ <i>25,808.00</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 \$	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	11	12	13 Excess golden parachute payments \$	
Account number (see instructions)	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

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb LN</i> <i>Reno NV 89509</i>  <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <b>2008</b> Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <i>Terilyn Cox</i>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	8 Substantive payments in lieu of dividends or interest \$	
Street address (including apt. no.) <i>6270 Phoenix Ct</i>	7 Nonemployee compensation \$ <i>2044.00</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 \$	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 89433</i>	11	12	13 Excess golden parachute payments \$	
Account number (see instructions)	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

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income	
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$	2 Royalties		
		\$	Form 1099-MISC		
(775) 823-9003		3 Other income	4 Federal income tax withheld	Copy A For Internal Revenue Service Center  File with Form 1096.	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		
88-0389861		\$	\$	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
Melody Wolf		\$ 981.00	\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
City, state, and ZIP code		11	12		
Account number (see instructions)		And file not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals		15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
\$	\$	\$	\$	\$	\$

Form 1099-MISC

31-0952411

Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.  International Academy Of Style 111 West Plumb Ln Reno, NV 89509  (775) 823-9003		1 Rents \$	OMB No. 1545-0115  <b>2009</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  88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name  Melissa Wolf		7 Nonemployee compensation \$ 11312.00	8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient or resale) <input type="checkbox"/>	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115		Miscellaneous Income
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$	2009		
		2 Royalties	Form 1099-MISC		
(775) 823-9003		3 Other income	4 Federal income tax withheld		Copy A For Internal Revenue Service Center  File with Form 1096.
		\$	\$		
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
88-0389861		\$	\$		
RECIPIENT'S name		7 Nonemployer compensation	8 Substitute payments in lieu of dividends or interest		
John R Sanders		\$ 20121.50	\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments		
		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.		18 State income
\$	\$	\$			\$

Form 1099-MISC

41-0852471

Department of the Treasury - Internal Revenue Service

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☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.  International Academy Of Style 111 West Plumb Ln Reno, NV 89509  (775) 823-9003		1 Rents \$	OMB No. 1545-0115  <b>2009</b>  Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number  88-0389861		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Nonemployee compensation \$ 19156.75	
RECIPIENT'S name  Kacy Spencer		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	Copy A For Internal Revenue Service Center  File with Form 1098.  For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
Street address (including apt. no.)		11	12	13 Excess golden parachute payments \$	
City, state, and ZIP code		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 \$	

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0045	
International Academy Of Style 111 West Plumb Ln Reno, NV 89509		\$	2009	
		2 Dividends	Form 1099-MISC	
		\$		
(775) 823-9003		3 Other income	4 Federal income tax withheld	
		\$	\$	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Rents paid proceeds	6 Masses and teacher are parties	<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
88-0389861		\$	\$	
RECIPIENT'S name		7 Repurchase consideration	8 Substitute payments in lieu of dividends or interest	
Patricia Davison		\$ 19197.50	\$	
Single address including apt. no.		9 Value added taxes and sales tax on more of personal property to a buyer	10 Crop insurance proceeds	
		\$	\$	
City, state, and ZIP code		11	12	
Account number (see instructions)		13 Excess holder parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	
15a Section 501(c)(3) exempt	15b Section 509(a) exempt	16 State tax withheld	17 State/Payer's state no.	18 State income
\$	\$	\$	\$	\$
Form 1099-MISC		Department of the Treasury - Internal Revenue Service		

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PAYER'S name, street address, city, state, ZIP code, and telephone no.  International Academy Of Style 111 West Plumb Ln Reno, NV 89509  (775) 823-9003		1 Rents \$	OMB No. 1545-0115  <b>2009</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  88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name  Charissa Banks		7 Employee compensation \$ 32193.75	8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.</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 NV		11	12		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A annuities \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

41-0052-111

Department of the Treasury • Internal Revenue Service

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 THIS FORM IS TO BE FILED WITH THE TAX RETURN OF THE RECIPIENT. IT IS NOT TO BE FILED WITH THE PAYER'S RETURN.

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☐ VOID☐ CORRECTED

PAYER'S home, 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 Rents \$	OMB No. 1545-0115 <b>10</b> Form 1099-MISC		Miscellaneous Income
		2 Services \$			
		3 Other income \$	4 Federal income tax withheld \$		
		5 Fishing boat proceeds \$	6 Rents and other use payments \$		
PAYER'S federal identification number <b>88-0389861</b>	RECIPIENT'S identification number	7 Nonemployee compensation <b>\$20,531.50</b>	8 Substitute payments in the U.S. (indicate in interest)		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.
RECIPIENT'S name <b>Patricia Davison</b>		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		
City, state, and ZIP code		13 Excess golden parachute payments \$	14 Gross proceeds paid to all addressees \$		
Account number (see instructions)		2nd TIN opt. <input type="checkbox"/>	15 State tax withheld \$		16 State income \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Local state tax \$	18 State income \$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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☐ 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

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)

Fed. TIN not

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15a Section 409A amounts

15b Section 409A income

16 State tax withheld

17 State-Payer's state tax

18 State income

41-0852411

Department of the Treasury Internal Revenue Service

Form 1099-MISC

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1 Rents

2 Royalties

3 Other income

5 Fishing boat proceeds

7 Nonexempted corporations

9 Payer made direct sales or \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11

13 Excess golden parachute payments

16

18

OMB No. 1545-0045

10

Form 1099-MISC

4 Federal income tax withheld

6 Medicare and health care payments

8 Minimum payment of debt of taxpayer or interest

10 Crop insurance proceeds

12

14 Gross proceeds paid to an attorney

17

18

Miscellaneous Income

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PAYER'S name, street address, city, state, ZIP code, and telephone no.

*International Academy of Style*  
*111 W. Plumb Ln*  
*Reno NV 89509*

775 823 9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Documentary compensation

\$

8 Payer made direct sales of  
 25 000 or more of consumer  
 products to a buyer  
 residing in resale ☐

\$

11

\$

13 Excess golden parachute payments

\$

15 State tax withheld

\$

OMB No. 1545-0046

10

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

12

14 Gifts otherwise paid to an attorney

\$

17 State-Payer's state on.

\$

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1095.

For Privacy Act  
 and Paperwork  
 Reduction Act  
 Notice, see the  
 2010 General  
 Instructions for  
 Certain  
 Information  
 Returns.

PAYER'S tax identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

John R Sanders

Street address (including apt. no.)

City, state, and ZIP code

Adjusted number (see instructions)

2nd TIN dot

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15a Section 501(c)(3) deduction

\$

15b Section 501(c)(3) income

\$

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
111 N Plumb LN

Reno NV 89509

775-823-9003

1 Bonus

2 Royalties

3 Other income

5 Fishing boat proceeds

7 Nonemployee compensation

8 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
intending for resale ☐13 Excess golden parachute  
payments

15 Estate tax withheld

OMB No. 1545-0045

2010

Form 1099-MISC

4 Federal income tax withheld

6 Backup withholding payments

8 Substantiated payment in lieu of  
copyright or patent

10 Crop insurance proceeds

12

14 Gross proceeds paid to  
an attorney

17 State/Payer's state tax

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

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For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2010 General  
Instructions for  
Certain  
Information  
Returns.PAYER'S federal identification  
number

88-0389861

RECIPIENT'S identification  
number

3

RECIPIENT'S name

Kathy Spencer

Street address (including apt. no.)

City, state, and ZIP code

Recipient's address (see instructions)

2nd TIN box

15a Section 505A dividends

15b Section 505A income

\$

\$

\$

\$

\$

\$

Form 1099-MISC

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PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
 111 W. Plumb Lane  
 Reno, NV. 89509  
 775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$37,584.00

9 Payer made direct sales of \$5,000 or more of securities, products to a buyer, or property for resale ☐

\$

16 State tax withheld

\$

17 State/Federal state no

\$

OMB No. 1545-0045

2010

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2010 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification  
number

88-0389861

RECIPIENT'S identification  
number

RECIPIENT'S name

Charissa Banks

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN box

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15a Section 401(a) decrease

Form 1099-MISC

15b Section 408(a) income

\$

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Department of the Treasury

Internal Revenue Service

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☐ VOID☐ CORRECTED

PAYER'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 Rents \$	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	<b>Miscellaneous Income</b>  <b>Form 1099-MISC</b>  <b>2010</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>	RECIPIENT'S identification number \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Nonemployer compensation \$ <b>2,322.50</b>	8 Copyright payments or fees or royalties or interest \$	
RECIPIENT'S name <b>Stacie Niles</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (attach to 1099) <input type="checkbox"/>	10 Gross insurance proceeds \$	11 <b>[REDACTED]</b>	12 <b>[REDACTED]</b>	
Street address (including apt. no.)  City, state, and ZIP code  Account number (see instructions)  2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	15 State tax withheld \$	16 State income \$	
10a Section 409A deferral \$	15a Section 409A income \$	16 State tax withheld \$	17 State/territory state no. \$	18 State income \$	19 State income \$	

Form 1099-MISC

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PAYEE'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
 111 W. Plumb Lane  
 Reno, NV. 89509  
 775-823-9003

1 Rents

\$

2 Dividends

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$1,993.50

9 Payor made direct sales of \$500 or more of consumer products to a buyer (check box for resale) ☐

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

OMB No. 1545-0047

2010

Form 1099-MISC

Miscellaneous  
Income

Copy A

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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.

PAYEE'S federal identification  
number

88-0389861

RECIPIENT'S identification  
number

RECIPIENT'S name

Jasbinder Sandhu

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIR not

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15a Section 409A deferrals

\$

15b Section 409A income

\$

17 State/Party's state no

\$

18 State income

\$

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style</b> <b>111 W. Plumb Ln</b> <b>Reno NV 89509</b> <b>775-823-9003</b>		1 Rents \$	2 Dividends \$	3 Other income \$	4 Federal income tax withheld \$	Miscellaneous Income  Form 1099-MISC
PAYER'S identity identification number <b>98-0389861</b>	RECIPIENT'S identification number <b>Joyce Cubos</b>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	7 Nonemployment compensation \$ <b>3880.52</b>	8 Signature payments or other benefits or annuities \$	
Street address including apt. no.  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 \$	11 <input type="checkbox"/>	12 <input type="checkbox"/>	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.
Account to which 1099-MISC is being sent  2nd TIN no. <input type="checkbox"/>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	15 State tax withheld \$	17 State-Payer's state no. \$	
15a Section 4965 address \$	15b Section 4965 address \$	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

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115		Miscellaneous Income
International Academy of Style 111 West Plumb Ln Reno NV 89805  775-825-9003		\$	2011  Form 1099-MISC		
		2 Royalties			
PAYER'S federal identification number		3 Other income	4 Federal income tax withheld		<b>Copy A</b> For <b>Internal Revenue</b> <b>Service Center</b>  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General</b> <b>Instructions for</b> <b>Certain</b> <b>Information</b> <b>Returns.</b>
88-0389861		\$	\$		
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S name		\$	\$		
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 <b>2011 General</b> <b>Instructions for</b> <b>Certain</b> <b>Information</b> <b>Returns.</b>
City, state, and ZIP code		\$ 5226.00	\$		
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	12		
15a Section 409A deferrals		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		Form 1099-MISC LMA 41-0852411 5110 Department of the Treasury - Internal Revenue Service
15b Section 409A income		\$	\$		
16 State tax withheld		\$	\$		
17 State/Payer's state no.		18 State income			

PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
111 West Plumb Ln  
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

\$

13 Excess golden parachute  
payments

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

OMB No. 1545-0115

2011

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2011 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification

number

88-0389861

RECIPIENT'S identification

number

RECIPIENT'S name

Lisa Pike

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not.

☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

41-0852411

Department of the Treasury - Internal Revenue Service

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VOID

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PAYER'S name, street address, city, state, ZIP code, and telephone no.

International Academy of Style  
111 West Plumb Ln  
Reno NV 89509

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of  
\$5,000 or more of consumer  
products to a buyer  
(recipient) for resale ☐

\$

13 Excess golden parachute  
payments

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

OMB No. 1545-0115

2011

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2011 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification

number

88-0389861

RECIPIENT'S identification

number

RECIPIENT'S name

Melanie Wolf

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not.

☐

Section 409A deferrals

15b Section 409A income

\$

Form 1099-MISC

LMA

41-0852411

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Department of the Treasury - Internal Revenue Service

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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
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$		
RECIPIENT'S name <i>Charissa Branks</i>		3 Other income \$		5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center  File with Form 1099.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Street address (including apt. no.)		6 Medical and health care payments \$		7 Nonemployee compensation \$ <i>34,511.00</i>		
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
Account number (see instructions)		10 Crop insurance proceeds \$		11 Excess golden parachute payments \$		
15a Section 409A deferrals \$		15b Section 409A income \$		12 Gross proceeds paid to an attorney \$		13 State tax withheld \$
				14 State/Payer's state no.		18 State income \$

Form 1099-MISC 41-0852411 Department of the Treasury • Internal Revenue Service

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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
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$		4 Federal income tax withheld \$		
RECIPIENT'S name <i>Charissa W. Ashburn</i>		3 Other income \$		5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center  File with Form 1099.  For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Street address (including apt. no.)		6 Medical and health care payments \$		7 Nonemployee compensation \$ <i>2500.00</i>		
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		
Account number (see instructions)		10 Crop insurance proceeds \$		11 Excess golden parachute payments \$		
15a Section 409A deferrals \$		15b Section 409A income \$		12 Gross proceeds paid to an attorney \$		13 State tax withheld \$
				14 State/Payer's state no.		18 State income \$

Form 1099-MISC LMA 41-0852411 5110 Department of the Treasury • Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.  
*International Academy of Style*  
*111 West Plumb Ln*  
 *Reno NV 89509*  
*775-823-9003*

1 Rents  
\$  
 2 Royalties  
\$  
 3 Other income  
\$  
 4 Federal income tax withheld  
\$  
 5 Fishing boat proceeds  
\$  
 6 Medical and health care payments  
\$  
 7 Nonemployee compensation  
\$ *12,201*  
 8 Substitute payments in lieu of dividends or interest  
\$  
 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐  
 10 Crop insurance proceeds  
\$  
 11  
 12  
 13 Excess golden parachute payments  
\$  
 14 Gross proceeds paid to an attorney  
\$  
 15a Section 409A deferrals  
\$  
 15b Section 409A income  
\$  
 16 State tax withheld  
\$  
 17 State/Payer's state no.  
\$  
 18 State income  
\$

OMB No. 1545-0115  
**2011**  
 Form 1099-MISC

**Miscellaneous Income**

**Copy A**  
 For Internal Revenue Service Center  
 File with Form 1096.  
 For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

Form 1099-MISC  
 41-0852411  
 Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.  
*International Academy of Style*  
*111 West Plumb Ln*  
 *Reno NV 89509*  
*775-823-9003*

1 Rents  
\$  
 2 Royalties  
\$  
 3 Other income  
\$  
 4 Federal income tax withheld  
\$  
 5 Fishing boat proceeds  
\$  
 6 Medical and health care payments  
\$  
 7 Nonemployee compensation  
\$ *2,222*  
 8 Substitute payments in lieu of dividends or interest  
\$  
 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐  
 10 Crop insurance proceeds  
\$  
 11  
 12  
 13 Excess golden parachute payments  
\$  
 14 Gross proceeds paid to an attorney  
\$  
 15a Section 409A deferrals  
\$  
 15b Section 409A income  
\$  
 16 State tax withheld  
\$  
 17 State/Payer's state no.  
\$  
 18 State income  
\$

OMB No. 1545-0115  
**2011**  
 Form 1099-MISC

**Miscellaneous Income**

**Copy A**  
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Form 1099-MISC  
 41-0852411  
 Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 W. Hobbs Dr.</i> <i>Reed NV 89509</i>  <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <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>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>KACY SPENCER</i>		3 Other income \$	5 Fishing boat proceeds \$	
Street address (including apt. no.)		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>10,620.00</i>	
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$
Account number (see instructions)		11	12	13 Excess golden parachute payments \$
2nd TIN not. <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$
16 State tax withheld \$		17 State/Payer's state no. \$	18 State income \$	

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reed NV 89509</i>  <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <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>	RECIPIENT'S identification number	2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S name <i>Amy Terulli</i>		3 Other income \$	5 Fishing boat proceeds \$	
Street address (including apt. no.)		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>1585.00</i>	
City, state, and ZIP code		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$
Account number (see instructions)		11	12	13 Excess golden parachute payments \$
2nd TIN not. <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$
16 State tax withheld \$		17 State/Payer's state no. \$	18 State income \$	

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i>  <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115  <b>2011</b> Form 1099-MISC	<b>Miscellaneous Income</b>
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General Instructions for Certain Information Returns.</b>	
RECIPIENT'S identification number <i>80-0643390</i>		3 Other income \$		4 Federal income tax withheld \$
RECIPIENT'S name <i>Jasbinder Sandhu</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Street address (including apt. no.) 		7 Nonemployee compensation \$ <i>12,748.00</i>	8 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code 		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	
Account number (see instructions) 		11 <input type="checkbox"/>	12 <input type="checkbox"/>	
15a Section 409A deferrals \$		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no. 	

Form 1099-MISC 41-0852411 Department of the Treasury - Internal Revenue Service

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9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i>  <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115  <b>2011</b> Form 1099-MISC	<b>Miscellaneous Income</b>
PAYER'S federal identification number <i>88-0389861</i>		RECIPIENT'S identification number 		2 Royalties \$	<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General Instructions for Certain Information Returns.</b>	
RECIPIENT'S name <i>2090 Michsell</i>		Street address (including apt. no.) 		3 Other income \$		4 Federal income tax withheld \$
City, state, and ZIP code 		Account number (see instructions) 		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
15a Section 409A deferrals \$		15b Section 409A income \$		7 Nonemployee compensation \$ <i>28,358.00</i>	8 Substitute payments in lieu of dividends or interest \$	
16 State tax withheld \$		17 State/Payer's state 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 \$	
18 State income \$		19 State income \$		11 <input type="checkbox"/>	12 <input type="checkbox"/>	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		15 <input type="checkbox"/>	16 <input type="checkbox"/>	
17 State/Payer's state no. 		18 State income \$		19 State income \$	20 State income \$	

m 1099-MISC LMA 41-0852411 5110 Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style</b> <b>111 W. Plumb Ln</b> <b>Reno NV 89509</b>		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.
PAYER'S federal identification number <b>88-0389861</b>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$		
RECIPIENT'S name <b>Amy Ierulli</b>		6 Medical and health care payments \$	7 Nonemployee compensation <b>9,377.50</b>		
Street address (including apt. no.) <b>1660 Manchester Way</b>		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 <b>Sparks NV 89431</b>		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$		
15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.		18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style</b> <b>111 W. Plumb Ln</b> <b>Reno NV 89509</b>		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.
PAYER'S federal identification number <b>88-0389861</b>		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$		
RECIPIENT'S name <b>Anjilena Petersen</b>		6 Medical and health care payments \$	7 Nonemployee compensation <b>17,136</b>		
Street address (including apt. no.) <b>P.O. Box 333</b>		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 <b>Freedom NY 83120</b>		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$		
15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.		18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style</b> <b>111 W. Plumb Ln</b> <b>Reno NV 89509</b>		1 Rents \$	OMB No. 1545-0115 <b>2012</b> Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S federal identification number <b>88-0389861</b>		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 <b>Andrea Upson</b>		7 Nonemployee compensation <b>11,960.00</b> \$	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form 1099-MISC

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>International Academy of Style</b> <b>111 W. Plumb Ln</b> <b>Reno NV 89509</b>		1 Rents \$	OMB No. 1545-0115 <b>2012</b> Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S federal identification number <b>88-0389861</b>		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 <b>Barbara Jones</b>		7 Nonemployee compensation <b>2,150.50</b> \$	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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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
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$		
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <i>Rebecca Hernandez</i>		6 Medical and health care payments \$	7 Nonemployee compensation <i>810.00</i> \$		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$		15b Section 409A income \$
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$	

Form 1099-MISC

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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
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	3 Other income \$		
RECIPIENT'S identification number		4 Federal income tax withheld \$	5 Fishing boat proceeds \$		Copy A For Internal Revenue Service Center  File with Form 1096.
RECIPIENT'S name <i>Charissa Banks</i>		6 Medical and health care payments \$	7 Nonemployee compensation <i>133,038.00</i> \$		
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		10 Crop insurance proceeds \$	11		
Account number (see instructions)		12	13 Excess golden parachute payments \$		
2nd TIN not <input type="checkbox"/>		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$		15b Section 409A income \$
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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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

\$

17,176.00

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11

12

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

14 Gross proceeds paid to an attorney

\$

\$

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous Income

Copy A

For

Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Melodie Wolf

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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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

\$

11,459.00

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11

12

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2012

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

14 Gross proceeds paid to an attorney

\$

\$

14 Gross proceeds paid to an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous Income

Copy A

For

Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Melissa Wolf

Street address (including apt. no.)

City, state, and ZIP code

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Form 1099-MISC

IAS0146

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☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111W. 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	
RECIPIENT'S name <i>Joyce Mikese II</i>		7 Nonemployee compensation \$ <i>89,757.00</i>	8 Substitute payments in lieu of dividends or interest \$	File with Form 1096.	
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 \$	

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111W. 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	
RECIPIENT'S name <i>Lisa Piko</i>		7 Nonemployee compensation \$ <i>18,248.00</i>	8 Substitute payments in lieu of dividends or interest \$	File with Form 1096.	
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 \$	

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Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <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 <b>2012 General Instructions for Certain Information Returns.</b>
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$	
RECIPIENT'S name <i>Natasha Domes</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>3,731.50</i>	
Street address (including apt. no.) <i>1520 G. St.</i>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
City, state, and ZIP code <i>Sparks NV 89431</i>		11	12	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

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PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>International Academy of Style</i> <i>111 West Plumb Ln</i> <i>Reno NV 89509</i> <i>775-823-9003</i>		1 Rents \$	OMB No. 1545-0115 <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 <b>2012 General Instructions for Certain Information Returns.</b>
PAYER'S federal identification number <i>88-0389861</i>		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S identification number		3 Other income \$	5 Fishing boat proceeds \$	
RECIPIENT'S name <i>Patricia Davison</i>		6 Medical and health care payments \$	7 Nonemployee compensation \$ <i>9,858.00</i>	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
City, state, and ZIP code		11	12	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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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 <b>2012 General Instructions for Certain Information Returns.</b>
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		
		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number <i>1</i>	7 Nonemployee compensation <i>11,642.00</i> \$		8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
City, state, and ZIP code		11		12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$		17 State/Payer's state no. \$	
				18 State income \$	

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Department of the Treasury - Internal Revenue Service

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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 <b>2012 General Instructions for Certain Information Returns.</b>
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		
		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
PAYER'S federal identification number <i>88-0389861</i>	RECIPIENT'S identification number	7 Nonemployee compensation \$		8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
City, state, and ZIP code		11		12	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$		17 State/Payer's state no. \$	
				18 State income \$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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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  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 88-0389861		3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Barbara Jones		7 Nonemployee compensation \$5,664.50	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
Street address (including apt. no.) 17660 E Aspen Cr		11 Foreign tax paid \$	12 Foreign country or U.S. possession \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89508		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		15a Section 409A deferrals \$	15b Section 409A income \$	
2nd TIN not <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

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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  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		2 Royalties \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 88-0389861		3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S identification number		5 Fishing boat proceeds \$	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Amanda Stefani		7 Nonemployee compensation \$1,654.50	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
Street address (including apt. no.) 14006 Lear Blvd		11 Foreign tax paid \$	12 Foreign country or U.S. possession \$	
City or town, province or state, country, and ZIP or foreign postal code Reno NV 89506		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		15a Section 409A deferrals \$	15b Section 409A income \$	
2nd TIN not <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

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JA0217 IAS0150

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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 <b>88-0389861</b>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Danyell Halvorson</b>		7 Nonemployee compensation \$ <b>\$9,337.75</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.) <b>PO Box 14686</b>		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 <b>Reno NV 89507</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	
				18 State income \$

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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 <b>88-0389861</b>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Gladly Rickards</b>		7 Nonemployee compensation \$ <b>\$914.00</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.) <b>974 Adobe Dr</b>		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 <b>Carson City NV 89705</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	
				18 State income \$

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**JA0218 IAS0151**



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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  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	4 Federal income tax withheld \$	
PAYER'S federal identification number <b>88-0388861</b>	RECIPIENT'S identification number	3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Lisa Pike</b>		5 Fishing boat proceeds \$	7 Nonemployee compensation <b>\$25,991.00</b>	
Street address (including apt. no.) <b>3200 Lakeside dr #75</b>		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 <b>Reno NV 89509</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	
Form 1099-MISC Cat. No. 14425J		www.irs.gov/form1099misc		Department of the Treasury - Internal Revenue Service

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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  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
International Academy of Style 2295 Market st Reno NV 89502 775-823-9003		2 Royalties \$	4 Federal income tax withheld \$	
PAYER'S federal identification number <b>88-0388861</b>	RECIPIENT'S identification number	3 Other income \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Carol Ann Gochnour</b>		5 Fishing boat proceeds \$	7 Nonemployee compensation <b>\$5,266.00</b>	
Street address (including apt. no.) <b>220 Quail St</b>		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 <b>Sparks NV 89431</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	
Form 1099-MISC Cat. No. 14425J		www.irs.gov/form1099misc		Department of the Treasury - Internal Revenue Service

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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>\$8,276.50</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 89503		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		15 State/Payer's state no.		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$		17 State/Payer's state no.		18 State income \$

Form 1099-MISC

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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>\$1,109.80</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 89502		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		15 State/Payer's state no.		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$		17 State/Payer's state no.		18 State income \$

Form 1099-MISC

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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 <b>88-0389861</b>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Charissa Banks</b>		7 Nonemployee compensation \$ <b>\$19,428.50</b>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) <b>10601 Vista Bella Ln</b>		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 <b>Reno NV 89521</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	15 State tax withheld \$	17 State/Payer's state no. \$	
		16 State income \$	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

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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 <b>88-0389861</b>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Joyce Mikesell</b>		7 Nonemployee compensation \$ <b>\$25,772.00</b>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) <b>18271 Alderwood Ct</b>		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 <b>Reno NV 89508</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	15 State tax withheld \$	17 State/Payer's state no. \$	
		16 State income \$	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

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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 <b>88-0389861</b>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Andrea Upson</b>		7 Nonemployee compensation \$ <b>\$10,980.50</b>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) <b>3872 Zoe Ln</b>		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 <b>Reno NV 89519</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	
			18 State income \$	

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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 <b>88-0389861</b>	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name <b>Melissa Wolf</b>		7 Nonemployee compensation \$ <b>\$12,282.50</b>	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) <b>732 Balzar Cir</b>		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 <b>Reno NV 89502</b>		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	
			18 State income \$	

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PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market St  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$7,660.50

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Rebecca Hernandez

Street address (including apt. no.)

74 Zircon Dr

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89521

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

Form 1099-MISC

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PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.

International Academy of Style  
2295 Market st  
Reno NV 89502  
775-823-9003

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$25,415.95

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

11 Foreign tax paid

\$

13 Excess golden parachute payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2013

Form 1099-MISC

Miscellaneous  
Income

Copy A

For  
Internal Revenue  
Service Center

File with Form 1096.

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2013 General  
Instructions for  
Certain  
Information  
Returns.

PAYER'S federal identification number

88-0389861

RECIPIENT'S identification number

RECIPIENT'S name

Meledie Wolf

Street address (including apt. no.)

710 Balzar cir

City or town, province or state, country, and ZIP or foreign postal code

Reno NV 89502

Account number (see instructions)

2nd TIN not ☐

15a Section 409A deferrals

\$

15b Section 409A income

\$

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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>Miscellaneous Income</b>
<b>International Academy of Style</b> <b>2295 Market st</b> <b>Reno NV 89502</b> <b>775-823-9003</b>		\$	<b>2013</b>	
		2 Royalties		
PAYER'S federal identification number		3 Other income	4 Federal income tax withheld	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1099.</b>  <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</b>
88-0389861		\$	\$	
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Ashley Walsh-Storey		\$7,238.00	\$	
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	
5204 Eagle Place		\$	\$	
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 89510		\$	\$	
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
\$	\$	\$		\$

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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  Copy A For Internal Revenue Service Center  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
International Academy of Style 2295 Market St Reno NV 89502 775-823-9003		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number  88-0389861	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name  Alexandra Spounlcis		7 Nonemployee compensation \$2,659.50	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)  1175 Wesley Dr		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City or town, province or state, country, and ZIP or foreign postal code  Reno NV 89503		11 Foreign tax paid \$	12 Foreign country or U.S. possession		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

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