1 2	IN THE SUPREME COURT	OF TE	IE STATE OF NEVADA				
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4	INTERNATIONAL ACADEMY OF STY	ΥLΕ,	Electronically Filed Case Noct 05 2021 11:13 p.m.				
5	Petitioner,		Elizabeth A. Brown				
6	VS.		Clerk of Supreme Court				
7	DIVISION OF INDUSTRIAL RELATIO	NS,					
8 9	and the NEVADA DEPARTMENT OF ADMINISTRATION, APPEALSOFFICE	R					
10	SHEILA MOORE,						
11	Respondents.						
12	JOINT A	PPEN	DIX,				
13							
14							
15	JASON D. GUINASSO, ESQ.	CH	IRSTOPHER A. ECCLES, ESQ.				
16	Nevada Bar No. 8478		vada Bar No. 9798				
17	ALEX R. VELTO, ESQ. Nevada Bar No.14961		INIFER J. LEONESCU vada Bar No. 6036, ESQ.				
18	Hutchison & Steffen, PLLC		e of Nevada Division of				
19	5371 Kietzke Lane		ustrial Relations				
20	Reno, NV 89511 Tel.: 775-853-8746		0 W. Sahara Ave., Ste. 250 702-486-9073				
21	Fax: 775-201-9611		cles@dir.nv.gov				
22	jguinasso@hutchlegal.com avelto@hutchlegal.com	jleo	nescu@dir.nv.gov				
23	Attorneys for International Academy	Atto	orneys for Respondent				
24	of Style	Divi	ision of Industrial Relations				
25							
26							
27							
28							

4 5 6	Document Name	1		
	Document Name	Date Filed	Bates	Vol. No.
() ()	Petition for Judicial Review	03/06/20	JA0001- JA0010	Ι
7	Exhibit 1 to Petition for Judicial Review – Decision and Order before the Appeals Officer under Appeal No.'s 1702537-SYm & 1702545-SYM dated February 20, 2020	3/6/2020	JA0011- JA0024	Ι
8 9	Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445	03/06/20	JA0025- JA0052	II
10 11 12	Exhibit 1 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 -International Academy of Style's Documentary Exhibit 1 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0053- JA0072	II
.3	Exhibit 2 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit 2 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0073- JA0225	II
6 7 8 9	Exhibit 3 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit 3 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0226- JA0316	III
9 0 1 2	Exhibit 4 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 4 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017	3/6/2020	JA0317- JA0406	III
3	Exhibit 5 to Application for Stay of Appeal Officer's February 20, 2020 Decision and Order filed under District Court Case No. CV20-00445 - International Academy of	3/6/2020	JA0407- JA0430	III
5	Style's Documentary Exhibit 5 Before the Appeals Officer under Appeal No. 1702537-SYM dated June 28, 2017			
7				

1	Exhibit 6 to Application for Stay of Appeal Officer's	3/6/2020	JA0431-	IV
1	February 20, 2020 Decision and Order filed under District		JA0660	
2	Court Case No. CV20-00445 - International Academy of			
3	Style's Documentary Exhibit 6 Before the Appeals Officer			
3	under Appeal No. 1702537-SYM dated June 28, 2017		14.0441	X 7
4	Exhibit 7 to Application for Stay of Appeal Officer's	3/6/2020	JA0661-	V
_	February 20, 2020 Decision and Order filed under District		JA0667	
5	Court Case No. CV20-00445 - International Academy of Style's Documentary Exhibit 7 Before the Appeals Officer			
6	under Appeal No. 1702537-SYM dated June 28, 2017			
_	Minutes [Court finds Plaintiff's Application for Stay of	3/10/2020	JA0668	V
7	Appeal Officer's February 20, 2020 is deemed moot. Plaintiff	5/10/2020	5710000	v
8	must keep worker's compensation coverage active pending			
	resolution of this case] filed under District Court Case No.			
9	CV20-00445			
10	Original Record on Appeal in Accordance with the Nevada	04/22/20	JA0669-	V
	Administrative Procedure Act (Chapter 233B of NRS) filed		JA0675	
11	under District Court Case No. CV20-00445			
12	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA0676-	VI
12	Administrative Procedure Act (Chapter 233B of NRS) filed		JA0688	
13	under District Court Case No. CV20-00445- Decision and			
14	Order, Appeals Officer Sheila Y. Moore dated 2/20/2020			
14	under Appeal No.'s 1702537-SYM and 1702545-SYM	1/22/2020	14.0.000	X 7 X
15	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA0689-	VI
16	Administrative Procedure Act (Chapter 233B of NRS) filed		JA0704	
16	under District Court Case No. CV20-00445 – Reply in Support of Closing Argument submitted on behalf of			
17	Employer/Petitioner dated 8/9/2019 under Appeal No.'s			
10	1702537-SYM and 1702545-SYM			
18	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA0705-	VI
19	Administrative Procedure Act (Chapter 233B of NRS) filed		JA0711	. –
	under District Court Case No. CV20-00445 – DIR Closing			
20	Argument on behalf of DIR/Respondent dated 8/1/2019 under			
21	Appeal No.'s 1702537-SYM and 1702545-SYM			
	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA0712-	VI
22	Administrative Procedure Act (Chapter 233B of NRS) filed		JA0738	
23	under District Court Case No. CV20-00445 – Closing			
25	Argument submitted on behalf of Employer/Petitioner dated			
24	12/31/18 under Appeal No.'s 1702537-SYM and 1702545-			
25	SYM	1/22/2020	14.0520	X 7 X
23	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA0739-	VI
26	Administrative Procedure Act (Chapter 233B of NRS) filed		JA0795	
27	under District Court Case No. CV20-00445 – Transcript of Proceedings from Append Heaving dated Nevember 8, 2018			
27	<i>Proceedings from Appeal Hearing dated November 8, 2018</i> <i>filed 11/28/2018</i>			
28	Jucu 11/20/2010			

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA0796- JA0809	VI
2	under District Court Case No. CV20-00445 – International		5710007	
3	Academy of Style's Documentary Exhibit # 1 under Case No. 1706718			
4	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA0810- JA0961	VI,VII
5	under District Court Case No. CV20-00445 – International		5710701	
6	Academy of Style's Documentary Exhibit #2 dated 6/28/2017Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA0962-	VII
7	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i>	11 221 2020	JA1051	
8	Academy of Style's Documentary Exhibit #3 dated 6/28/2017			
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA1052- JA1140	VII
10	under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit #4 dated 6/28/2017			
11	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1141-	VII,VIII
12	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i>		JA1164	
13	Academy of Style's Documentary Exhibit #5 dated 6/28/2017	4/22/2020	TA 11(5	VIII
14	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA1165- JA1394	VIII
15	under District Court Case No. CV20-00445 – International Academy of Style's Documentary Exhibit #6 dated 6/28/2017			
16	Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1395-	IX
17	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>International</i>		JA1400	
18	Academy of Style's Documentary Exhibit #7 dated 6/28/2017Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1401-	IX
19	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Evidence</i>	4/22/2020	JA1401- JA1556	
20	Packet for the Division of Industrial Relations (DIR) Exhibit			
21	#8 dated 6/27/2017 Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1557-	IX, X
22	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Evidence</i>	11 221 2020	JA1643	111, 11
23	Packet for the Division of Industrial Relations (DIR) Exhibit			
24	#9 dated 6/27/2017 Original Record on Appeal in Accordance with the Nevada	4/22/2020	JA1644-	X
25	Administrative Procedure Act (Chapter 233B of NRS) filed	1,22,2020	JA1649	
26	under District Court Case No. CV20-00445 – Supplemental Evidence Packet for the Division of Industrial Relations			
27	(DIR) Exhibit #10 dated 11/8/2018			
28				

1 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 – Order, Appeals Officer Moore filed 1/17/2020	4/22/2020	JA1650- JA1651	Х
5	Original Decent on Anneal in Accordance with the Neveda	4/22/2020	JA1652-	v
4	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2020	JA1652- JA1653	Х
5	under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, Filed 7/3/2019		5711055	
6	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1654-	X
7	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals	1 22 2019	JA1655	1
8	Officer Moore, Filed 6/27/2019			
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1656- JA1657	Х
10	under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, Filed 11/13/2018			
11	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1658-	Х
12	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals		JA1659	
13	Officer Moore, Filed 9/18/2018			
14	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1660- JA1661	Х
15	under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, Filed 8/17/2018			
16	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1662-	Х
17	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - <i>Order, Appeals</i>		JA1663	
18	Officer Moore, Filed 8/15/2018			
19	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1664- JA1665	Х
20	under District Court Case No. CV20-00445 - Order, Appeals Officer Moore, Filed 6/26/2018		0111000	
21	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1666-	Х
	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1667	
22	under District Court Case No. CV20-00445 - Order, Appeals Officer Moore, Filed 5/24/2018			
23	Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1668-	Х
24	Administrative Procedure Act (Chapter 233B of NRS) filed		JA1669	
25	under District Court Case No. CV20-00445 - Order, Appeals Officer Moore, Filed 2/23/2018			
26	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1670- JA1671	Х
27	under District Court Case No. CV20-00445 - Order, Appeals			
28	Officer Moore, Filed 12/22/2017			
20				

1 2	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 - Order, Appeals Officer Moore, Filed 12/08/2017	4/22/2019	JA1672- JA1673	Х
3	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1674- JA1675	Х
5	under District Court Case No. CV20-00445 - Order, Appeals Officer Moore, Filed 9/7/2017			
6	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1676- JA1677	Х
7	under District Court Case No. CV20-00445 - Order, Appeals Officer Moore, Filed 7/18/2017			
8	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1678- JA1681	Х
9 10	under District Court Case No. CV20-00445 – International Academy of Style's Motion for Continuance and Resetting			
11	<i>dated 7/14/2017</i> Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1682-	X
12	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing</i>		JA1684	
13	Statement of the Division of Industrial Relations (DIR) dated 6/30/2017			
14 15	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of</i>	4/22/2019	JA1685- JA1686	Х
16	Appearance filed 6/27/2017 Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1687-	X
17	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing</i>		JA1690	
18 19	Statement submitted on behalf of International Academy of Style filed on 6/28/2017			
20	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/22/2019	JA1691- JA1692	Х
21	under District Court Case No. CV20-00445 – Order, Appeals		JA1092	
22	Officer Moore, filed 5/4/2017 Original Record on Appeal in Accordance with the Nevada	4/22/2019	JA1693-	X
23	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for</i>		JA1696	
24	Continuance submitted on behalf of International Academy of Style filed on 5/3/2017			
25	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1697- JA1698	Х
26 27	under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, filed 4/20/2017		JA1070	
20		1	1	<u> </u>

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1699- JA1702	X
2	under District Court Case No. CV20-00445 – Motion for			
3	Continuance submitted on behalf of International Academy of Style filed on 4/19/2017	4/20/2010	1.1.1.502	
4	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1703- JA1704	Х
5	under District Court Case No. CV20-00445 – Notice of Appeal and Order to Appear filed on March 23, 2017			
6	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1705	Х
7	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Request for</i>			
8	Hearing Before the Appeals Officer filed on 3/20/2017			
9	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1706	Х
10	under District Court Case No. CV20-00445 – Certificate of Mailing dated 3/20/2017			
11	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1707-	Х
12	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Letter of</i> Determination dated 2/14/2017		JA1708	
13	<i>Determination dated 3/14/2017</i> Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1709-	X
14	Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1710	7
15	under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, filed 7/18/2017			
16	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1711-	Х
17	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Motion for</i>		JA1714	
18	Continuance and Resetting submitted on behalf of Employer/Petitioner			
19	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1715- JA1717	Х
20	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Pre-Hearing</i>		JA1/1/	
21	Statement of the Division of Industrial Relations filed 6/30/2017			
22	Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1718-	Х
23	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of</i>		JA1719	
24	Appearance filed 6/27/2017	4/20/2010	141720	V
25	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1720- JA1723	Х
26	under District Court Case No. CV20-00445 – International Academy of Style's Pre-Hearing Statement			
27				
28				

1	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1724- JA1725	Х
2	under District Court Case No. CV20-00445 – Order, Appeals Officer Moore, filed on 5/4/2017			
3	Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1726- JA1729	Х
5	under District Court Case No. CV20-00445 – Motion for Continuance and Resetting Hearing submitted on behalf of			
6	International Academy of Style filed on 5/2/2017 Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1730-	Х
7 8	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – Order, Appeals		JA1731	
° 9	<i>Officer Moore, filed on 4/20/2017</i> Original Record on Appeal in Accordance with the Nevada Administrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1730- JA1735	X
0	under District Court Case No. CV20-00445 – Motion for Continuance and Resetting submitted on behalf of		JAT/55	
1	International Academy of Style filed on 4/19/2017 Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1736-	X
2	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Notice of</i>	4/20/2019	JA1730- JA1737	Λ
3	Appeal and Order to Appear filed on 3/23/2017 Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1738	X
5	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Request for</i>	4/20/2019	JA1/30	Λ
6	<i>Hearing Before the Appeals Officer filed on 3/20/2017</i> Original Record on Appeal in Accordance with the Nevada	4/20/2019	JA1739	X
7 8	Administrative Procedure Act (Chapter 233B of NRS) filed under District Court Case No. CV20-00445 – <i>Certificate of</i>			
9	Mailing filed March 23, 2017Original Record on Appeal in Accordance with the NevadaAdministrative Procedure Act (Chapter 233B of NRS) filed	4/20/2019	JA1740- JA1741	X
0	under District Court Case No. CV20-00445 – Letter of Determination dated 3/14/2017		JA1/41	
1 2	Transmittal of Record on Appeal filed under District Court Case No. CV20-00445	04/22/20	JA1742- JA1744	XI
3				
4	Petitioner's Opening Brief filed under District Court Case No. CV20-00445	06/01/20	JA1745- JA1776	XI
5 6	Respondent Division's Answering Brief filed under District Court Case No. CV20-00445	08/13/20	JA1777- JA1820	XI
7	Petitioner's Reply Brief filed under District Court Case No. CV20-00445	09/14/20	JA1821- JA1829	XI
8	L	I	<u> </u>	

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

1	CERTIFICATE OF SERVICE
2	Pursuant to NRAP 25(c), I certified that I am an employee of Hutchison & Steffen,
3	PLLC and that on this date I caused to be served a true and correct copy
4 5	of JOINTAPPENDIX, VOLUME VII OF XI on the following as indicated below:
6	of <u>JOINTAITENDIA</u> , VOLUME VILOFAI on the following as indicated below.
7	Christopher A. Eccles Jennifer J. Leonescu
8	3360 W. Sahara Ave., Ste. 250 0
9	Las Vegas, NV 89102 <u>ceccles@dir.nv.gov</u>
10	jleonescu@dir.nv.gov
11	
12	(Via Electronic service through the Nevada Supreme Court's Eflex system)
13	I declare under penalty of perjury that the foregoing is true and correct.
14	Executed on October 5, 2021, at Reno, Nevada.
15	Executed on October 5, 2021, at Keno, Nevada.
16	/s/ Bernadette Francis
17	BERNADETTE FRANCIS
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Street address (including apt. no.)		9	Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale		Grop insurance pro	ceeds	Notice, see the 2007 General Instructions for	
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RECIPIENT'S name	ester		7	Nonemployee compensation $2, 37/22$	в (3)	Substitute sayments in lise of definends or interest	For Privacy Act and Paperwork Reduction Act
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Cal. No. 14425J

Department of the Treasury - Internal Revenue Sort S0145

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RECIPIENT'S name Ashley Walsh-Storey	7 Nonemployee compensation \$7,238.00	8 Substitute payments in lieu of dividends or Interest	For Privacy Act and Paperwork Reduction Act
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		· }	3 Other income	4 Federal income tax withheld	Copy A
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2	Jason D. Guinasso, Esq. Nevada Bar No. 8478 Reese Kintz Guinasso 190 W. Huffaker Lane, Suite 402 Reno, NV 89511 Attorney for International Academy of Style NEVADA DEPARTMEN BEFORE THE A	NT OF ADMI		CIIGIC	
7	In the Contested Matter of:				
9	of	Case No.:	1 706718		
10 11	INTERNATIONAL ACADEMY OF STYLE, BONNIE SCHULTZ & LONI CASTEEL	Appeal No.	: 1702545-SY	YM	
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1	AFFIRMATION
2	The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF
3	STYLE'S DOCUMENTARY EXHIBIT #3 filed under Appeal No. 1702545-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	\frown
12	DATED this 28 day of June, 2017
13	
14	Jason D. Guinasso, Esq. Attorney for International Academy of Style
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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 i	s 190 W. Huffaker La	ne, Suit	e 402, Reno,
	4	Nevada, 89511.			
	5	On June 200, 2017, I served the follow	wing:		
	6	INTERNATIONAL ACADEMY OF STYLE'S			
	7	DOCUMENTARY EXHIBIT #3			
	8	on the following in said cause as indicated belo	w:		
	9	INTERNATIONAL ACADEMY STYLE	DIVISION OF INDUS	STRIAL	,
	10		RELATIONS 400 WEST KING STR		UITE 400
	11	RENO, NV 89502 (VIA U.S. MAIL)	CARSON CITY, NV (VIA U.S. MAIL)	89703	
	12	LEGAL SECTION DIVISION OF INDUSTRIAL RELATIONS	DEPARTMENT OF A APPEALS DIVISION		STRATION
	13	400 WEST KING STREET, SUITE 201 CARSON CITY, NV 89703	1050 E WILLIAM ST CARSON CITY, NV	, SUIT	E 450
	14	(VIA HAND DELIVERY)	(VIA HAND DELIVE		
	14	I declare under penalty of perjury that t	he foregoing is true and	correct.	Executed on
	16	June 229 , 2017, at Reno, Nevada.	1		
	17		ab		
	18	K	ATRINA A. TORRES		
	19				
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	3 -		Appeal No. 1702545-SYM		
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	5	DATE 01/16/15	SUMMARY Jason Guinasso, Esq.; Letter to Melanie Maguire, Superv	vising	IAS0159-
	6		Auditor at the Department of Employment, Training & Rehabilitation, "New Business Plan Using Independent		244
	7		Contractor's and Request for Advisory Opinion"		
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January 16, 2015

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VIA EMAIL AND U.S. MAIL

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

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

Dear Melanie:

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

I. Summary of IAS and use of Independent Instructors

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

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

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

INCLINE OFFICE: 936 Southwood Blvd., Suite 301, Incline Village, Nevada 89451 RENO OFFICE: 190 W. Huffaker Lane, Suite 402, Reno, Nevada 89511

TLAS VEGA® 2300 W. Sahara Ave., Suite 800, Las Vegas, NV 89102

THOME 775.832.6800 FAX 775.832.6801 EMAIL info@rkglawyers.com WER www.rkglawyers.com



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

II. Independent Instructor Agreements

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

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

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

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

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

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

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

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

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

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

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

IAS provides no training to Instructors related to the performance of the Instructors' services under the Agreement, and Instructors hold themselves out to be engaged in separate businesses from IAS, including having their own business licenses in their own names and/or owning/renting property in furtherance of their businesses. Business licenses are provided and attached to the Agreements:

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

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

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

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

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

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

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

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

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

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

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

IV. Conclusion

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

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

Very Truly Yours Crystal R. Willis, Esq.

Attorney for International Academy of Style

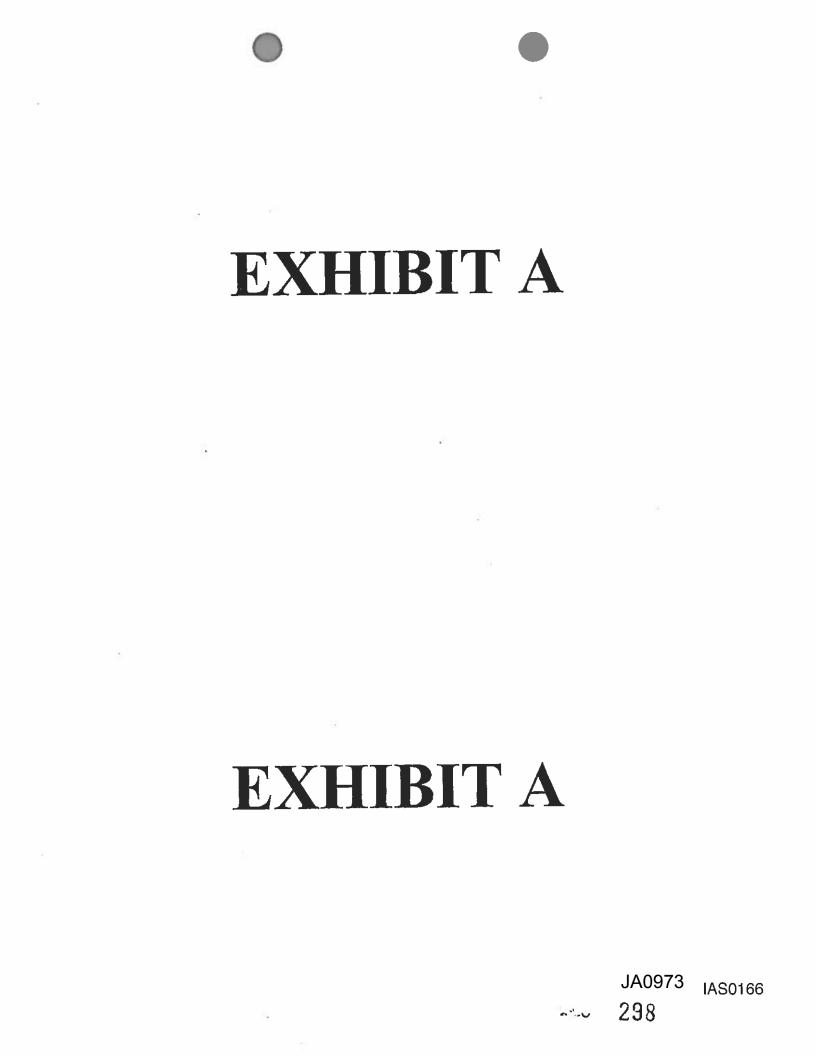
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International Academy of Style Edgar J. Roberts, CPM, Chief of Contributions J. Thomas Susich, Esq., Senior Legal Counsel Neil Rombardo, Esq., Senior Legal Counsel

Cc:







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

INDEPENDENT INSTRUCTOR AGREEMENTS

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

Preamble

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

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

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

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

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

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

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

1. **TERMS:** The terms of this agreement shall commence on the <u>1</u> day of <u>October</u> 2014 through the <u>31</u> day of <u>December</u>, covering <u>All</u> academic period(s).

TERMINATION: This Agreement may be revoked without cause by either party prior 2. to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

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

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

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

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform
- services under this Agreement; E. Instructor fails to maintain a safe environment for students while performing
- services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.
- NOTICES: All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered my mail, email, or hand 3. delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

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

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

Cosmetology Services Hair Design Services Licensed Instructor Services

Aesthetician Services Nail Technology Services Other

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

Advanced Color Classes, Advanced Hair Culting

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

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

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

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

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of $\frac{141.12}{10}$ per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

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

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

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

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

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

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

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

Tuesday:	10 (am/pm) to5 (am/pm)
Wednesday:	(am/pm) to (am/pm)
Thursday:	(am/pm) to (am/pm)
Friday:	10 (am/pm) to7:30 (am/pm)

---- 302/W^{) IAS0170} JA0977

Saturday:

(am/pm) to NA(am/om)

The hourly rate for Instructor's services under this Agreement is $\frac{14,00}{14,00}$ per hour of service.

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES

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NO

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

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

services provided under this Agreement?

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

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

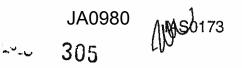
Copies of proof of insurance must be attached to this Agreement at Attachment A. In the event Instructor is a sole proprietor and has elected not to maintain worker's compensation coverage on his or herself, an executed Notice of Sole Proprietorship with No Employees and Election not to Maintain Worker's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

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

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

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



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

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

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

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

This Agreement is hereby entered into this $\frac{14}{14}$ day of $\frac{54}{14}$ 2015.

INSTRUCTOR

Authorized Signatur

Mulissa Wolf Printed Name

Instructo

MeliSga Wol-Business/Company Name

132 BALZAN Cir Address

Reno, NU City, State, Zip

<u>775 324-4742 775 224-7503</u> Phone Cell Phone

Fax

WOIFX50,5bcColobal. Net Email

Website

EIN, UBI or SSN

INTERNATIONAL ACADEMY OF STYLE Authorized Signature

Printed Nam

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

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

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

I am a sole proprietor doing business as <u>Melissa</u> Wolf. I have no employees working for me at this time.

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

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

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

Name of Business Meli'SSa	Wolf		
SSN/FEIN #	Telephone #(775) 224-750.	3
Address 732 BAZAr C			
City Reno	State	Zip CodeZ950	12
Signature of Business Owner	Milosa 1	DateDate	114/15
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ROSS MILLER Secretary of State

SCOTT W. ANDERSON Deputy Secretary for Commercial Recordings STATE OF NEVADA



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

OFFICE OF THE SECRETARY OF STATE

NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

Sole Proprietor

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

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

Nevada Business Identification: NV20131686417

Name: Melissa Wolf

Expiration Date: 11/30/2015

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

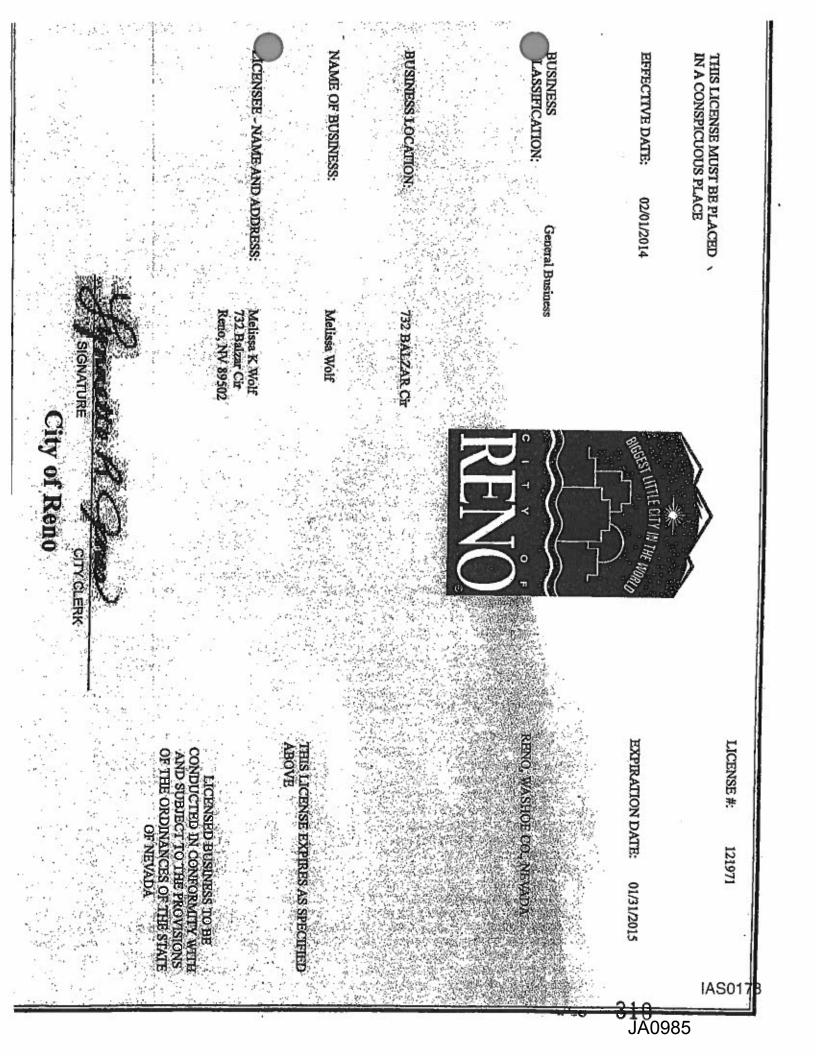
Issued this 9th day of January, 2015.

Please Post in a Conspicuous Location

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VOUCHER ADVANCED EDUCATION DEMONSTRATION DATE: Dec + Peno INSTRUCTOR Muliner VOUCHER ADVANCED EDUCATION DEMONSTRATION DATE: MOU /14 VALUE: OMber CLASS INSTRUCTOR Myling VOUCHER ADVANCED EDUCATION DEMONSTRATION - AdvAnced VALUE: Weque CLASS DATE: 10/14 INSTRUCTOR Mylisser

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

INDEPENDENT INSTRUCTOR AGREEMENTS

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

Preamble

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

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

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

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

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

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

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

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

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

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

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

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement
- NOTICES: All notices required under this Agreement, except termination of the 3. Agreement for cause, shall be given in writing and delivered my mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

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

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

K

Cosmetology Services Hair Design Services Licensed Instructor Services



Aesthetician Services Nail Technology Services Other

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

Advanced (Tolor techniques,	Product	Knowledge,	Salon
Business.				

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

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

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

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

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of $\frac{2}{2}$ per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

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

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

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

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

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

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

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

Tuesday:	10 (am/pm) to7:30 (am/pm)
Wednesday:	10 (am/pm) to5 (am/pm)
Thursday:	10(am/pm) to4 (am/pm)
Friday:	10 (am/pm) to12:30_ (am/pm)

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Saturday:

(am/pm) to _____ (am/pm)

The hourly rate for Instructor's services under this Agreement is $\frac{1}{2}$ per hour of service.

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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

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

	services provided under this Agreement?		Mh
	Will IAS be furnishing you with equipment, tools, supplies or travel expenses in the performance of services under this Agreement?		MB
	Are any of the workers who assist you in the performance of services under this Agreement, if any, the employees of IAS?		YN13
	Do you hold yourself out to be engaged in a separate business from IAS, including having your own business license in your own name and/or owning, renting or leasing property in furtherance of your business?	MB	
	Are you restricted from offering your services to the general public or in another educational facility while engaged in performing services under this Agreement?		MB
2	Are you responsible for paying your own income taxes and any other applicable taxes incurred by your business and in the performance of services under this Agreement?	MB	

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F.

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

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

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COMPLIANCE WITH LEGAL OBLIGATIONS: Instructor shall maintain for the duration 11. of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to exception will be made for the substitution of Instructors who also have Agreements with IAS and whose services and specialties are equivalent to Instructor for the services being substituted under this Agreement.

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

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

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

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

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

This Agreement is hereby entered into this 14 day of 300. \_\_\_\_ 2015.

INSTRUCTOR Authorized Signature

Meledie Wolf

<u>Lnstructor</u> Title

Moledie Wolf Business/Company Name

710 Balzar Cir Address

Reno, NV 89502 City, State, Zip

775)224-7504 Same-Cell Phone Phone

Fax

Meledie Wolf @Gmail.com Email

Website

EIN, UBI or SSN

INTERNATIONAL ACADEMY OF STYLE Authorized Signature

Printed Name

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

**IAS0188** 

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

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

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

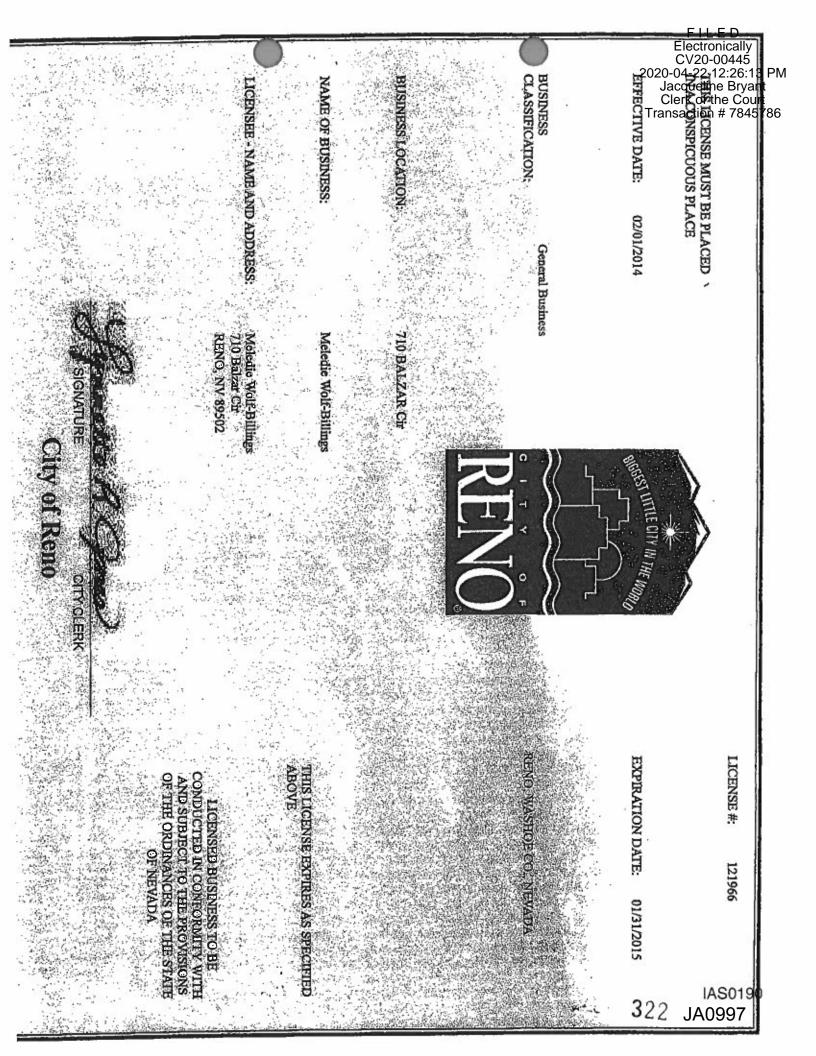
I am performing work as an independent contractor for International Academy of Style ("IAS") pursuant to an Independent Instructor Agreement (hereinafter "Agreement"). The services I am performing under the Agreement are services performed as an independent instructor and are not services performed as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

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

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

| Name of Business Meledie U  | 201F                     |                                          |
|-----------------------------|--------------------------|------------------------------------------|
| SSN/FEIN #                  | Telephone # <u>(775)</u> | 224-7504                                 |
| Address 710 Balzar Ci       |                          | R AT A                                   |
| City <u>Zeno</u>            |                          | Code <u>69502</u><br>Date <u>1-15-15</u> |
| Signature of Business Owner | lest neg                 | Date <u>/*/3//5</u>                      |

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# NEVADA STATE BUSINESS LICENSE Sole Proprietor Meledie Rose Wolf

### Nevada Business Identification #NV20121100685 Expiration Date: 02/28/2015

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

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



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

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ROSS MILLER Secretary of State

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

Please Post in a Conspicuous Location

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

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VOUCHER ADVANCED EDUCATION DEMONSTRATION DATE: NON 2014 Knowl INSTRUCTOR

VOUCHER ADVANCED EDUCATION DEMONSTRATION DATE: NSTRUCTOR Meleder Werd

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

### INDEPENDENT INSTRUCTOR AGREEMENTS

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

### Preamble

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

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

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

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

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

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

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

1. **TERMS:** The terms of this agreement shall commence on the <u>1</u> day of <u>October</u> 2014 through the <u>31</u> day of <u>December</u>, covering <u>All</u> academic period(s).

TERMINATION: This Agreement may be revoked without cause by either party prior 2. to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

~∹⊸ **325** JA1000 of this Agreement and is subject to the remedies governed under Disputes in Paragraph 21.

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

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

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.
- 3. NOTICES: All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered my mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

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

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



Cosmetology Services Hair Design Services Licensed Instructor Services

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|---|
|   |
|   |

Aesthetician Services Nail Technology Services Other

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

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

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

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

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

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

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

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

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

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

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

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

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

| Tuesday:   | 10 (am/pm) to4 (am/pm)    |
|------------|---------------------------|
| Wednesday: | 10 (am/pm) to4 (am/pm)    |
| Thursday:  | 10 (am/pm) to4 (am/pm)    |
| Friday:    | 10 (am/pm) to3:30 (am/pm) |

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Saturday:

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

(am/pm) to \_

\_\_ (am/pm)

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

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

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

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

Instructor's Initials

YES

NO

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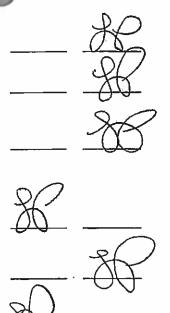
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In addition to the above, Instructor represents as follows:

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

services provided under this Agreement?

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



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

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

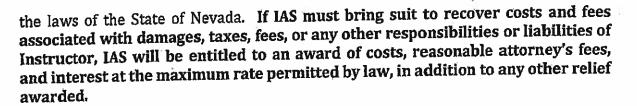
**11. COMPLIANCE WITH LEGAL OBLIGATIONS:** Instructor shall maintain for the duration of this Agreement any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to

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

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

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

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

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

.2015. This Agreement is hereby entered into this day of INTERNATIONAL ACADEMY OF STYLE INSTRUCTOR Authorized Signature Authorized Signature in c Printed Name Printed Name 2295 Market Street Reno, Nevada 89502 Title (775) 823-9003 Name **Business** 320 Address State, Phone Fax rahoo.com Website EIN, UBI or SSN





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

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

I am a sole proprietor doing business as \_ employees working for me at this time.

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

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

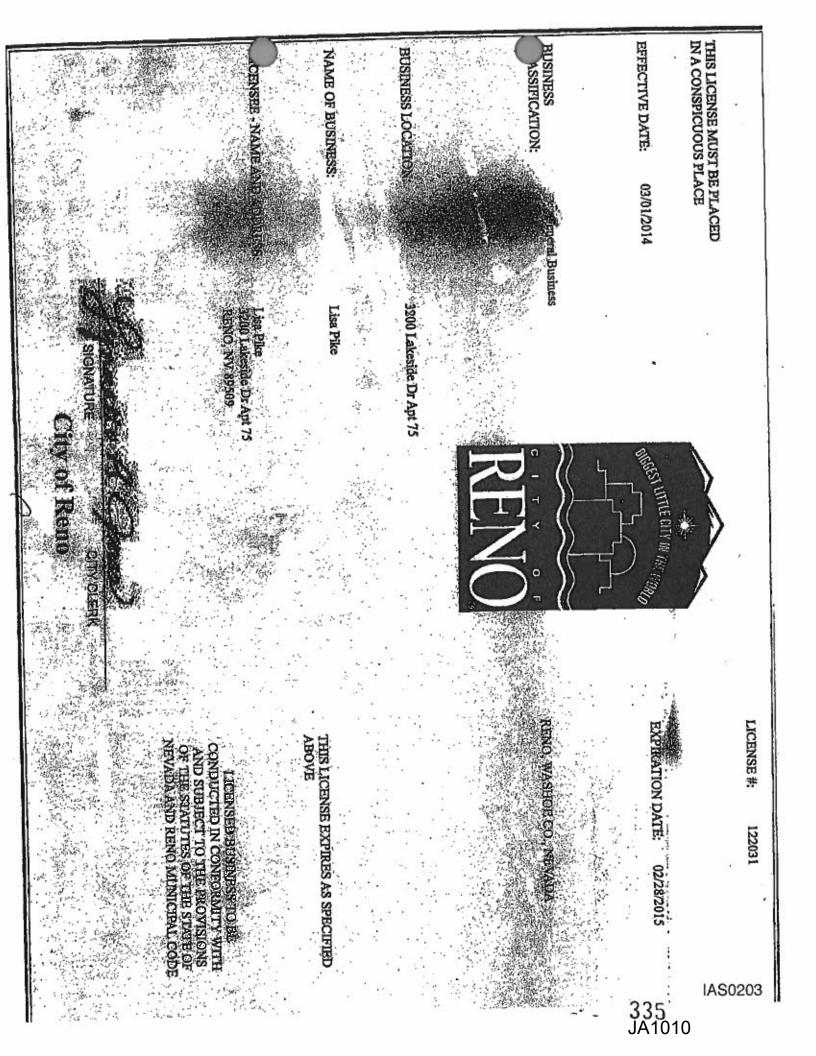
If at anytime during the term of the Agreement I desire to hire any employees to assist me with the services performed under the Agreement, I understand that I am solely responsible for obtaining and maintaining worker's compensation coverage on my employees and that they are not employees of IAS. I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

| nerem una m ano rigi centrona        |                         |
|--------------------------------------|-------------------------|
| Name of Business Lisa Like           |                         |
| SSN/FEIN # Telephone #               | 5.722.7200              |
| Address 3200 Lakoside dr. #75        |                         |
| City Report State NV.                | _Zip Code_ <u>89509</u> |
| Signature of Business Owner ALD Cell | Date1.15-15_            |
|                                      | -                       |
|                                      |                         |

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## NEVADA STATE BUSINESS LICENSE Sole Proprietor

Lisa Pike

### Nevada Business Identification #NV20151030985 Expiration Date: 01/31/2016

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

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



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

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Sachara K. Cegevske

ROSS MILLER Secretary of State

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

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

INSTRUCTO INSTRUCTOR DATE: DATE: INSTRUCTO DATE: ADVANCED EDUCATION DEMONSTRATION ADVANCED EDUCATION DEMONSTRATION ADVANCED EDUCATION DEMONSTRATION VOUCHER VOUCHER VOUCHER VALUE: Male-40 C VALUE: CAR advances

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

### INDEPENDENT INSTRUCTOR AGREEMENTS

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

### Preamble

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

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

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

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

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

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

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

1. **TERMS:** The terms of this agreement shall commence on the <u>1</u> day of <u>October</u> 2014 through the <u>31</u> day of <u>December</u>, covering <u>All</u> academic period(s).

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2. **TERMINATION:** This Agreement may be revoked without cause by either party prior to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

IAS0206 338 JA1013 - ·

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

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

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

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.
- 3. NOTICES: All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered my mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

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

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



Cosmetology Services Hair Design Services Licensed Instructor Services

| $\Box$    |  |
|-----------|--|
| $\square$ |  |
|           |  |

Aesthetician Services Nail Technology Services Other

JA1014 IAS0207 ~ 339 m

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

advanced Gel techiques, stamping air prushing,

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

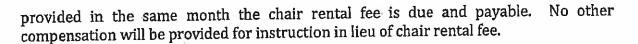
Instructor understands that he or she is not contracting to fulfill the requirements of NRS 644.395, which requires IAS to maintain a staff of at least two licensed instructors and one additional licensed instructor for each 25 enrolled students, or major portion thereof, over 50 students. Instructor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

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

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

Instructor is responsible for all costs associated with obtaining and supplying materials, supplies, and equipment necessary for Instructor to provide services under this Agreement. Instructor shall pay IAS a chair rental fee of  $\frac{206.40}{0}$  per month for use of IAS facilities to provide services under this Agreement. Instructor may request in advance prior to the due date of said fee to teach Theory, or other general instruction requirements not part of this Agreement as determined by IAS and agreed upon in advance by the parties, in lieu of paying a chair rental fee. The instruction must be

JA1015 IAS0208 - 340



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

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

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

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

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

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

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

JA1016 <sub>IAS0209</sub>

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

The hourly rate for Instructor's services under this Agreement is  $\frac{18^{99}}{18}$  per hour of service.

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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

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JA1017

IAS0210

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

services provided under this Agreement?

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

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

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

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

JA1018 IAS0211 343 

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

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

JA1019 <sub>IAS0212</sub>

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

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

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

IAS0213 --- 345<sub>.IA1020</sub> C

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

This Agreement is hereby entered into this  $\underline{\mu}$  day of  $\underline{\lambda}$ INTERNATIONAL ACADEMY OF STYLE INSTRUCTOR Authorized Signature Printed Name intėd Name 2295 Market Street Reno, Nevada 89502 (775) 823-9003 ICEM Nosel) Business. 780 Address ople St Reno NU 89502 City, State, Zip 775 3388625-**Cell** Phone Phone Fax ameltingsmyle (a) ad . com Website EIN, UBI or SSN



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

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

I am a sole proprietor doing business as  $\underline{Toyce}$  Mikesciller. I have no employees working for me at this time.

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

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

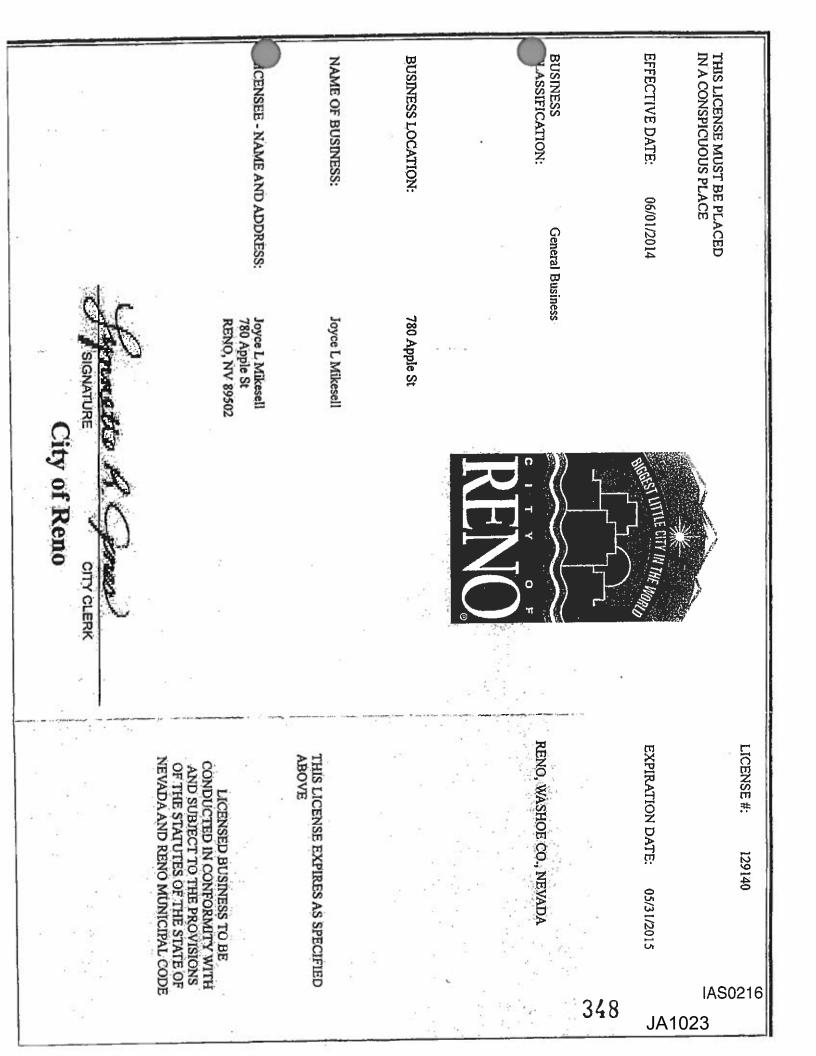
If at anytime during the term of the Agreement I desire to hire any employees to assist me with the services performed under the Agreement, I understand that I am solely responsible for obtaining and maintaining worker's compensation coverage on my employees and that they are not employees of IAS. I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

| Name of Business Jou       | ce Mikesell           | ··· ··           |
|----------------------------|-----------------------|------------------|
| SSN/FEIN #                 | Telephone #           | 775 338 8625     |
| Address 180 apple          | <del>3</del>          |                  |
| City Ken                   | State                 | Zip Code89507    |
| Signature of Business Owne | - force & Mik         | lesel Date/14/15 |
|                            | $\bigcirc$ $\bigcirc$ |                  |

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# NEVADA STATE BUSINESS LICENSE Sole Proprietor

Joyce Mikesell

## Nevada Business Identification #NV20131682220

# Expiration Date: 11/30/2015

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

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



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

. Men

ROSS MILLER Secretary of State

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

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

JA1024

VOUCHER ADVANCED EDUCATION DEMONSTRATION an. 20) ush DAT INSTRUCTOR:

VOUCHER ADVANCED EDUCATION DEMONSTRATION Gel 4 layer DATE: Feb 2014 INSTRUCTOR: JOYCEM Kessel

VOUCHER ADVANCED EDUCATION DEMONSTRATION VALUE: + GELEDLISH DATE: March 2014 1. Kest INSTRUCTOR:\_\_

350 IAS0218 JA1025





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

## INDEPENDENT INSTRUCTOR AGREEMENTS

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

#### Preamble

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

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

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

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

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

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

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

1. **TERMS:** The terms of this agreement shall commence on the <u>1</u> day of <u>October</u> 2014 through the <u>31</u> day of <u>December</u>, covering <u>All</u> academic period(s).

TERMINATION: This Agreement may be revoked without cause by either party prior 2. to the date set forth in Paragraph 1 by notifying the other party in writing at least (10) days in advance of the effective date of the termination specified in such notice. Termination of services without providing the required notice will constitute a breach

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351 JA1026

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

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

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

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform
- services under this Agreement; E. Instructor fails to maintain a safe environment for students while performing
- services on IAS' premises or instructing IAS students; F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this
- Agreement. NOTICES: All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered my mail, email, or hand
- delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

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

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

3.

**Cosmetology Services** Hair Design Services Licensed Instructor Services

Aesthetician Services Nail Technology Services Other

IAS0220 352 JA1027

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

Advanced demos, produce knowinge, Color law, night theory

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

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

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

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

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

353 IAS0221 JA1028 provided in the same month the chair rental fee is due and payable. No other compensation will be provided for instruction in lieu of chair rental fee.

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

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

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

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

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

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

| Tuesday:   | (am/pm) to $(am/pm)$               |
|------------|------------------------------------|
| Wednesday: | 2:00 $(am/pm)$ to $7:30$ $(am/pm)$ |
| Thursday:  | 1:00 $(am/pm)$ to $7:30$ $(am/pm)$ |
| Friday:    | (am/pm) to $(am/pm)$               |
| Friday:    |                                    |

IAS0222

Saturday:

**B**.

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

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

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

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

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

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

In addition to the above, Instructor represents as follows:

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

Instructor's Initials

YES

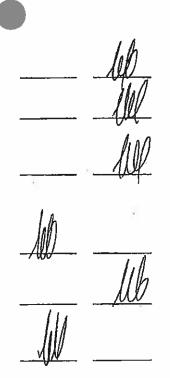
NO

Will IAS be providing training to you with respect to any

**JA1030** 

services provided under this Agreement?

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



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

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

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

IAS0224 356 JA1031

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

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

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

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

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

358 JA1033 opportunity to consult with his or her legal counsel and either has done so or has voluntarily elected not to do so, and he or she fully understands all terms and conditions set forth herein. Any terms and conditions of this Agreement may be modified or amended as necessary only by written instrument signed by both parties.

This Agreement is hereby entered into this.

INSTRUCTOR

horized/Signature austine Flamm

Printed Name

instructor Title

Flamm Faystine N. Business/Company Name

1276 philippi Street Address Carson City, NV 89701 City, State, Zip

(775)846-8800 Same Cell Phone Phone

N/A

Fax

NA Emai

N/A

Website

EIN, UBI or SSN

INTERNATIONAL ACADEMY OF STYLE Authorized Signature 225626 C

4 day of fanuary

\_\_\_\_\_, 2015.

Printed Name

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

#### IAS0227 359 JA1034





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

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

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

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

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

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

| Name of Business Faustine Fl                      | Comm<br>Telephone # | (775) 846-8800         |
|---------------------------------------------------|---------------------|------------------------|
| Address 12:76 philippi Street<br>City Carson City |                     | Zip Code_ 89.701       |
| Signature of Business Owner Aust                  | i d                 | Date_ <u>1-15-2015</u> |

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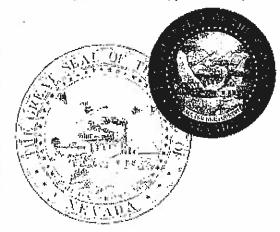


# NEVADA STATE BUSINESS LICENSE Sole Proprietor faustine flamm

# Nevada Business Identification #NV20131748185 Expiration Date: 12/31/2015

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

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



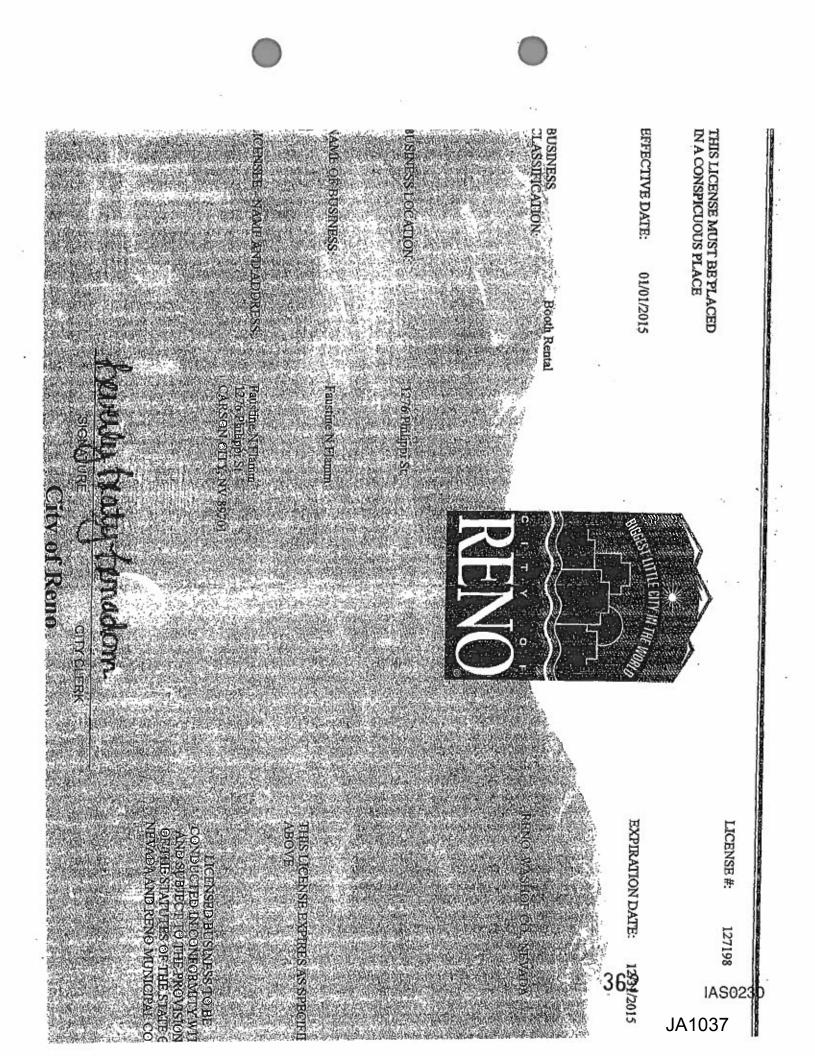
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 01/14/2015

Barbara K. Cegevske

ROSS MILLER Secretary of State

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

License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which by law <u>cannot</u> be waived. JA1036 There is no fee for cancellation. 361



| VOUCHER                                             |  |  |
|-----------------------------------------------------|--|--|
| ADVANCED EDUCATION DEMONSTRATION                    |  |  |
| DATE: OCTOBET 2014<br>VALUE: Flatiron<br>techniques |  |  |
| INSTRUCTOR: faustyl                                 |  |  |
|                                                     |  |  |
| VOUCHER                                             |  |  |
| ADVANCED EDUCATION DEMONSTRATION                    |  |  |
| DATE: ALOV. 14                                      |  |  |
| VALUE: DIEACH_WOSA                                  |  |  |
| INSTRUCTOR: faulter                                 |  |  |
|                                                     |  |  |
| VOUCHER                                             |  |  |
| ADVANCED EDUCATION DEMONSTRATION                    |  |  |
| DATE: dec. 2014 VALUE: 60000                        |  |  |
| INSTRUCTOR: futul                                   |  |  |

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

# INDEPENDENT INSTRUCTOR AGREEMENTS

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

#### Preamble

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

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

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

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

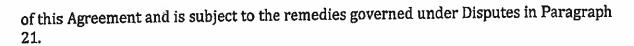
WHEREAS, Instructor represents that he or she is duly qualified, licensed, trained, experienced and competent to perform the services herein described, and

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

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

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

364 JA1039



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

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

- A. Instructor is charged with a felony crime;
- B. Instructor commits a crime or act of moral turpitude such as an act of fraud or other crime or act involving dishonesty;
- C. Instructor fails to perform his or her services in a competent manner;
- D. Instructor fails to maintain all licenses and requirements necessary to perform services under this Agreement;
- E. Instructor fails to maintain a safe environment for students while performing services on IAS' premises or instructing IAS students;
- F. Instructor commits any act or acts that harm IAS' reputation, standing, or credibility within the community it operates or with its students or suppliers;
- G. Instructor fails to perform the terms and conditions as agreed upon under this Agreement.
- 3. NOTICES: All notices required under this Agreement, except termination of the Agreement for cause, shall be given in writing and delivered my mail, email, or hand delivery. Notice to Instructor shall be provided in person, or by regular or certified mail addressed to the Instructor's last known address on file. Notice to IAS shall be communicated to the following individual at the stated address:

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

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



Cosmetology Services Hair Design Services Licensed Instructor Services



Aesthetician Services Nail Technology Services Other

IAS0233

Docket 82864 Document 2024-28320

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

Advanced Training In Ethnic Hair Lalifornia Boards

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

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

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

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

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

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

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

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

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

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

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

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

| Tuesday:   | 10 (am/pm) to4 (am/pm)                |
|------------|---------------------------------------|
| Wednesday: | 10 (am/pm) to4 (am/pm)                |
| Thursday:  | <u>10</u> (am/pm) to <u>6</u> (am/pm) |
| Friday:    | 10 (am/pm) to6 (am/pm)                |

WIAS0235 367 JA1042

Saturday:

<u>h/A (am/pm) to h/A (am/pm)</u>

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

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

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

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

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

In addition to the above, Instructor represents as follows:

Instructor's Initials

YES NO

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

W/X

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

services provided under this Agreement?

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

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| uld   |          |

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

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

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

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

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

370 JA1045 V (IAS0238

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

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

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

IAS0239 371 JA1046

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

This Agreement is hereby entered into this  $-\mu$  day of \_\_\_\_\_

**INSTRUCTOR** 

( an his

Authorized Signature

Charlssa Danks Printed Name

Instractor Title

Chars Charades Business/Company Name

10601 Vista Bella Lare Address

Reno hv 8452-1 City, State, Zip

Phone

<u>115 303-8158</u> Cell Phone

Fax

banks @ yahou . wm charissa

Website

EIN, UBI or SSN

Authorized Signature

anuar

INTERNATIONAL ACADEMY OF STYLE

2015.

Printed Name

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





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

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

I am a sole proprietor doing business as <u>Charissa Bunks</u>. I have no employees working for me at this time.

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

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

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

| Name of Business Chars ()<br>SSN/FEIN # | <u>arade S</u> Telephone #179 | 303-8158               |
|-----------------------------------------|-------------------------------|------------------------|
| Address 10601 Vista Acila               | lane                          |                        |
| CityRino                                | StateNV<br>WMm/W              | _Zip Code_ <u>Y952</u> |
| Signature of Business Owner             | un opping                     | Date_ <u>1/15/15</u>   |

**37**3 JA1048 IAS0241



ROSS MILLER Secretary of State

SCOTT W. ANDERSON Deputy Secretary for Commercial Recordings STATE OF NEVADA



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

IAS0242

374

JA1049

OFFICE OF THE SECRETARY OF STATE

# NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

# **Sole Proprietor**

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

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

Nevada Business Identification: NV20131678246

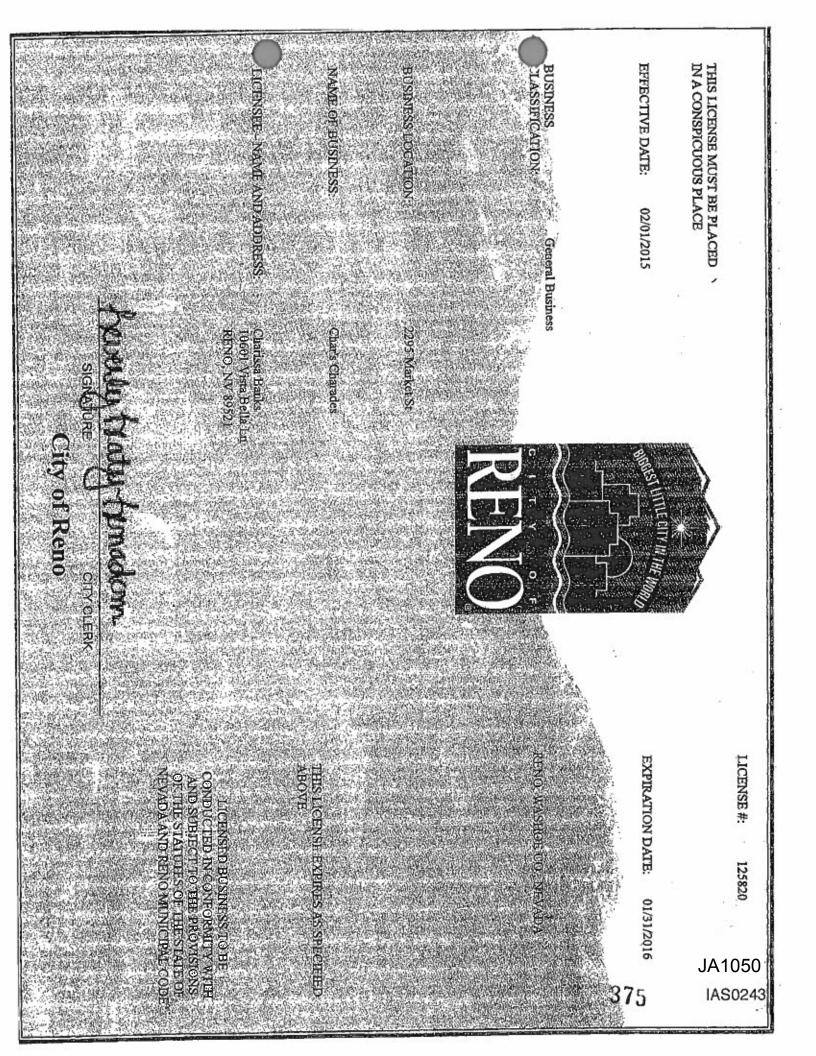
Name: charissa banks

Expiration Date: 11/30/2015

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

Issued this 14th day of January, 2015.

Please Post in a Conspicuous Location



|              | VOUCH            | ER            |              |
|--------------|------------------|---------------|--------------|
| ADVANCE      | DEDUCATION       | DEMONSTRATION |              |
| date: Out    | bor 2014<br>VALU | JE: Dreadly   |              |
| INSTRUCTOR:_ | uf               | J             |              |
|              |                  |               | 2            |
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| ADVANCE      | DEDUCATION       | DEMONSTRATION |              |
| DATE: 1004   | valu             | JE: Rytenhan  |              |
| INSTRUCTOR:_ | lu               | ß             |              |
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|              |                  | 1             | <del>.</del> |
|              | VOUCH            | ER            |              |
| ADVANCE      | DEDUCATION       | DEMONSTRATION |              |
|              | value            | l o           |              |
|              |                  |               | _ [          |

INSTRUCTOR: 40

| 1                                                          | Jason D. Guinasso, Esq.<br>Nevada Bar No. 8478<br>Reese Kintz Guinasso | Exposition    |                         | 071GJ        | NAL |
|------------------------------------------------------------|------------------------------------------------------------------------|---------------|-------------------------|--------------|-----|
| 3                                                          | 190 W. Huffaker Lane, Suite 402<br>Reno, NV 89511                      |               |                         |              | 2   |
| 4                                                          | Attorney for International Academy of Style                            |               |                         |              |     |
| 5                                                          | NEVADA DEPARTME                                                        | NT OF ADMINIS | TRATION                 |              |     |
| 6                                                          | BEFORE THE A                                                           | APPEALS OFFIC | ER                      |              |     |
| 7                                                          | In the Contested Matter of:                                            |               |                         |              |     |
| 8                                                          |                                                                        |               |                         |              |     |
| 9                                                          | of                                                                     | Case No.:     | 1706718                 |              |     |
| 10                                                         | INTERNATIONAL ACADEMY OF<br>STYLE, BONNIE SCHULTZ & LONI               | Appeal No.:   | 1702545-SYM             |              |     |
| 11                                                         | CASTEEL                                                                |               |                         |              |     |
| 12                                                         |                                                                        |               |                         |              |     |
| 13                                                         |                                                                        |               |                         |              |     |
| 14                                                         |                                                                        |               |                         |              |     |
| 15                                                         |                                                                        |               |                         |              |     |
| 16                                                         |                                                                        | ARY EXHIBIT   | <u>#4</u>               |              |     |
| 17                                                         |                                                                        |               |                         |              |     |
| 18                                                         |                                                                        |               |                         |              |     |
| 19                                                         |                                                                        |               |                         |              |     |
| 20<br>21                                                   |                                                                        |               |                         |              | 1   |
| 21<br>RKC 22                                               | EIFED<br>VMD<br>BECEIAED                                               | ENTERE        | D INTO<br>CE AS EXHIBIT | 4            |     |
| Reese Kintz,<br>Guinasso<br>190 W Huffaker Ln<br>Suite 402 | 201 - 2 K9 82 NUL 102                                                  |               |                         |              |     |
| Reno, NV 89511<br>(775) 853-8746 24                        | HEVEROR DALEN                                                          |               | ~                       | , <b>m</b> a |     |
|                                                            |                                                                        | age 1 of 3    | " <b>n</b> "3           | 77<br>JA1052 |     |

| 1                                                                | AFFIRMATION                                                               |  |  |  |
|------------------------------------------------------------------|---------------------------------------------------------------------------|--|--|--|
| 2                                                                | The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF          |  |  |  |
| 3                                                                | STYLE'S DOCUMENTARY EXHIBIT #4 filed under Appeal No. 1702545-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 day of June, 2017                                           |  |  |  |
| 13                                                               | Carling                                                                   |  |  |  |
| 14                                                               | Jason D. Gainasso, Esq.<br>Attorney for International Academy of Style    |  |  |  |
| 15                                                               |                                                                           |  |  |  |
| 10                                                               |                                                                           |  |  |  |
| 17                                                               |                                                                           |  |  |  |
| 18                                                               |                                                                           |  |  |  |
| 19                                                               |                                                                           |  |  |  |
| 2                                                                |                                                                           |  |  |  |
| 2                                                                |                                                                           |  |  |  |
| Reese Kintz, 2                                                   |                                                                           |  |  |  |
| Guinasso 2<br>190 W Huffaker Ln<br>Suite 402<br>Reno, NV 89511 7 |                                                                           |  |  |  |
| (775) 853-8746 2                                                 | 5                                                                         |  |  |  |
| 2                                                                | JA1053<br>Page 2 of 3<br>378                                              |  |  |  |

|                                | 1 CERTIFICATE                                            | OF SERVICE                                       |                 |
|--------------------------------|----------------------------------------------------------|--------------------------------------------------|-----------------|
|                                | 2 I am a resident of the State of Nevada, o              | ver the age of eighteen years,                   | and not a party |
|                                | 3 to the within action. My business address is           | s 190 W. Huffaker Lane, Su                       | uite 402, Reno, |
|                                | 4 Nevada, 89511.                                         |                                                  |                 |
|                                | 5 On June 227, 2017, I served the follow                 | ving:                                            |                 |
|                                | 6 INTERNATIONAL ACA                                      | ADEMY OF STYLE'S                                 |                 |
|                                | 7 DOCUMENTAR                                             | Y EXHIBIT #4                                     |                 |
|                                | 8 on the following in said cause as indicated belo       | w:                                               |                 |
|                                | 9 INTERNATIONAL ACADEMY STYLE                            | DIVISION OF INDUSTRIA                            | AL              |
| 1                              | 0 BONNIE SCHULTZ & LONI CASTEEL<br>2295 MARKET STREET    | RELATIONS<br>400 WEST KING STREET                |                 |
| 1                              | 1 (VIA U.S. MAIL)                                        | CARSON CITY, NV 89703<br>(VIA U.S. MAIL)         |                 |
| 1                              | LEGAL SECTION<br>DIVISION OF INDUSTRIAL RELATIONS        | DEPARTMENT OF ADMI<br>APPEALS DIVISION           | NISTRATION      |
|                                | 400 WEST KING STREET, SUITE 201<br>CARSON CITY, NV 89703 | 1050 E WILLIAM ST., SUI<br>CARSON CITY, NV 89701 |                 |
|                                | (VIA HAND DELIVERY)                                      | (VIA HAND DELIVERY)                              | ·<br>           |
|                                | I declare under penalty of perjury that t                | he foregoing is true and corre                   | ct. Executed on |
| 1                              | 16 June 2021, 2017, at Reno, Nevada.                     | 01-                                              |                 |
| ]                              | 17                                                       | 15                                               |                 |
|                                | 18    K.                                                 | ATRINA A. TORRES                                 |                 |
|                                | 19                                                       |                                                  |                 |
|                                | 20                                                       |                                                  |                 |
|                                | 21                                                       |                                                  |                 |
| C                              | 22                                                       |                                                  |                 |
| Reese Kintz,<br>Guinasso       | 23                                                       |                                                  |                 |
| 190 W Huffaker Ln<br>Suite 402 | 24                                                       |                                                  |                 |
|                                | 25                                                       |                                                  | JA1054          |
|                                | Page                                                     | 3 of 3                                           | 379             |

| 1                                                |          |                                                                                                                                   |                 |
|--------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 2                                                |          | INDEX TO INTERNATIONAL ACADEMY OF STYLE'S<br>DOCUMENTARY EXHIBIT #4                                                               |                 |
| 3                                                |          | Appeal No. 1702545-SYM                                                                                                            |                 |
| 4                                                | DATE     | SUMMARY                                                                                                                           | PAGE            |
| 5                                                | 07/03/12 | Stacy Slazas; International Academy of Style Independent<br>Instruction Contractor Contract                                       | IAS0245-<br>250 |
| 6                                                | 12/11/12 | Barbara Jones; International Academy of Style Independent<br>Instruction Contractor Contract                                      | IAS0251-<br>256 |
| 7                                                | 01/02/13 | Melissa Wolf; International Academy of Style Independent                                                                          | IAS0257-<br>262 |
| 8                                                | 01/02/13 | Instruction Contractor Contract<br>Andrea Upson; International Academy of Style Independent                                       | IAS0263-<br>268 |
| 9                                                | 01/02/13 | Instruction Contractor Contract<br>Becky Hernandez; International Academy of Style Independent<br>Instruction Contractor Contract | IAS0269-<br>274 |
| 10                                               | 01/02/13 | Meledie Wolf; International Academy of Style Independent<br>Instruction Contractor Contract                                       | IAS0275-<br>281 |
| 11                                               | 01/02/13 | Joyce Mikesell; International Academy of Style Independent<br>Instruction Contractor Contract                                     | IAS0282-<br>289 |
| 12                                               | 01/02/13 | Carol Ann Gochnour; International Academy of Style Independent<br>Instruction Contractor Contract                                 | IAS0290-<br>295 |
| 13                                               | 01/02/13 | Lisa Pike; International Academy of Style Independent Instruction<br>Contractor Contract                                          | IAS0296-<br>301 |
| 14                                               | 01/02/13 | Charissa Banks; International Academy of Style Independent<br>Instruction Contractor Contract                                     | IAS0302-<br>307 |
| 15                                               | 11/09/13 | Vernetta Randle; International Academy of Style Independent<br>Instruction Contractor Contract                                    | IAS0308-<br>312 |
| 16                                               | 11/15/13 | Danyell Halvorson; International Academy of Style Independent<br>Instruction Contractor Contract                                  | IAS0313-<br>318 |
| 17                                               | 11/19/13 | Glady Rickards; International Academy of Style Independent<br>Instruction Contractor Contract                                     | IAS0319-<br>323 |
| 18                                               | 11/22/13 | Ashley Walsh-Storey; International Academy of Style Independent<br>Instruction Contractor Contract                                | IAS0324-<br>329 |
| 19                                               |          |                                                                                                                                   |                 |
| 20                                               | -        |                                                                                                                                   |                 |
| 21                                               | 17       |                                                                                                                                   |                 |
| RKG 22                                           |          |                                                                                                                                   |                 |
| Reese Kintz, 23<br>Guinasso<br>190 W Huffaker Ln |          |                                                                                                                                   |                 |
| Suite 402<br>Reno, NV 89511<br>(775) 853-8746 24 |          |                                                                                                                                   |                 |

JA1055

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1. Sale

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## TERNATIONAL ACADEMY OF ST IN PENDENT INSTRUCTION CONTRACTOR CONTRACT

an independent Licensed instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an independent Contractor.

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

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

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

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

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

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

| DAYS  | Tuesday | Wednesday | Thursday | Fridaý | Saturday |
|-------|---------|-----------|----------|--------|----------|
| HOURS |         | 8-130     | 8-780    | 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.

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

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

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

Signed: Independent Contractor Signed: International Accordemy of Style

IAS0245

JA1056

381

| rom W-9                                                |
|--------------------------------------------------------|
| (Per. October 2007)                                    |
| Coperiment of the Treasury<br>Internet Revenue Gervice |

### Request for Taxpayer Identification Number and Certification

| 2                     | Nome (as shown on your income tax return) Start L. Slatas                                                                                                                                                           | - <b>4</b>        |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| ded us                | Business name, if different from above                                                                                                                                                                              |                   |
| t or type<br>Anothern | Check appropriate bas: I individual/Bole propriater Corporation Pertnambly Limited tablety company. Enter the tax elevelification (D-claregerided entity, C-corporation, P-pertnamble) + Cather (see instruction) + | Exempt<br>pilyes  |
| 쁥                     | Address organises, project, and ept. or suite no.)                                                                                                                                                                  | idress (aptional) |
|                       | RUND, NV 89503                                                                                                                                                                                                      |                   |
| 3                     | List account number(s) here (sptional)                                                                                                                                                                              |                   |
| P.a.:                 | Texpeyer Identification Number (TIN)                                                                                                                                                                                | <u> </u>          |

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to evoid becap withholding. For individuals, this is your exclusive exactly number (BBN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For either artities, it is your employer identification number (BN). 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, use the chart on page 4 for guidelines on whose number to enter.

| and a second second second | 10 N |
|----------------------------|------|
|                            |      |
| - Of                       |      |
|                            |      |

#### Certification P. Carlo

Under penalties of perjury, I certify their

- 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 beckup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the internal Revenue Service (IPUS) that I am subject to backup withholding as a result of a failure to report all interest or childends, or (c) the iPUS has notified me that I am no longer subject to backup withholding, and
- 3. i am a U.S. oltizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRB that you are currently subject to backup withholding because you have fixed to report all interest and dividends on your tax return. For real estate transmissions, item 2 does not apply. For mortgage interest paid, acquisition or alternationment of secured property, cancellation of debt, contributions to an instructual 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 TRN. See the matructions on page 4.

|      | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | - |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| Sian | Manager and the set                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |   |
|      | and sector and the se |   |
| Here | LLC annios b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |
|      | Contractions and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |

## **General Instructions**

Section references are to the internal Peverue Code unless otherwise noted.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct texpeyer identification number (TiN) to report, for sumple, 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 connect TIN to the person requesting it (the requestar) 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

S. Claim exemption from backup withholding if you are a U.S. exempt payes. 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. oltizan or U.S. resident alien,

A partnership, corporation, company, or association prested or organized in the United States or uncler the laws of the United

Date It-

 An estate (other then a foreign estate), or
 A domestic truet (as defined in Pleguistions escitor) 301.7701-7).

Surf. 7701-7). Special rules for partnerships. Partnerships that conduct a track or business in the United States are generally required to pay a withholding tax on any foreign partners' store of income from such business. Further, in certain cases where a Form W-0 has not been received, a partnership is required to presume that a partner is a foreign parson, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a perform W-6 to the partnership to setablish your U.S. status and avoid withholding on your share of partnership income. noome.

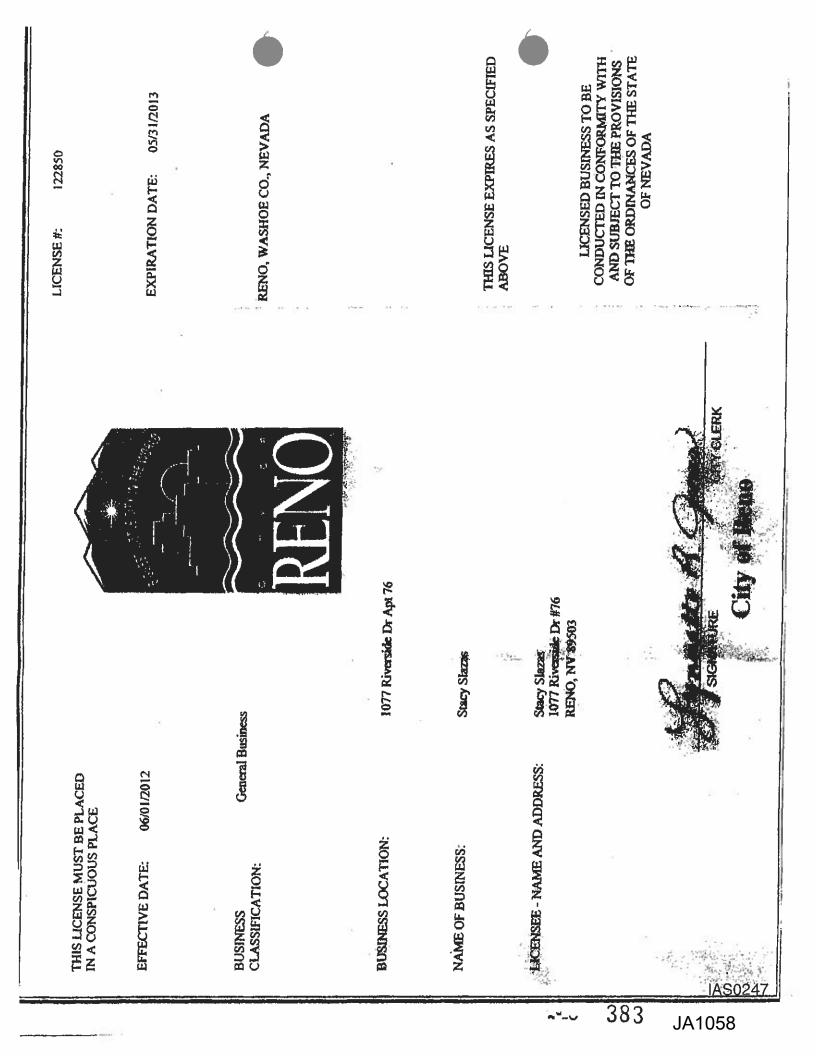
The person who gives Form W-6 to the pertnership for purposes of establishing its U.S. status and evolding withholding on its allocable share of not income from the pertnership porticipating a trade or business in the United Status is in the following of

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

Cet. No. 10231X

Form W-9 Per. 10-2007)

--- 382



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

STATE OF NEVADA) ) SS. Which of County)

being duly sworn, deposes and states:

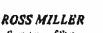
- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- 2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- 4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, 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 tear under penalty of perjury that the herr assortions of title affidavit are Signed Printed Name SIGNED AND SWORN to before me this 3 day of By HNN 42A5 emle SUZIE H. CARRILLO Notary Public - State of Nevada oppiniment Recorded in Lyon County UBLIC NOT No: 07-3263-12 - Expluse April 17, 2016

IAS0248 JA1059

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Secretary of State

SCOTT W. ANDERSON Deputy Secretary for Commercial Recordings STATE OF NEVADA



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

#### OFFICE OF THE SECRETARY OF STATE

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

## **Sole Proprietor**

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

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

Nevada Business Identification: NV20121360614

Name: stacy ann slazas

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

Issued this 6th day of June, 2012.

Please Post in a Conspicuous Location

IAS0249 JA1060

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1. A - V

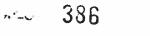
1:54 PM

01/08/14

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

| Num      | Date       | Account             | Amount   |
|----------|------------|---------------------|----------|
| Jan - De | ic 13      |                     |          |
| 8188     | 1/1/2013   | International Acade | 300.00   |
| 8216     | 1/11/2013  | International Acade | 264.00   |
| 8235     | 1/21/2013  | International Acade | 55.00    |
| 8231     | 1/29/2013  | International Acade | 492.00   |
| 8242     | 2/5/2013   | International Acade | 355.00   |
| 8263     | 2/8/2013   | International Acade | 522.50   |
| 8282     | 2/15/2013  | International Acade | 511.50   |
| 8293     | 2/22/2013  | international Acade | 506.00   |
| 8320     | 3/1/2013   | International Acade | 508.00   |
|          | 3/8/2013   | International Acade | 506.00   |
| 8327     | 3/15/2013  | International Acade | 456.50   |
| 8350     | -,         | International Acade | 475.00   |
| 8368     | 3/22/2013  |                     | 376.00   |
| 8374     | 3/29/2013  | International Acade | 442.00   |
| 8393     | 4/5/2013   | International Acade | 453.00   |
| 8412     | 4/12/2013  | International Acade |          |
| 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 - De | oc 13      |                     | 8,276.50 |

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an independent Lidensed 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 ilmited to:

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

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

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

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

| 4YS           | Tuesday | Wednesday | Thursday | Palalaci |          |
|---------------|---------|-----------|----------|----------|----------|
| JURS          | 9-4     |           |          | Friday   | Saturday |
| My Charges an |         | 9-9       | 4-4      | 9-4      | 9-4      |

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice. I bill by the hour. My hourly fee at the time of the signing of this contract is  $\frac{9.00}{100}$ 

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.

ilgned: a la la la Igned: International Academy of Style

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | W-9<br>Cotober 2007)<br>mark of the Tradeury<br>Havenue Barvice | Request for Taxpayer<br>Identification Number and Certifi                                                                                                                                                                                                                                                            | ication         |                 | Give form to the<br>requester. Do not<br>send to the INS. |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | L'Bar                                                           | Dava alones                                                                                                                                                                                                                                                                                                          |                 |                 |                                                           |
| elled up t                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Barbie                                                          |                                                                                                                                                                                                                                                                                                                      | $n \varepsilon$ | Sun             | sices                                                     |
| ar type<br>Fuction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | United Rebills                                                  |                                                                                                                                                                                                                                                                                                                      | ntnerekip) 🏲    |                 | Beanpt                                                    |
| Print of the second sec | Theleo                                                          |                                                                                                                                                                                                                                                                                                                      | Requestor's     | name and add    | ves (optional)                                            |
| See Speci                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | City, state, and 24<br>R.Q.M.<br>List account numb              | 0 N. $89508$                                                                                                                                                                                                                                                                                                         | <del></del>     |                 |                                                           |
| drage:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Texpeye                                                         | r Identification Number (TIN)                                                                                                                                                                                                                                                                                        |                 |                 |                                                           |
| alen, i                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | p wicholding. Por<br>pie proprietor, or                         | ropriste box. The TiN provided must match the name given on Line 1 to<br>individuals, this is your social security number (88N). However, for a rea<br>diaregarded entity, see the Part I instructions on page 3. For other entiti<br>ion number (EIN). If you do not have a number, see <i>How to get a Ti</i> N on | ident           | iocial security | Of                                                        |
| Note,<br>numbe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | if the account is in<br>In to enter,                            | more than one name, see the ohart on page 4 for guidelines on whose                                                                                                                                                                                                                                                  |                 | incloyer Ident  |                                                           |
| P. s.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                 |                                                                                                                                                                                                                                                                                                                      |                 |                 |                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | penalties of perjury<br>mumber shown o                          | n this form is my correct toppayer identification number (or ) am welting                                                                                                                                                                                                                                            | for a numbe     | r to be issue   | d to me), and                                             |

- I am not subject to becaup withholding because: (a) I am exempt from backap withholding, or (b) I have not been notified by the internet Revenue Service (IPIS) that I am subject to backap withholding as a next of a failure to report all internet or dividends, or (b) the IPIS has notified me that I am no longer subject to backap withholding, and
- i am a U.S. oltizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRIS that you are oursenly subject to backup withholding because you have failed to report all interest and dividencis 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 data, contributions to an individual reference arrangement (RA), and generally, payments other than interest and dividencis, you are not required to aign the Certification, but you must provide your correct TIN. See the instructions on page 4.

| 8ign (  | Monature of RO | shar (                  | Jones | Danto De 12-11-12                                          |
|---------|----------------|-------------------------|-------|------------------------------------------------------------|
| General | Instructions   | $\overline{\mathbf{C}}$ | YY T  | Definition of a U.S. parson. For foderal for numbers usual |

#### (UUI reg

Section references are to the internel 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 targever identification number (TiN) to report, for example, income paid to your, real existen transactions, montgage 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. Oartify 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 then Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

, you considered a U.S. person If you are:

An individual who is a U.S. oitizan or U.S. reaident 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 then a foreign estate), or

A domestic trust (as defined in Fiegulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trace or business in the United States are generally required to pay a withholding tex on any foreign partners' share of income from such business. Further, in certain ceases 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 tex. Therefore, if you are a U.S. person that is a partner in a pertnership conducting a trade or business in the United States, provide Form W-9 to the pertnership to establish your U.S. status and avoid withholding on your share of pertnership income. income.

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

N- - V

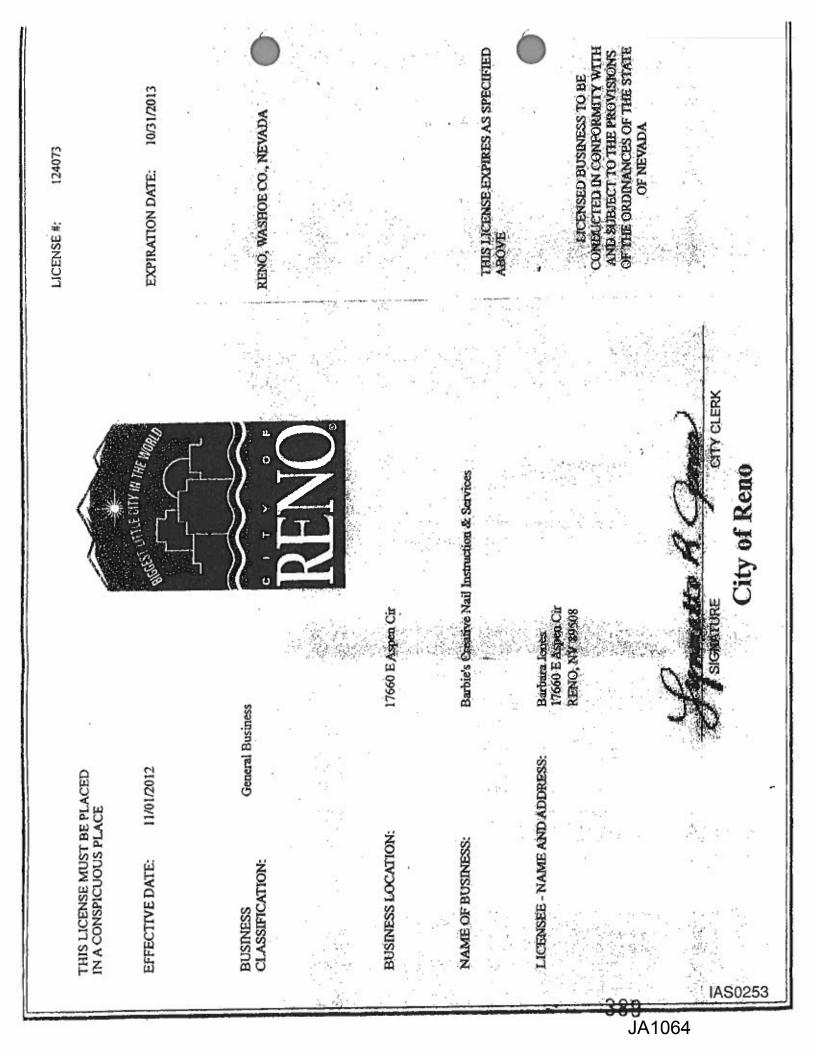
The U.S. owner of a claregarded entity and not the entity,

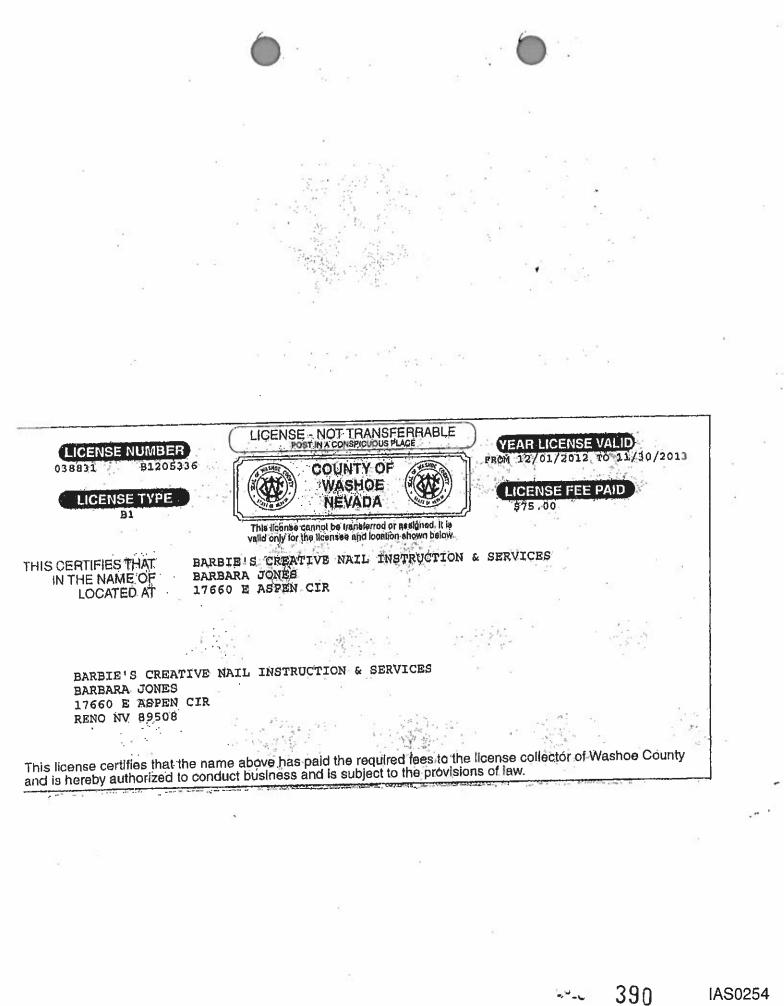
Oat. No. 10251X

Form W-Q (Nev. 10-2007)

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Taxpayer ID: Correspondence ID: Date:

1015001009-001 1200007425907 11/26/2012

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

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

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

......

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2:20 PM

01/08/14

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

| Num         | Date      | Account             | Amount   |
|-------------|-----------|---------------------|----------|
| an - De     | 2/1/2013  | International Acade | 125.00   |
| 268         | 2/8/2013  | International Acade | 472.50   |
| 285         | 2/15/2013 | International Acade | 252.00   |
| 296         | 2/22/2013 | International Acade | 391.60   |
| 317         | 3/1/2013  | International Acade | 243,00   |
| 328         | 3/8/2013  | International Acade | 459.00   |
| ss∠o<br>356 | 3/15/2013 | International Acade | 337.50   |
|             | 3/22/2013 | International Acade | 364.50   |
| 365         | 3/29/2013 | International Acade | 270.00   |
| 375         | 4/5/2013  | International Acade | 369.00   |
| 396         | 4/12/2013 | international Acade | 342,00   |
| 419         |           | International Acade | 180.00   |
| 1421        | 4/17/2013 | International Acade | 346.50   |
| 3430        | 4/19/2013 | International Acade | 382.50   |
| 8447        | 4/26/2013 | International Acade | 279.00   |
| 8468        | B/3/2013  | International Acade | 292.50   |
| 3484        | 5/10/2013 |                     | 162.00   |
| 601         | 5/17/2013 | International Acade | 180.00   |
| 516         | 5/24/2013 | International Acade | 216.00   |
| 646         | 6/7/2013  | International Acade |          |
|             |           |                     | 5,664.50 |

Jan - Dec 13

Page 1 ೨೨೨ 392<sub>JA1067</sub> IAS0256



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

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

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

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

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

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

| I have full cont | trol of my schedule; | My schedule will be | as follows: | 13-12/31/13   |          |
|------------------|----------------------|---------------------|-------------|---------------|----------|
| AYS              | Tuesday              | Wednesday           | Thursday    | Friday        | Saturday |
| JURS             | 8:00th S: PM         | 1                   |             | 8:30 AM 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  $\frac{19.00}{19.00}$ 

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.

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.

Date /-2 Signed: 🗌 Independent Contractor Signed: International Academy of Style

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IAS0257

|          |                                                                                                                                                                     |                                           | 1                                                   |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------|
| (Plev. C | W-9 Request for Tap<br>Jorder 2007) Identification Number at<br>Revent for Tap                                                                                      | contilication                             | Give form to the requester. Do not send to the 196. |
| 2        | Name (as phonen an your income tax nature)<br>Melissa Wolff                                                                                                         |                                           | ·····                                               |
| - Marci  | Business name, if different from above                                                                                                                              |                                           |                                                     |
|          | Check appropriate box: I includual/facts proprietor Oorporation II Check appropriate box: I includual/facts proprietor II Corporation III Checkengarded antity. Che | Partmentip<br>apporation, Popartmentip) P | E Bernpt<br>payee                                   |
| a Maria  | Address (number, street, shid apt, or estimate.)<br>7.32 BAIZA/ (1)                                                                                                 | Requester's name and an                   | idrese (optionel)                                   |
|          | KOND NU (9502                                                                                                                                                       |                                           | ······································              |
| See 2    | List scount number(ii) here (optional)                                                                                                                              |                                           |                                                     |
| 1.0      | Texagree Identification Number (TIN)                                                                                                                                |                                           |                                                     |

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withhelding. For individuals, this is your abala sounity number (BBN). However, for a resident alen, sole proprietor, or deregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (BN). If you do not have a number, see How to get a 7N on page 3.

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

0F ion number **Bruniceer** Ide

Sealed searcher sumber

#### Certification 11 12 1

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 ma), 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 internel Plevenue Bervice (498) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IPM has notified me that I am no longer subject to backup withholding, and 2.
- 3. I am a U.S. clitten or other U.S. person (defined below).

Certification instructions. You must cross out liem 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 dividentia en your tax return. For real estate transations, them 2 does not apply. For mortgage interest paid, acquisition or alternativement of escured property, canesitation of debt, contributions to an individual reterment arrangement (RA), and generally, paymente other than interest and dividentia, you are not required to sign the Certification, but you must provide your correct TRN. See the instructions on page 4.

| And a second sec |                           |             |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------|---|
| Sign<br>Here                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Herekere of Milisser Dalf | 0m > 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 IRB must obtain your correct impayer identification number (TN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquilation or abandonment of accurac 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 alian), 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 payes. If applicable, you are also certifying that as a U.S. person, your alcoable share of any partnership income from a U.S. trade or business is not subject to the withholding tex 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.

e A pertnessing, corporation, company, or association created or organized in the United Galass or under the laws of the United organ я

e An estate (other than a foreign estate), or

• A domestic trust (as defined in Fiepulations section 201,7701-7).

aut.7701-7). Special rules for partnerships. Partnerships that conduct a trade or lausiness in the Unless Games are severally required to pay a withbuilding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-8 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 pertnership conducting a trade or business in the Unless States, provide Form W-8 to the pertnership to establish your U.S. status and withholding on your share of pertnership income. income.

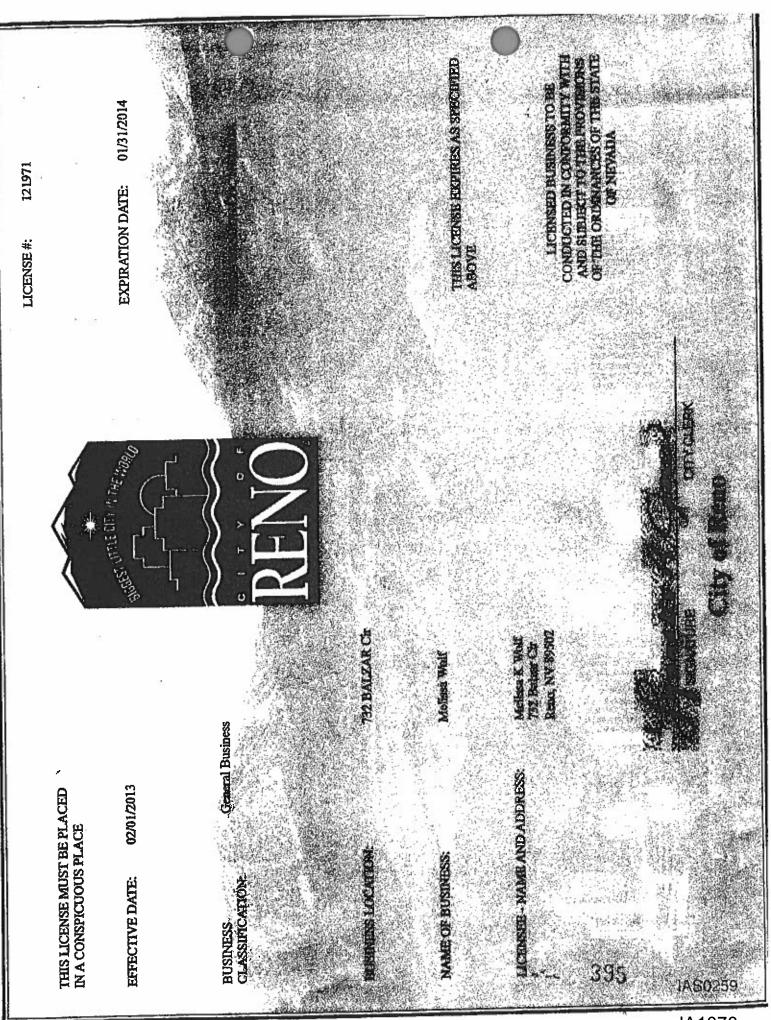
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. stakes and avoiding withholding on its elicospie share of rest income from the partnership conclusing a track or business in the United States is in the following cap i i i

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

Cel. No. 10891X

Fann W-8 (Nev. 10-2007)

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

STATE OF NEVADA) ) SS. WAShoe COUNTY)

Melissa Wolf being duly sworn, deposes and states:

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

 $I_M_0 | i S S G | M_0 | G do hereby sweer under penalty of perjury that the assertions of this attidevit are true.$ 

Printed Name We

SIGNED AND SWORN to before me this 19 day of Movember 20\_

By Melis SA



NOTARYPUBLIC



IAS0260 JA1071



ROSS MILLER Secretary of State

SCOTT W. ANDERSON Deputy Secretary for Commercial Recordings

### STATE OF NEVADA



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

IAS0261

397

JA1072

OFFICE OF THE SECRETARY OF STATE

## 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

1:49 PM

01/08/14

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

| Num Date |            | n Date Account      |          |
|----------|------------|---------------------|----------|
| Jan - De | ic 13      |                     | 616.00   |
| 8246     | 2/5/2013   | International Acade | • • •    |
| 6297     | 2/22/2013  | International Acade | 539.00   |
| 8324     | 3/8/2013   | International Acade | 357.00   |
| 8382     | 3/22/2013  | International Acade | 392.00   |
| 8397     | 4/5/2013   | International Acade | 483.00   |
| 8425     | 4/19/2013  | International Acade | 511.00   |
| 5463     | 5/3/2013   | International Acade | 518.00   |
| 8502     | 5/17/2013  | International Acade | 525.0    |
| 8580     | 8/11/2013  | International Acade | 532.00   |
| 6666     | 6/14/2013  | International Acade | 567.5    |
| 8582     | 8/21/2013  | International Acade | 653.0    |
| 6624     | 7/12/2013  | International Acade | 574.0    |
| 8649     | 7/26/2013  | International Acade | 427.0    |
| 8698     | 8/9/2013   | International Acade | 560.Q    |
| 8785     | 8/30/2013  | International Acade | 693.0    |
|          | 9/20/2013  | International Acade | 847.0    |
| 8809     | 10/4/2013  | international Acade | 560.0    |
| 8841     | 10/18/2013 | International Acade | 587,0    |
| 8876     | 11/1/2013  | International Acade | 644.0    |
| 8916     | 11/15/2013 | International Acade | 490.0    |
| 8955     | 11/22/2013 | International Acade | 384.0    |
| 6950     | 12/13/2013 | International Acade | 518.0    |
| 9029     | 12/20/2013 | International Acade | 245.0    |
| 9043     | 12/21/2013 | Petty Cash          | 200.0    |
|          | 4.         |                     | 12.252.6 |

Jan - Dec 13

12,252.60

P1 - 11



## Page 1 398 IAS0262 JA1073



Indrog. (Annie am under contact with international Academy of Style as an independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an Independent Contractor.

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

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

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

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

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

| i have full cont | rol of my schedule; | My schedule will be | as follows: 1/1 | 13 - 10/31/13 | 3        |
|------------------|---------------------|---------------------|-----------------|---------------|----------|
| 145              | Tuesday             | Wednesday           | Thursday        | Friday        | Saturday |
| JURS             | 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.

IAS0263

1074

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 endent Contractor Signed ernational Academy of Style

| (Pev. C | W-9<br>Jokaber 2007)<br>wert of the Transvery<br>Revenue dervice | Request for Taxpayor<br>identification Number and Cortil                                                                                             | eation                   | Give form to the<br>requester. Do not<br>send to the 196. |
|---------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------|
| Ci<br>e | Harris (as shown a<br>Andre                                      | an your hearing an relation                                                                                                                          |                          |                                                           |
| Ded to  |                                                                  | different from above                                                                                                                                 | ·····                    |                                                           |
|         | Chaok appropriate                                                | a bac I individual/Bole proprietor I Corporation I Pertnamble<br>by company. Enter the tex classification (D-claregarded entity, C-corporation, P-pe | ertmanafrika) 🌬          | D Bengt<br>payee                                          |
| Ĩ       | Address mumber.                                                  | served, and east or sulle no.)<br>FOR (n.                                                                                                            | Requester's races and ad | trees (optional)                                          |
|         |                                                                  | NV 89519                                                                                                                                             |                          |                                                           |
| ä       |                                                                  | bariji) here (optional)                                                                                                                              |                          | 6                                                         |
| ·       | Teoper                                                           | er Identification Number (TIN)                                                                                                                       |                          |                                                           |

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to evoid backup withholding. For individuals, this is your scalal accurity number (884). However, for a resident alien, sole propriator, or disregarded entity, are the Pert I instructions on page 3. For other entities, it is your employer identification number (884). If you do not have a number, see How to get a TRV 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.

Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpeyer identification number (or I am walking 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 internel Revenue Bervice (PRD) that I am subject to backup withholding as a result of a failure to report all interest or dividencia, or (c) the tHB has notified me that I am no longer subject to backup withholding, and 2.
- 3. I am a U.S. clitten or other U.S. person (defined below).

Oertification instructions, You must cross out liem 2 above if you have been notified by the IRB that you are oursenly subject to backup withholding because you have failed to report all interest and childends on your tox return. For real solute transmittions, item 2 does not apply. For morigage interest paid, acquitition or abanetorment of essured property, cancellation of delet, contributions to an individual retirement and childends, you are not required to sign the Cartilication, but you must provide your correct TIN. See the instructions on page 4.

| Sign Standard of | 10 | Data > 1/2                       | 13                            |
|------------------|----|----------------------------------|-------------------------------|
|                  |    | mentation of a 11.0, payment For | federal fax purposes, vou sre |

#### **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 texperver identification number (Tike 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 elien), to provide your correct This 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. Clearn 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 tex 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 nequester's form if it is substantially similar to this Form W-9.

considered a U.S. person if you are:

<u>GI</u>

ien navies

and Internet

a A pertnership, corporation, company, or association created or organized in the United States or under the taxes of the United States, An individual who is a U.S. offician or U.S. resident allen.

e An estate (other than a foreign estate), or

• A demestic trust (as defined in Regulations section 801.7701-7).

Bondial rules for partmenships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding too on any fereign partners' chars of hoome from such business. Further, in certain cases where a Form W-0 has not been received, a partnership is required to presume that a pertner is a fereign person, and pay the withholding too. Therefore, if you are a U.S. person that is a pertner in a pertnership conducting a trade or business in the United States, provide Form W-0 to the pertnership to establish your U.S. status and withholding on your share of pertnership income. noome.

The person who gives Form W-8 to the pertnership for purposes of establishing its U.S. eleves and evolding withholding on its allocative elever of net income from the pertnership cenducting a trade or business in the United States is in the century of the trade of business in the United States is in the following on 1

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

Cal, No. 10281X

Fatte W-D Elev. 10-9007)

JA1075

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IAS0264

#### FILED Electronically CV20-00445 2020-04-22 12:26:13 PM Jacqueline Bryant Clerk of the Court Transaction # 7845786

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

STATE OF NEVADA) SS. SS. SS.

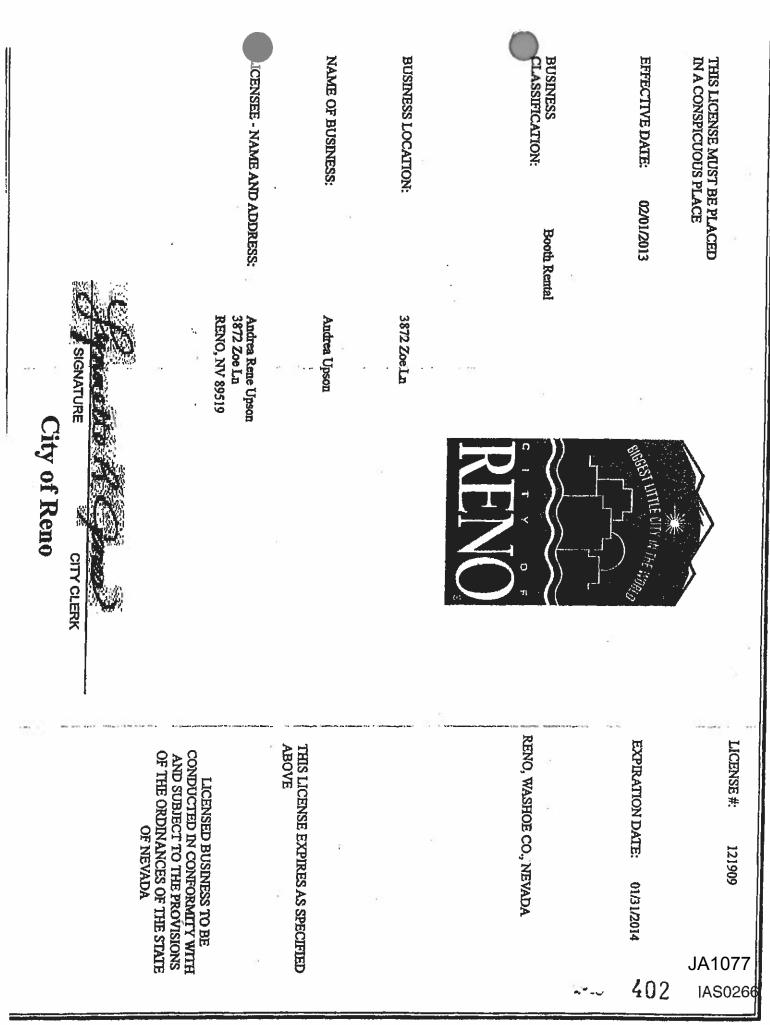
being duly sworn, deposes and states:

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

do hereby sweer under pecalty of perjury that the assertions of this affidavit are true Stoned Printed Name SIGNED AND SWORN to before me this . \*\*\*\*\* M. PAPPAS Notery Public - State of Nevada UBLIC NOTARY Appointment Recorded in Washoe County No: 12-7098-2 - Expires March 8, 2018



Sec. 401







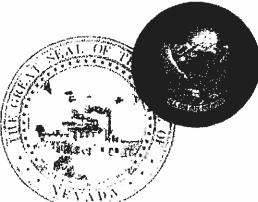
# NEVADA STATE BUSINESS LICENSE

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

403

**JA1078** 

C. Ma

ROSS MILLER Secretary of State

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

Please Post in a Conspicuous Location

You may verify this Nevada State Business License online at www.nvsos.gov under the Nevada Business Search. 1:48 PM

01/08/14

# Checks for Annie Upson January through December 2013

| Num      | Date                    | Account                                    | Amount           |  |
|----------|-------------------------|--------------------------------------------|------------------|--|
| Jan - De | ic 13                   |                                            |                  |  |
| 8261     | 2/8/2013                | International Acade                        | 438,00           |  |
| 6278     | 2/16/2013               | International Acade                        | 225.50           |  |
| 8294     | 2/22/2013               | International Acade                        | 303.00           |  |
| 8318     | 3/1/2013                | International Acade                        | 255.00           |  |
| 8334     | 3/8/2013                | international Acade                        | 256.00           |  |
| 8349     | 3/15/2013               | International Acade                        | 270.00           |  |
| 8373     | 3/29/2013               | International Acade                        | 201.00           |  |
| 8400     | 4/5/2013                | International Acade                        | 264.00           |  |
| 8411     | 4/12/2013               | International Acade                        | 258.00           |  |
| 8443     | 4/26/2013               | International Acade                        | 330.00           |  |
| 8470     | 5/3/2013                | International Acade                        | 264.00           |  |
| 8487     | 5/10/2013               | International Acade                        | 222.00           |  |
| 8497     | 5/17/2013               | International Acade                        | 261.00           |  |
| 8518     | 5/24/2013               | International Acade                        | 261.00           |  |
| 8530     | 5/31/2013               | International Acade                        | 228.00           |  |
| 8550     | 6/7/2013                | International Acade                        | 258.00           |  |
| 8566     | 8/14/2013               | International Acade                        | 258.00           |  |
| 8801     | 6/28/2013               | International Acade                        | 468.00           |  |
| 8622     | 7/12/2013               | International Acade                        | 447.50           |  |
| 8645     | 7/25/2013               | International Acade                        | 507.50           |  |
| 8694     | 8/9/2013                | International Acade                        | 516.00           |  |
| 8724     | 8/18/2013               | International Acade                        | 261.00           |  |
| 8734     | 8/23/2013               | International Acade                        | 261.00           |  |
| 8751     | 8/30/2013               | International Acade                        | 215.00           |  |
| 8764     | 9/6/2013                | International Acade                        | 258,00           |  |
| 8785     | 9/13/2013               | International Acade                        | 258,00<br>252,00 |  |
| 8808     | 9/20/2013               | International Acade                        | 258.00           |  |
| 8826     | 9/27/2013               | International Acade                        | 258.00           |  |
| 8838     | 10/4/2013               | International Acade                        | 258.00           |  |
| 8861     | 10/11/2013              | International Acade                        | 288.00           |  |
| 8880     | 10/18/2013              | International Acade<br>International Acade | 240.00           |  |
| 8896     | 10/24/2013              | International Acade                        | 258.00           |  |
| 8914     | 11/1/2013               | International Acade                        | 248.00           |  |
| 8945     | 11/8/2013               | International Acade                        | 234.00           |  |
| 8980     | 1/15/2013               | International Acade                        | 114.00           |  |
| 8983     | 11/22/2013              | International Acade                        | 429.00           |  |
| 9009     | 12/9/2013<br>12/13/2013 | International Acade                        | 225.00           |  |
| 9030     | 12/21/2013              | Petty Cash                                 | 200.00           |  |
| 15.      | 1212 112013             | Porty Gaun                                 | 40.000.50        |  |

Jan - Dec 13

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Page 1 IAS0268 JA1079

# ERNATIONAL ACADEMY OF STY INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

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

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

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

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

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

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

| I have full control of my schedule; My schedule will be as follows: |           |           |          |             |          |  |
|---------------------------------------------------------------------|-----------|-----------|----------|-------------|----------|--|
| ¥YS                                                                 | Tuesday   | Wednesday | Thursday | Friday      | Saturday |  |
| CURS                                                                | 1:01-7:30 | 1:00-7.30 |          | 1:00 - 7:30 |          |  |

My Charges are as follows:

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

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

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.

IAS0269

JA1080

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.

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

International Academy of Style

| ev. Oc | W-9<br>tober 2007)                                                                                                                                                                                                     | Request for Ta<br>identification Number a                                             | nd Certification                    | Give form to the requester. Do not send to the IPIS. |  |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------|--|
|        | Reloe                                                                                                                                                                                                                  | an your theories have returned the renarders                                          |                                     |                                                      |  |
|        | Check appropriate box: Individual/Bole propriator II Corporation II Partnership Umflad Hability company. Brier the tax classification (D-claregarded entity, C-corporation, P-pertnership) > Cline (see instruction) > |                                                                                       |                                     | D Bernpt payee                                       |  |
|        | Address trumber, street, and apt. or sulle no.)<br>My Zircon Dr                                                                                                                                                        |                                                                                       | Paquester's name and a              | Paquester's name and address (options)               |  |
|        | RIMA                                                                                                                                                                                                                   | NV 89521                                                                              |                                     |                                                      |  |
| ŝ      |                                                                                                                                                                                                                        | berijij here (optional)                                                               |                                     |                                                      |  |
| dar v  |                                                                                                                                                                                                                        | er Identification Number (TIN)<br>propriete box. The TIN provided must metch the name | given on Line 1 to evoid Books even | ally number                                          |  |

beckup withholding. For individuals, this is your applied security number (BDR). However, for a resident alien, sole proprietor, or diangerded entity, one the Part I instructions on page 3. For other entities, it is your employer identification number (BNQ. If you do not have a number, see *How to get a TIN* on page 3. Note, if the account is in more then one name, ase the ohert on page 4 for guidelines on whose

OF Employer. Ide in survive

number to enter.

### Certification

Under penelties of perjury, I certify their

1. The number shown on this form is my correct taxpeyer 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 internet Peverue Bervice (IPB) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (o) the IPB has notified me that I am no longer subject to backup withholding, and
- 3. Lam a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross cut liem 2 above if you have been notified by the IRB that you are currently subject to backup withholding because you have failed to report all interest and dividentie an your tax relation. For real estate transmissions, term 2 does not apply. For mortgage interest paid, acquisition or abandonment of searced property, cancellation of debt, centributions to an individual retrainent arrangement (RA), 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.

| blowing Age college tiller and an unstanding all have |                            |                                 |
|-------------------------------------------------------|----------------------------|---------------------------------|
| Sign semance of RINACA                                | Renarch -                  | 1-2-2013:                       |
|                                                       | Definition of a U.S. perso | n. For federal tax purposes, yo |

#### 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 taxowver identification number (TN) to report, for sample, income paid to you, real estate transactions, mortage interest you paid, exquisition or abandonment of accured property, cancellation of debt, or contributions your 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. Certily 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. Clean 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 arare of any partnership income from a U.S. trade or business is not subject to the withholding tex on foreign partners' share of effectively convected income.

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

considered a U.S. person if you are:

· An Individual who is a U.S. officer or U.S. resident allen,

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• A partnership, corporation, company, or association orasted or organized in the United States or under the laws of the United States,

e An estate (other then a foreign estate), or

· A domestic trust (as defined in Regulations section 301,7701-73.

301,7701-7). Special rules for pertnerships. Pertnerships that conduct a trade or business in the United States are generally required to pay a withbuilding tex on any foreign pertners' stars of income from such business. Further, in certain cases where a Form W-0 has not been received, a pertnership is required to presume that a pertner is a foreign person, and pay the withholding tex. Therefore, if you are a U.S. person that is a pertner in a pertnership conducting a trade or business in the United States, provide Form W-0 to the pertnership to establish year U.S. status and socid withholding on your share of pertnership income. noome.

The person who gives Form W-8 to the pertnemity for purposes of establishing is U.S. status and exciding withholding on its allocable share of not knorms from the pertnemity conducting a trade or business in the United States is in the following ce

~~~ 406

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

Out. No. 10231X

Form W-D (Nev. 10-8007)

JA1081

IAS0270

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

STATE OF NEVADA)) SS. Washoe county)

He rim Mbeing duly swom, deposes and states:

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

I. <u>Re De CCA</u> <u>HerManal</u> to hereby swear under panalty of perjury that the assortions of this attidavit are true.

Signe Printed Name

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

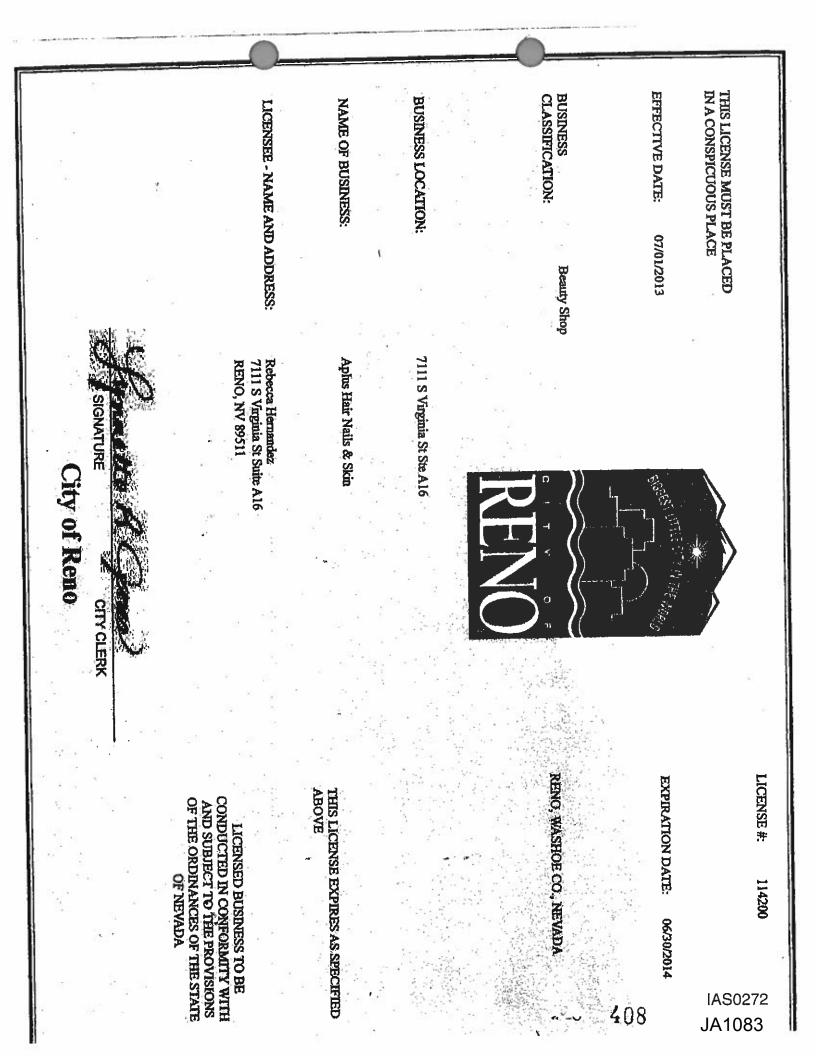
Hernander Leich reca Byle

シリトリント レント・シント レント・シント レント・シート レント MARITZA CALERO-ABURTO NOTARY PUBLIC STATE OF NEVADA 12-7254-2 My Appl Exp. Jan. 26. 2016 WILLOW CONSCIENCE

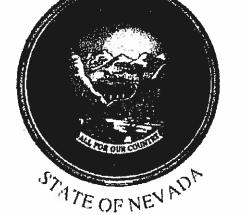
NOTARY P

407 JA1082

IAS0271







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

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ROSS MILLER Secretary of State

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

Please Post in a Conspicuous Location

You may verify this Nevada State Business License online at www.nvsos.gov under the Nevada Business Search. 1:52 PM 01/08/14

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

| Num | Date | Account | Amount | |
|----------|------------|--|------------------|--|
| Jan - De | c 13 | | | |
| 8275 | 2/13/2013 | International Acade | 229.80 | |
| 8279 | 2/15/2013 | International Acade | 175.50 | |
| 8305 | 2/22/2013 | International Acade | 171.00 | |
| 8316 | 3/1/2013 | International Acade | 175.50 | |
| 6332 | 3/8/2013 | International Acade | 175.50 | |
| 6367 | 3/22/2013 | International Acade | 292.50 | |
| 8372 | 3/29/2013 | International Acade | 130.60 | |
| 8389 | 4/5/2013 | International Acade | 193.50 | |
| 8423 | 4/19/2013 | International Acade | 297.00 | |
| 8469 | 5/3/2013 | International Acade | 193.50 | |
| B498 | 5/17/2013 | International Acade | 292.50 | |
| 8517 | 5/24/2013 | International Acade | 167.50 | |
| 8531 | 5/31/2013 | International Acade | 207.00 | |
| 8549 | 6/7/2013 | International Acade | 157.50 | |
| 8587 | 6/14/2013 | International Acade | 175.50 | |
| 8800 | 6/28/2013 | International Acade | 292.50 | |
| 8823 | 7/12/2013 | International Acade | 207.00 | |
| 8636 | 7/19/2013 | International Acade | 175.50 | |
| 8647 | 7/28/2013 | International Acade | 189.00 | |
| 8672 | 8/2/2013 | International Acade | 148,50 | |
| 8893 | 8/9/2013 | International Acade | 171.00 | |
| 8725 | 8/16/2013 | International Acade | 229.50 | |
| 8738 | 8/23/2013 | International Acade | 190.00 | |
| 8763 | 8/30/2013 | International Acade | 170.00 | |
| 8768 | 9/6/2013 | International Acade | 170.00
170.00 | |
| 8780 | 9/13/2013 | International Acade | 190.00 | |
| 8806 | 9/20/2013 | International Acade | 315.00 | |
| 8837 | 10/4/2013 | International Acade | 190.00 | |
| 8850 | 10/11/2013 | International Acade | 70.00 | |
| 8678 | 10/18/2013 | International Acade | 190.00 | |
| 5900 | 10/24/2013 | International Acade | 370.00 | |
| 8939 | 11/8/2013 | International Acade | 190.00 | |
| 8967 | 11/16/2013 | International Acade | 209.00 | |
| 8982 | 11/22/2013 | International Acade
International Acade | 209.00 | |
| 9006 | 12/9/2013 | international Acade | 390.50 | |
| 9050 | 12/20/2013 | Petty Cash | 200.00 | |
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| Jan - Di | ec 13 | | 7,660.60 | |

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Page 1

IAS0274



, am under contact with international Academy of Style as Peledio 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: 1/1/3 - 12/31/13 | | | | | | | |
|--|----------|-----------|----------|--------|----------|--|--|
| 1YS | Tuesday | Wednesday | Thursday | Friday | Saturday | | |
| JURS | 8:30 - 5 | 8:30-5 | 8:30-730 | 8:30-5 | | | |

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice. I bill by the hour. My hourly fee at the time of the signing of this contract is $\frac{5}{5}$

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 compilance 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.

Date Jan 2, 2013 Signed 🗠 Signed: international Academy of Style

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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 applied exactly number (BBN). 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 (BN). If you do not have a number, see How to get a TIN on page 3. Note. If the account is in more then one name, see the ohert on page 4 for guidelines on whose

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number to enter.

Certification

Under penalties of perjury, I certify that:

- 1. The number shown on this form is my correct taxpeyer identification number (or I am waiting for a number to be issued to me), and
- I are not subject to backup withheiding because: (a) I are exampt from backup withholding, or (b) I have not been notified by the internal Personus Service (IPIS) that I are subject to backup withholding as a result of a feiture to report all interest or dividends, or (c) the INS has notified me that I are no longer subject to backup withholding, and
- 3. | am a U.S. oltizen or other U.S. person (defined below).

Certification instructions. You must cross out liem 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 evaluations to an individual reference apply. For mortgage interest paid, acquisition or abandomment of secured property. Cancellation of delt, contributions to an individual reference errangement (IPA), and generally, payments other than interest and dividentie, you are not required to sign the Cardination, but you must provide your correct TIN. See the instructions on page 4.

Sion an Signature of Data 🕨 🔪 1 0 Here U.S. person R

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, montgage 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.8. person (including a resident allen), 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. Cisim exemption from backup withholding if you are a U.8. exempt payes. If applicable, you are also certifying that as a U.8. person, your allocable share of any partnership income from a U.8. trade or business is not subject to the withholding tax on foreign partners' share of allocables/ consected 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 substandely 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 allen,

A pertnership, corporation, company, or seecciation orested or organized in the United States or under the laws of the United 010,01

· An estate (other than a foreign estate), or

e A demestic trust (as defined in Paguiations section 801.7701-7).

BUT.7701-7)-Special rules for partnerships. Pertnerships that conduct a trade or business in the United States are garantity required to pay a withbuilding tex on any foreign pertners' 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 pertner is a foreign percent, and pay the withholding tex. Therefore, if you are a U.S. percent that is a pertner in a perturbing conducting a trade or business in the United States, provide Form W-8 to the perturbation extension your U.S. status and avoid withholding on your share of perturbation income. income.

The person who gives Form W-8 to the pertnership for purposes of establishing its U.S. status and evolding withholding on its allocable share of nat income from the partnership conducting a trade or business in the United States is in the following case 2

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

-, * _ _ _ _

Cal. No. 10291X

Form W-0 (Nev. 10-2007)

IAS0276

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

STATE OF NEVADA)) SS. Mashoe country

Meledie WOSF being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- 2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- 4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 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 saycth not

impledie wolf ___ do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Signed

Printed Name Meleon

SIGNED AND SWORN to before me this 19 day of X/ovember

SUZIE H, CARRILLO

Meledies Walt Bv



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EVADA BUSINESS REGISTRATI

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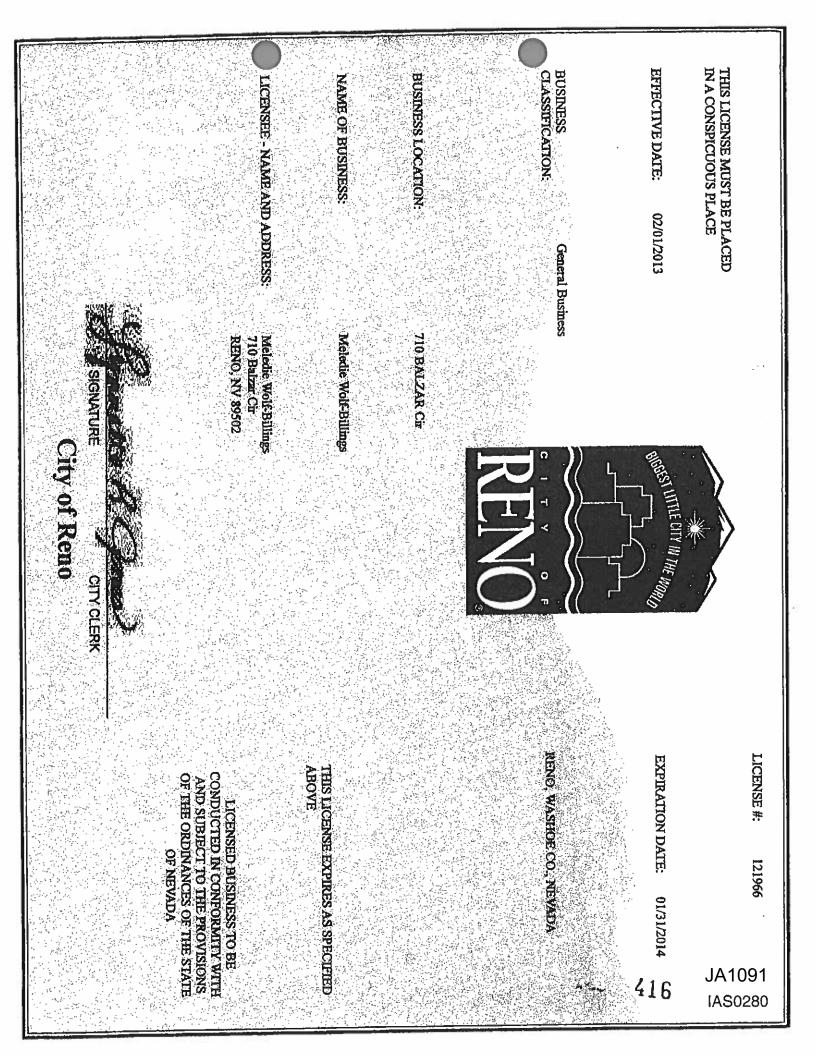
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| | Please mark applicable type(s) (See Instructions) | William () | |
| | | .v.: | |
| | Sales/Use Permit S, Consumer Use Tax Permit | Certificate of Authority | Elve Elver ElvED |
| 1. | DBA (as shown on the Nevada Business Registration Form): | | NOV 1.9 2013 |
| | Business telephone number: 3. | List STATE of Incorpora | |
| 2. | 775) 274 - 7504 | | |
| 4. | FEES AND S | ECURITY DEPOSI | monthly TAXABLE receipts: |
| | Estimated total monthly receipts: (800) 6. | Estimated total Nevada | |
| 5.
- | notice and about choice of reporting) | | |
| 7. | Sales Tax Accounts with over \$10,000 a month in TAXABLE sales | must report monthly. | Monthly Quarterly Annual |
| | Sales/Use Tax | · | |
| | Hee Toy | | |
| | Live Entertainment Tax Occupancy [] 200 to 7,499 | ☐ 7,500 or More | |
| - | Security (See Instructions) | | · |
| 8. | Cash \$ | Surety # | |
| 0 | Sales Tax Fee (See instructions): | 10. Total Neva | da Business Locations: |
| 9. | - H | | |
| 11. | OTHER | INFORMATION | |
| | Name of spouse/relative Address of spouse/r | elative | Phone number of spouse/relative |
| | REALLY ONLY RELATION Relation | - Cir Rano, NVE | amp (775) 530 6 |
| | Patrick Billings 710 Balza
Name of other contact Address of other con | nlact | Phone number of other contact |
| | | | |
| | | | Phone number of accountant/bookkeeper |
| | Accountant/bookkeeper Address of accounta | an/bookkeeper | |
| | | | |
| | Other employment (If applicable): | | |
| | Company name: | Company name: | <u>r:</u> |
| | Name of bank/financial institution - location / account number: | | |
| | Business account: | | |
| | Personal account: US Bank | 3. IN 19 | |
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| | comments: Reinstate BUS eff | - 1-1-14 | No gel |
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For an introduction to the Department and general information, | | on Packet Online at www.tax.state.nv.us ** |
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APP-01.01 SUPPLEMENTAL APPLICATION Revised 11-01-12

IAS0279

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01/08/14

RNATIONAL ACADEMY OF STY IN. **Checks for Meledie Wolf** January through December 2013

| Num | Date | Account | Amount |
|--------------|--------------------------|--|-----------|
| Jan - De | c 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 |
| 6431 | 4/19/2013 | International Acade | 570,00 |
| 8446 | 4/26/2013 | International Acade | 555.00 |
| 8462 | 5/3/2013 | International Acade | 692,50 |
| 8471 | 5/3/2013 | International Acade | 200.00 |
| 8485 | 5/10/2013 | International Acada | 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 | 8/21/2013 | International Acade | 522.50 |
| | 6/28/2013 | International Acade | 867.50 |
| 8604
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 |
| | 8/9/2013 | International Acade | 555.00 |
| 8699 | 8/16/2013 | International Acade | 562.50 |
| 8727
8731 | 8/23/2013 | International Acade | 592.50 |
| | 8/30/2013 | International Acade | 601.25 |
| 8759 | 9/8/2013 | International Acade | 593.00 |
| 8769 | 9/13/2013 | International Acade | 592.20 |
| 8782 | 9/20/2013 | International Acade | 592,50 |
| 8803
8823 | 9/27/2013 | International Acade | 592.50 |
| 8843 | 10/4/2013 | International Acade | 595.00 |
| | 10/11/2013 | International Acade | 595.00 |
| 8863 | 10/18/2013 | International Acade | 595.00 |
| 8874 | 10/18/2013 | International Acade | 562.50 |
| 8893 | 10/24/2013 | International Acade | 100.00 |
| B902 | | International Acade | 612.50 |
| 8917 | 11/1/2013 | International Acade | 602,60 |
| 8943 | 11/8/2013 | International Acade | 575.00 |
| 8958 | 11/15/2013 | International Acade | 985.00 |
| 8979 | 1/22/2013 | International Acade | 607.00 |
| 9002 | 12/9/2013 | findering of the second s | 590.00 |
| 9027 | 12/13/2013 | International Acade | 600.00 |
| 9042 | 12/20/2013
12/21/2013 | International Acade
Petty Cash | 200.00 |
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IAS0281



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

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

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

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

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

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

chedule: My schedule will be as follows:

| have full cont | rol of my schedule; | IALA SCILEGIDIE AAU DE | | | Saturday | 1 |
|----------------|---------------------|------------------------|----------|--------|----------|---|
| AYS | Tuesday | Wednesday | Thursday | Friday | Jaluiuny | |
| JURS | 8-5 | 8-5 | 8-5 | 18-5 | | • |

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 \$_____

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.

IAS0282

418 JA1093

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

Signed:_ Independent Contractor Signed: International Academy of

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Request for Taxpeyor Identification Number and Certification

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18271 Q. 10 er wood CP. | Pequester's name and addres | s (optionel) |
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| je: | Texpeyer Identification Number (TIN) | a chung an Ling 1 to minist | ······································ |

backup withholding. For individuals, this is your social security number (1894). However, for a resident allen, sole proprietor, or deregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (18%). If you do not have a number, see How to get a 7% on page 3. Note, If the account is in more than one name, see the chart on page 4 for guidelines on whose

Ó. Employer Identif indian comba

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Certification

number to enter.

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 essent from backup withholding, or (a) I have not been notified by the Internet Revenue Bervice (IFU) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (o) the IPU has notified me that I am no longer subject to backup withholding, and
- 3. Lam a U.S. olitzen or other U.S. person (defined below).

Oertification instructions. You must cross out item 2 above if you have been notified by the USB 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 banacolions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of essured preparity, cancellation of debt, canterbuilding the Cartification, but you must arrangement \$RA}, and generally, payments other than interest and dividends, you are not required to sign the Cartification, but you must provide your correct TIN. See the instructions on page 4.

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| | | | | | | Definition of a U.S. person. For federal tax purposes, yo | 14.1 (0.10) |
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General Instructions Section references are to the integral Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRE must obtain your correct taxpayer identification number (TN) to report, for example, income paid to you, real estate transactions, montaings 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 elien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

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

3. Claim examption from backup withholding if you are a U.S. exampt payes. If applicable, you are also cardiying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

considered a U.S. person if you are:

An individual who is a U.S. ottaan or U.S. resident alien.

 A parinership, corporation, company, or association created or organized in the United Blates or under the laws of the United 000 A

 An estate (other than a foreign estate), or
 A domestic trust (as defined in Regulations section 801.7701-7).

aU1.2701-7). Spealet rules for partnerships. Pertnerships that conduct a trade of business in the United States are generally required to pay a withbuilding tax on any foreign pertners' stars of income from such business. Further, in certain cases where a Form W-0 has not been received, a partnership is required to presume that a pertner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a pertner in a pertnership conducting a trade or business in the United States, provide Form W-0 to the pertnership to establish your U.S. status and evoid withholding on your share of pertnership income. income.

The person who gives from W-9 to the partnership for purposes of establishing its U.S. etable and avoiding withholding on its elecable 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 claregarded entity and not the entity.

Cet. No. 10991X

Form W-0 Per. 10-2007)

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

STATE OF NEVADA) ) SS.

Jouce Leeann Milkesell being duly sworn, deposes and states:

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

IAS0284 JA1095

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ROSS MILLER Secretary of State

SCOTT W. ANDERSON Deputy Secretary for Commercial Recordings





OFFICE OF THE SECRETARY OF STATE



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

## NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

## **Sole Proprietor**

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

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

## Nevada Business Identification: NV20131682220

Name: Joyce Mikesell

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

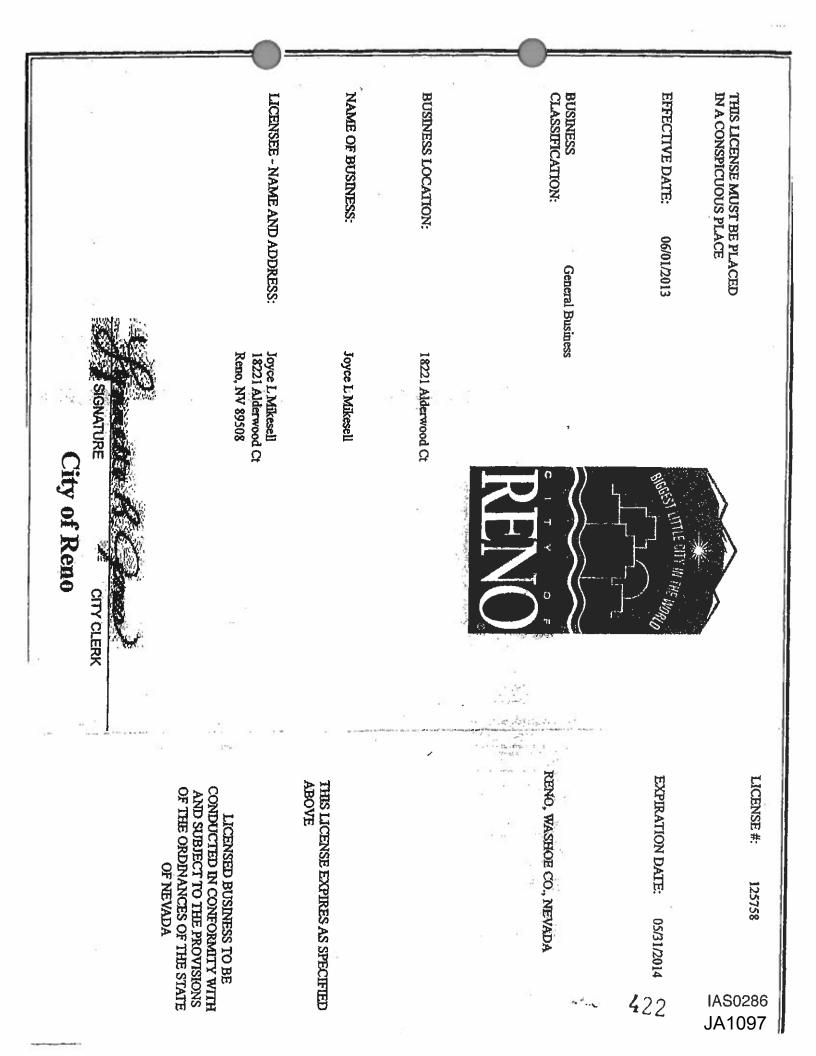
Exemption Code: 003 A home-based business whose net earnings are not more than 66 2/3 percent of the Nevada average annual wage

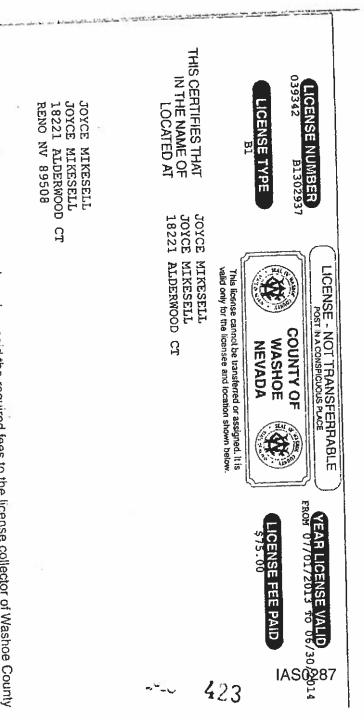
Issued this 21st day of November, 2013.

Please Post in a Conspicuous Location

IAS0285 **JA1096** 

---- 421





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: Correspondence ID: Date:

1006645632-003 1300007905767 07/01/2013

JOYCE MIKESELL 18221 ALDERWOOD CT RENO NV 89508-5803 THIS PERMIT: IS NOT TRANSFERABLE TO ANY OTHER PERSON. IS VOID IF ALTERED. IS NOT ISSUED IN LIEU OF ANY LOCALLY REQUIRED BUSINESS LICENSE, PERMIT OR REGISTRATION.

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

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

(Detach Here)

Attached Is your Nevada Consumer Use Tax Permit.

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

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

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

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

The Department of Taxation is providing businesses with the ability to view and manage their accounts via the internet through its interactive website, NevadaTax, located at http://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.

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

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

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

#### DISTRICT OFFICE LOCATION

| MAIN OFFICE<br>1550 College Parkway, Sulte<br>115<br>Carson City, Nevada, 89706-<br>7937<br>Phone: (775) 684-2000 | LAS VEGAS OFFICE<br>Grant Sawyer Olfice Bidg.<br>Suite 1300<br>555 E. Washington Avenue<br>Las Vegas, Nevada, 89101<br>Phone: (702)486-2300 | HENDERSON OFFICE<br>2550 Paseo Verde Parkway.<br>Suite 180<br>Henderson, Nevada, 89074<br>Phone: (702)486-2300 | RENO OFFICE<br>4600 Kleizke Lane<br>Building L, Suite 235<br>Peno, Nevada, 89502<br>Phone: (775)687-9999 |
|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 1                                                                                                                 |                                                                                                                                             |                                                                                                                |                                                                                                          |

In the event of an address change, please notify the Department of Taxation immediately in order to direct any correspondence to your new address. JA1099 IAS0288

- 424

1:46 PM 01/08/14

# Checks for Joyce Mikesell January through December 2013

| Num              | Date                  | Account             | Amount           |
|------------------|-----------------------|---------------------|------------------|
| Jan - De         | . 13                  |                     |                  |
| 34n - De<br>8208 | 1/4/2013              | international Acade | 600.00           |
|                  | 1/11/2013             | International Acade | 800.00           |
| 8222             | 1/18/2013             | International Acade | 600.00           |
| 8227             | 1/29/2013             | International Acade | 625.00           |
| 8238             | 2/1/2013              | International Acade | 525.00           |
| 8256             | 2/8/2013              | International Acade | 600.00           |
| 8269             | 2/15/2013             | International Acade | 502.50           |
| 8287             | 2/22/2013             | International Acade | 502.50           |
| 8304             | 3/1/2013              | International Acade | 750.00           |
| 8310             | 3/8/2013              | International Acade | 600.00           |
| 8335             | 3/15/2013             | International Acade | 600.00           |
| 8347             | 3/29/2013             | International Acade | 525.00           |
| 8371             | 4/5/2013              | International Acade | 500.00           |
| 6357             | 4/12/2013             | International Acade | 495.00           |
| 8418             |                       | International Acade | 625.00           |
| 8432             | 4/19/2013             | International Acade | 480.00           |
| 8449             | 4/26/2013             | International Acade | 600.00           |
| 8460             | 5/3/2013<br>5/10/2017 | International Acade | 525,00           |
| 8486             | 5/10/2013             | International Acade | 525.00           |
| 8607             | 5/17/2013             | International Acade | 622.00           |
| 8520             | <u>8/24/2013</u>      | International Acade | 625.00           |
| 8535             | 5/31/2013             | International Acade | 525.00           |
| 8547             | 6/7/2013<br>6/14/2013 | International Acade | 457.50           |
| 8581             | 6/21/2013             | International Acade | 472.50           |
| 8679             | 6/28/2013             | International Acade | 532.50           |
| 8598             | 7/12/2013             | International Acade | 855.00           |
| 8628             | 7/28/2013             | International Acade | 525.00           |
| 8651             | 8/2/2013              | International Acade | 570,00           |
| 8676<br>8696     | 8/9/2013              | International Acade | 800.00           |
| 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             | 9/8/2013              | International Acade | 526.00           |
| 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           |
| 8884             | 10/11/2013            | International Acade | 540.00           |
| 8892             | 10/24/2013            | International Acade | 825,00           |
| 8912             | 11/1/2013             | International Acade | 495.00           |
| 8937             | 11/8/2013             | International Acade | 525.00           |
| 8964             | 11/15/2013            | International Acade | 555.00           |
| 8987             | 11/22/2013            | International Acade | 570.00           |
| 2001             | 12/11/2013            | International Acade | 775.00<br>350.00 |
| 9024             | 12/13/2013            | International Acade | 275.00           |
| 9044             | 12/20/2013            | International Acade | 200.00           |
|                  | 12/21/2013            | Petty Cash          |                  |
| .ian - D         | ec 13                 |                     | 25,772.00        |

Jan - Dec 13

1.1° - 2.1

425

Page 1 IAS0289 JA1100



I Carol Ann Gochhour (Shannon) am under contact with International Academy of Style as

an independent Licensed instructor. I am in compliance with all that is required by Law for the City, State, and Federal Government as an independent Contractor.

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

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

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

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

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

| I have full control of my schedule; My schedule will be as follows: 1/13 - 12/3/13 |             |           |               |        |          |  |
|------------------------------------------------------------------------------------|-------------|-----------|---------------|--------|----------|--|
| 4Y5                                                                                | Tuesday     | Wednesday | Thursday      | Friday | Saturday |  |
| DURS                                                                               | 9:00-4:30pm |           | 9:00-4:30, pm |        |          |  |

My Charges are as follows:

I will involce international Academy of Style. Payment will be expected at receipt of the involce. I bill by the hour. My hourly fee at the time of the signing of this contract is \$ 9 = 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/ Date Signed: Independent Contractor Signed: International Academy of Style

IAS0290 JA1101

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                                                                                                                                                                                                                    | <b>identification</b> Num                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | or Taxpayor<br>ber and Certificati                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 00                                                                                                                                                                             | Give form to the requester, Do not send to the IRS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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| ch page 2                        | Name (as shown on<br>Shann)<br>Business name, If d                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  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| Print of<br>Son Specific Instru  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | read, and apt or even no.)<br>UCU St.<br>Doctor<br>NV ' 924431                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Pequ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | elere name and                                                                                                                                                                 | addrese (options)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       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| allen<br>your<br>Noti            | ap withholding. For i<br>, sole proprietor, or e<br>employer identificati<br>, if the account is in<br>ber to enter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ropriste box. The TiN provided must main the<br>adviduals, this is your scalal scalarly number<br>Bregarded entry, see the Part I instructions of<br>an number (BNS). If you do not have a number<br>more than one name, see the ohart on page                                                                                                                                                                                                                                                                       | n page 3. For other entities, R<br>, see How to get a TRV on page                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ia                                                                                                                                                                             | Of<br>Identification number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                  | Certifica                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 1, 7<br>2, 1<br>3, 1<br>Cert     | am not subject to by<br>hevenue Service (IPB<br>othed me that I am<br>am a U.S. obtain or<br>Mosilion Instruction<br>wider Instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | It is form is my correct taxpeyer identification<br>into withholding because: (a) I am exempt if<br>that I am aubject to bestup withholding as in<br>to longer subject to bestup withholding, and<br>other U.S. person (defined below). If you must cross cut liem 2 above if you has<br>have failed to report all interest and dividends<br>d, sequilation or abandonment of secured pro<br>seculation or abandonment of secured pro<br>seculations on page 4.                                                      | rom beclaup withholding, or (2)<br>a result of a feiture to report eit<br>re been notified by the IPUS that<br>a on your too return. For real ee                                                                                                                                                                                                                                                                                                                                                                                          | you are curren<br>late transpitier                                                                                                                                             | indu, or (o) the inverse<br>indu, or (o) the inverse<br>in subject to becitup<br>a, item 2 does not apply.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| prov<br>Big<br>Hei               | 1 Signature of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Sharpingh Light                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | tin noch nocul                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | _= 1/2                                                                                                                                                                         | 2-2013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                  | reprai instrum<br>ton references are to<br>rwise noted.<br><b>Ppose of Form</b><br>must obtain your or<br>port, for example, in<br>sections, mortgage<br>relations, mortgage<br>relations you made<br>as Form W-S only in<br>the only in provident<br>output on the only in<br>the only in the only in the only in<br>the only in the only in the only in<br>the only in the only in the only in the only in<br>the only in the only in the only in the only in the only in<br>the only in the | Didorie<br>o the internet Revenue Code unless<br>It<br>id to file an information return with the<br>prest texpeyer identification number (TIN)<br>more paid to you, real setute<br>interest you paid, scattering<br>interest you paid, scattering<br>it can IRA.<br>I you are a U.S. person (notuding a<br>is you are a U.S. person (notuding a | <ul> <li>considered/a U.S. perior</li> <li>a An individual who is a</li> <li>a perimenship, corporal organized in the United 1</li> <li>States.</li> <li>An estate (other than a</li> <li>a domestic trust (as d 301.7701-7).</li> <li>Special rules for perior trusts or textures in the pay a withholding tax or from such basitions. Further the state withholding tax or from such basitions. Further the pay a withholding tax or from such basitions. Further trusts or texture means the state or texture to basitions.</li> </ul> | If you are:<br>U.B. officen of<br>tion, company<br>liaise or unde<br>a foreign estab<br>effned in Regu<br>rebipe. Perint<br>United States<br>any foreign p<br>ther, in certain | , or association created or<br>r the laws of the United<br>at, or<br>intions section<br>are ganarally required to<br>artware' share of income<br>cases where a Form W-B<br>cases where a Form W-B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 1<br>wai<br>2<br>3<br>exe<br>U.8 | Certify that the Til-<br>ing for a number to<br>Certify that you an<br>Cleim exemption f<br>mpt payes, if applic<br>perion, your allon                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ster) and, when applicable, to:<br>i you are giving is correct (or you are<br>be issued),<br>a not subject to backup withholding, or<br>rom backup withholding if you are a U.S.<br>able, you are also certifying that as a<br>able share of any partnership income from<br>a is not subject to the withholding tax on<br>of effectively connected income.                                                                                                                                                           | a parone is a voigh partnership conducting a<br>partnership conducting a<br>provide Form W-8 to the<br>status and avoid withhol                                                                                                                                                                                                                                                                                                                                                                                                           | (B. percentitud<br>trade or built<br>pertnembly to<br>ding on your to<br>Form W-8 to<br>the U.S. statu                                                                         | tie a partner in a<br>ness in the United States,<br>p establish your U.S.<br>here of partnership<br>the partnership for<br>s and avoiding withholding<br>on the partnership                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

The person who preservant we to the person withholding purposes of establishing its U.S. status and evolding withholding on its allocable share of not income from the partnership constraining a trade or business in the United States is in the following cases:

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

Cel. No. 10291X

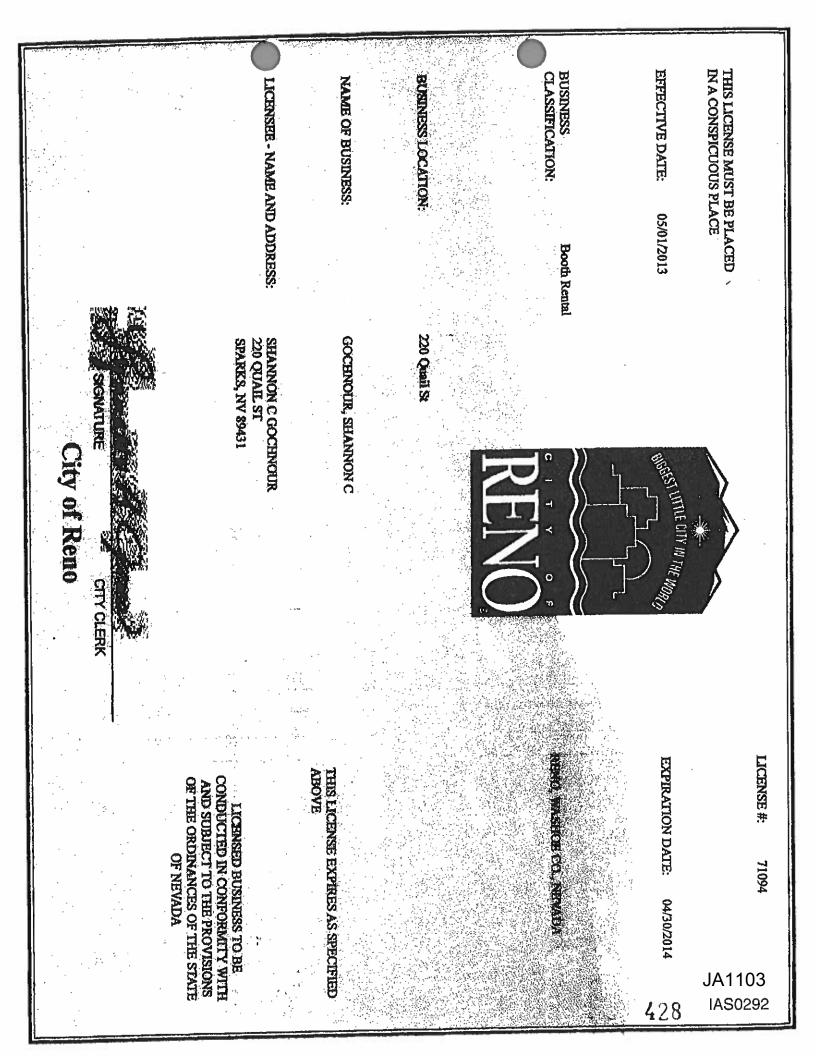
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Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Form W-9 (Nev. 10-2007)

IAS0291

JA1102



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

STATE OF NEVADA) SS. ashoe county being duly sworn, deposes and states: 1. I make the following assortions 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 cocupational disease insurred in the performance of the Contract. Eurther afflant sayeth not 8. aka wear under penalty of perjury that the of this affidavit are true. Signed Printed Name SIGNED AND SWORN to before me this 2 June 20 #17 / day of By ROBERT R. BENTLEY Notary Public - State of Nevada Appointment Recorded in Washoe County No: 94-0081-2 - Expires September 21, 2014 NOTARY PUBLIC



429

~ "\_\_\_\_

Suversume inevada's Business Portal to start/manage your business



# Shannon Carol Ann Gochnour

| Non-Title 7 Entities Business | Entity Information | What is Non-Title 7 Entity? |            |
|-------------------------------|--------------------|-----------------------------|------------|
| Ətərhas:                      | Active             | File Östs:                  | 10/27/2009 |
| Туре:                         | Sole Proprietor    |                             |            |
| NV Business (D:               | NV20001504273      | Business License Exp:       | 10/31/2014 |

**Registered Agent Information** 

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

1:54 PM

01/08/14

## INTERNATIONAL ACADEMY OF STY Checks for Shannon Gochnour January through December 2013

| Num      | Date       | Account             | Amount   |
|----------|------------|---------------------|----------|
| Jan - De | n 13       |                     | 202.60   |
| 8266     | 2/8/2013   | International Acade | 103.50   |
| 8281     | 2/15/2013  | International Acade | 139.50   |
| 8295     | 2/22/2013  | International Acade |          |
| 8313     | 3/1/2013   | international Acade | 135.00   |
| 8326     | 3/8/2013   | International Acade | 123.12   |
| 8358     | 3/16/2013  | International Acade | 132.75   |
| 8377     | 3/29/2013  | International Acade | 301.50   |
| 8391     | 4/5/2013   | International Acade | 153.00   |
| 8413     | 4/12/2013  | International Acade | 69,75    |
| 8424     | 4/19/2013  | International Acade | 135.00   |
| 8467     | 5/3/2013   | International Acade | 128.00   |
| 8461     | 5/10/2013  | International Acade | 135.00   |
|          | 5/17/2013  | International Acade | 135.00   |
| 8505     | 5/24/2013  | International Acade | 65.25    |
| 8514     | 6/7/2013   | International Acade | 263.60   |
| 8551     | 7/19/2013  | International Acade | 542.25   |
| 8632     | 7/28/2013  | International Acade | 119.25   |
| 8646     | 8/2/2013   | International Acade | 139.50   |
| 8673     | 8/16/2013  | international Acade | 267.75   |
| 8728     | 8/30/2013  | International Acade | 128.00   |
| 8754     | 9/6/2013   | International Acade | 123.75   |
| 8766     | 9/6/2013   | International Acade | 242.50   |
| 8767     | 9/13/2013  | International Acade | 121.50   |
| 8781     | 9/20/2013  | International Acade | 128.00   |
| 8605     | 10/11/2013 | International Acade | 272.25   |
| 8862     | 10/24/2013 | International Acade | 157.50   |
| 8901     | 11/16/2013 | International Acade | 261.00   |
| 8954     | 11/16/2013 | International Acade | 163.00   |
| 6958     | 12/13/2013 | International Acade | 193.60   |
| 9025     | 12/21/2013 | Petty Cash          | 200.00   |
| ten P    | 12201014   | ·                   | 3,255,12 |

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# NTERNATIONAL ACADEMY OF ST INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

, am under contact with international Academy of Style as

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

This contract in no way acts as a no competes, to bind me solely to international Academy of Style. I am able to contract my services outside of international Academy of Style during the duration of this contract as

International Academy of Style is not my sole source of income. I need no additional training from International Academy of Style to perform the services I have contracted

for, to include but not limited to: 1. I am contracted to educate students in all fields of Cosmetology.

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

I have full control of educating the students and record keeping. I am aware that all student records are the property of International Academy of Style. I am aware that all instruction and records shall be in a format that complies with the standards and policies of the accrediting agency for international Academy of Style. Should I need assistance to fuifill 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 schee | tule: My schedule will b | e as follows: 🧭 | 1/13-12/311 | //3      |
|---------------------------------|--------------------------|-----------------|-------------|----------|
|                                 | Wednesday                | Thursday        | Friday      | Saturday |
| AYS Tuesday                     |                          | 0.5             | 9-5         |          |
| 711PS 9-5                       | 9-5                      | <u> </u>        |             |          |

My Charges are as follows:

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

I bill by the hour. My hourly fee at the time of the signing of this contract is  $\frac{14.09}{14.09}$ 

I am fully aware that International Academy of Style is not to be held responsible for, including but not ilmited to: City, County, State or Federal taxes, Social Security, Medicare, Workmen's Compensation, Unemployment to be withheid 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

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. Lhave read it and agree that I am an Independent Contractor for

International Academy of Style. Signed: Independent Signed: International Academy of Style

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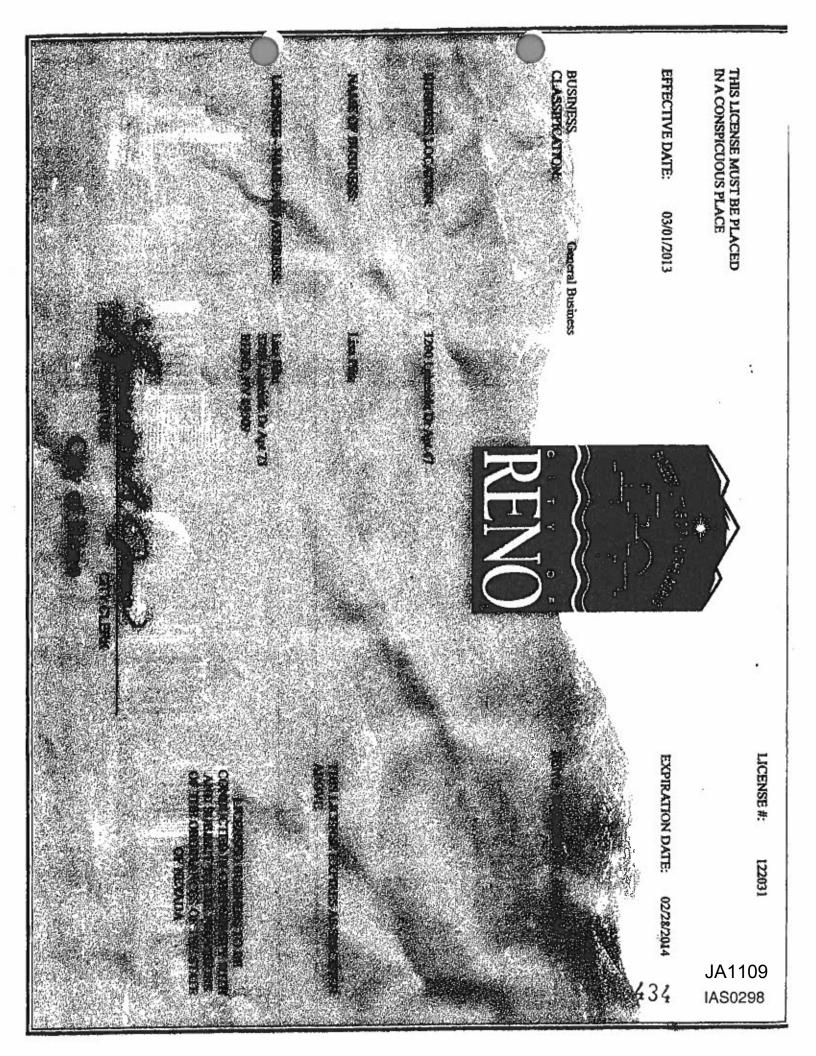
|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 10<br>10          |                                | )                |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1                                                                                                        |
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| Deciri        | W-9<br>Dotober 2007)<br>pert of the Treesy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   | iden                           | Req<br>discation | Number          | Taxpayor<br>and Cortifi                       | oction                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Give form to the requester. Do not send to the ERS.                                                      |
| ,             | Nerrys (an shown                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | n on your insolt  | ne tax return)                 |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| N             | LISC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | a. Pil            | (e                             |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| 8             | Business name,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | I cillionert from | above                          |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| 5             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Same              |                                |                  | 1               |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| 2 8           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | the bost 25, in   | abidual/Baia<br>Inter the last | negative L       | democrated and  | ty, O-corporation, P-pi                       | ertneratsip) 🕨               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | D gayte                                                                                                  |
| 21            | Churchen Han                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | anational 🍉       |                                |                  |                 |                                               |                              | a name and a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | derese (optionel)                                                                                        |
| il            | Address (numbe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | er, sareet, and a | pl., or subs r                 | H 0.1            | MB              |                                               |                              | ¥ 1881 (14) 41 (4) 41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                          |
| 2.5           | 3200                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Lake              |                                | dr. #            |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| 1             | City, state, and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   | w. 8                           | 19509            |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| - 1           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | mberta) here to   |                                |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| 200           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |                                | 1942<br>1942     |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| $\{J^{(i)}\}$ |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |                                | Number (Til      |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| Ende          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ennondete t       | occ. The TV                    | N provided mut   | t metch the n   | eme given on Line 1<br>Ma. However, for a n   | to avoid                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | the manhar                                                                                               |
| bec           | ap withinding.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | For Individual    | e, this is yo                  | ar anciel secur  | ty number (e.   | NA. However, for a m                          | Nes, it is                   | l                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                          |
| VOU           | , acte propriator,<br>employer identif                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | loadion numb      | er (CEN4. W)                   | you do not have  | a number, a     | age 3. Fer other and<br>a How to get a TIN o  | on page 3.                   | internet and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | dentification number                                                                                     |
| Not           | e. If the account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | is in more the    | In one nem                     | ne, see the oher | t on page 4 ft  | r guidelines on who                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
|               | ther to enter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                   |                                |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Ication           | d that                         |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | and the second                                                                                           |
|               | er penalties of p                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | un on this for    | m is my 00                     | meet taapayer i  | dentification n | umber (or 1 am walth<br>benins withbolding    | ng for a nur                 | riber to be le                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | sound to me), and<br>collies by the internet                                                             |
| 2.            | am not subject.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | to hencup wit     | shhoking b                     |                  |                 | beciap withholding                            | port all inter               | net or divide                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | notified by the internal<br>ands, or (c) the 1948 has                                                    |
|               | Revenue Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   | r eutopect to                  | o beolasp within | olding, and     |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| -             | A State of the second s | a as alber U.S    | S. Denson F                    |                  |                 | nen nelifieri tor the l                       | RS that you                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ly subject to backup<br>a, back of case not apply.                                                       |
|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |                                |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| For           | mortpage Interes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | A paid, apple     | Might of the                   | endorsment of a  |                 | ny, concellation of B<br>nds, you are not red | uired to sig                 | the Certific                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | individual refromant<br>action, but you must                                                             |
|               | NOS YOUR OCTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | TEN, See the      | THEUSION                       | s on page 4.     |                 |                                               |                              | 1 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1/2                                                                                                      |
| -             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                 | Y                              | NINO             | Tiko            |                                               | Date 🏞                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -10                                                                                                      |
|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   | <u></u>                        | Juna             | Inte            |                                               |                              | n Hor facia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ral tax purposes, you are                                                                                |
| ā             | enerel Ins                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | huotion           |                                | /                |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| 1             | stion retererices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | are to the in     | partial Parv                   | wnue Code uni    |                 | • An Individual W                             | no le a U.I                  | B, othern of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | U.S. resident alien.                                                                                     |
| oti           | erwise noted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |                                |                  |                 | e A pertoantip,                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | or eserciation created or<br>the laws of the United                                                      |
|               | spose of F                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   | an inform                      | whice whith W    | th the          | fitzion.                                      |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| A             | s must obtain y                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | iquired to mil    | popeyer idi                    | management of    | nber (TNN)      | e An estate (othe<br>e A domestic tru         | er unen a ro<br>et (es ciefa | ned in Regu                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | letions section                                                                                          |
| to            | report, for exem                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | COR. EXCLUS       | Land Barriel                   | normalition of   |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| 11            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | NAME OF BRIDE     | erty, cence                    | tiation of debt, | 10              | Special rules to                              | n the Up                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ere generally required to                                                                                |
| - 00          | intributions you i                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                | enen (noiudin    | a a             | pey a without                                 | tex on a                     | ny foreign p                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | rahips that conduct a<br>are generally required to<br>estimate stars of income<br>cause where a Form W-9 |
|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |                                |                  | n               | SUCCESSION CONTRACTOR                         |                              | and the second sec | a manufactori fen successivillente stratt                                                                |
| r             | eldent seen), to i<br>questing it (the i<br>1. Cently that t                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   | and any second and             |                  |                 | a periner 16 8 10                             | reign perso                  | all shart build                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | the superiment in a                                                                                      |
| La P          | and the second sec                                                                                                                                                                                                                                             | her to de 199     |                                |                  |                 | pertnenthip cont                              | subling a t                  | ade or bue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | nees in the United States,<br>a establish your U.S.                                                      |
| T             | a data data da an                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | and show that the | ublect to D                    | nokup withhol    | 1110,00<br>119  | provide Form W                                | withinoida                   | A OU YOU.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | o establish your U.S.<br>share of partnership                                                            |
|               | 9. Claim exercit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | tion from be      | olorio muru                    | TOICETE I YOU G  |                 | income.                                       |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | due medicamble for                                                                                       |
| U             | ,8, person, your                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                                | a the withhold   | na 1901 (M      | The person w                                  | no gives F                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | the partnership for<br>reand avoiding withholding<br>rom the partnership                                 |
|               | U.S. trade of bu                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   | they don                       | nented income    | h-              | alcadella sti no                              | share of M                   | t income fr                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | om the pertnership<br>United Distes is in the                                                            |
|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |                                |                  |                 |                                               |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                          |
| N             | icte. If a reciver                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | an. Reans Soon    |                                | enter's form if  | it is           |                                               | r                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ntity and not the entity.                                                                                |

Ont. No. 10291X

Ferm W-0 (Nev. 10-8007)

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JA1108 IAS0297



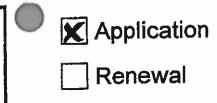


**ROSS MILLER** Secretary of State 202 North Carson Street Carson City, Nevada 89701-4201 (775) 684-5708 Website: www.nvsos.gov

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

USE BLACK INK ONLY - DO NOT HIGHLIGHT

Nevada State **Business License** Sole Proprietor Exemption



PRINT LEGIBLY OR TYPE ALL INFORMATION

JA1110

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 Texation and Department of Employment, Training and Rehabilitation. Please check with these and other state/local government agencies for additional licensing requirements.

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

#### INSTRUCTIONS:

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

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

003 - A home-based business whose net earnings are not more than 65 2/3 percent of the average annual wage

- 004 A natural person whose sole business is the rental of four (4) or fawer 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.nvsliverflume.gov or relum the completed form to: Secretary of State, 202 North Carson Street, Carson City, Nevada 89701-4201, (775)

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

|                |                              | and the second above                                                                            |                                       |                         |                           |                     |            |
|----------------|------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------|---------------------------|---------------------|------------|
| 1              | Signature must be that o     |                                                                                                 |                                       | t and complete to the   | best of my knowledge      | and belief and      | 1          |
| ·••1.5         | I declare under penalty o    | of the sole propriod.<br>If perjury that the information p<br>ant to NRS 239.330, it is a categ | rovided is true, corrections to knowi | ngly offer any false or | forged instrument for f   | tiling in the Offic | e of the   |
|                | Secretary of State. I decl   | ant to NRS 239.330, it is a categ<br>lare that I am exempt from the                             | provisions of the State               | Business License pu     | revent to NHCS /0.020.    |                     |            |
|                |                              | M                                                                                               |                                       | Pike                    |                           |                     |            |
|                | Lisa<br>First Name           | Middle (Optional)                                                                               |                                       | Last Name               |                           | Suffix              |            |
| 24 (S)<br>(21) | L'une traitme                |                                                                                                 | 87                                    |                         |                           |                     |            |
|                |                              |                                                                                                 |                                       |                         |                           |                     |            |
|                | Χ                            |                                                                                                 | 11/19/2013                            | A                       | 28                        |                     |            |
|                | Signature of Sole Proprietor |                                                                                                 |                                       |                         |                           | <del></del>         |            |
| 2              |                              |                                                                                                 | (Required if you have (               | current Nevada State E  | Business License or had   | one issued after    |            |
|                | NV Business ID # N           | .A.                                                                                             | October 1, 2009)                      |                         |                           |                     |            |
|                |                              |                                                                                                 | <u></u>                               |                         |                           |                     |            |
| 3*             | the second from the s        | requirements of the State Bus                                                                   | iness License. Cite                   | exemption code          | 003 (See instruct         | lons for code)      |            |
|                |                              |                                                                                                 |                                       |                         |                           |                     |            |
|                | If claiming 005 exempt       | lion provide Nevada Film Offic                                                                  | ce Registration #                     |                         | <b>i</b>                  |                     |            |
|                |                              | tion provide Nevada Division (                                                                  |                                       | #                       | ]                         |                     |            |
|                | If claiming une exempt       |                                                                                                 |                                       |                         |                           |                     |            |
| 4*             |                              |                                                                                                 |                                       | Reno                    |                           | NV 89509            | ]          |
|                |                              | 200 Lakeside Dr., #75                                                                           |                                       | City                    |                           | State Zip Code      | فسعيديهم   |
|                | Ph                           | iysical Street Address                                                                          |                                       |                         |                           |                     |            |
| 5              |                              |                                                                                                 | ·····                                 |                         |                           |                     |            |
|                | (10 1107                     | ame                                                                                             |                                       | City                    | ·····                     | State Zip Code      |            |
|                |                              |                                                                                                 |                                       |                         |                           |                     |            |
| 6              | ,                            |                                                                                                 | ··- 1                                 |                         |                           |                     |            |
|                | Entity Phone (775            | ) 722-7200                                                                                      | l                                     |                         |                           |                     |            |
|                | ······                       |                                                                                                 | ······                                |                         |                           |                     |            |
| 7              | Twenth Andrease Lorenth      | ourn@charter.net                                                                                |                                       | Check he                | ere to receive notices    | electronically      |            |
|                | Email Address ernb           |                                                                                                 |                                       |                         |                           |                     | Descriptor |
|                |                              |                                                                                                 |                                       |                         | Nevada Secretary of State |                     |            |
|                |                              |                                                                                                 |                                       |                         |                           |                     |            |

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

STATE OF NEVADA) SS. COUNTY) D being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- 4. I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- 5. In accordance with the provisions of NRS 617.225, I have not elected to be included within the provisions of the provisions of the provisions of the provisions of the provision of the provis
- 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 afflant sayeth hot )

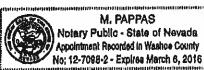
I \_\_\_\_\_ A Sa Tike \_\_\_\_\_ do hereby sweer under penalty of perjury that the assertions of this affidavit are true.

day

Signed

State of Nevada, County of Washoe Printed Name

SIGNED AND SWORN to before me this



1AS0300

JA1111

436

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PV PUBLIC

2:27 PM

01/08/14

# Checks for Lisa Pike January through December 2013

| Num          | Date       | Account             | Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------|------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Jan - Dec    | 13         |                     | 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 8199         | 1/4/2013   | International Acade | 579.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8221         | 1/11/2013  | International Acade | 240.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8237         | 1/20/2013  | International Acade | 670.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8250         | 2/1/2013   | International Acade | 390.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8262         | 2/8/2013   | International Acade | 688.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8284         | 2/15/2013  | International Acade | 504.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8300         | 2/22/2013  | International Acade | 504.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8312         | 3/1/2013   | International Acade | 581.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8333         | 3/8/2013   | International Acade | 504.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8353         | 3/15/2013  | International Acade | 504.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8364         | 3/22/2013  | International Acade | 511.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8380         | 3/29/2013  | International Acade | 378.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8390         | 4/5/2013   | International Acade | 532.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8416         | 4/12/2013  | International Acade | 595.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8422         | 4/19/2013  | International Acade | 525.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              | 4/26/2013  | International Acade | 500.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8451         | 5/3/2013   | International Acade | 371.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8465         | 6/10/2013  | International Acade | 490.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8482         | 6/17/2013  | international Acade | 518,00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8499<br>8513 | 5/24/2013  | International Acade | 525.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8533         | 5/31/2013  | International Acade | 518.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8554         | 8/7/2013   | international Acade | 525.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8565         | 6/14/2013  | International Acade | 525.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8578         | 6/21/2013  | International Acade | 525.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8503         | 6/28/2013  | International Acade | 973.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8625         | 7/12/2013  | International Acade | 811.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8635         | 7/19/2013  | International Acade | 518.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8644         | 7/25/2013  | International Acade | 609.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8670         | 8/2/2013   | International Acade | 595.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8686         | 8/9/2013   | International Acade | 525,00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8721         | 8/16/2013  | International Acade | 525.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8736         | 8/23/2013  | International Acade | 525.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8748         | 8/30/2013  | International Acade | 525,50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8775         | 9/6/2013   | International Acade | 525.00<br>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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8858         | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8963         | 11/16/2013 | 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 | Petty Cash          | 200.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              | 12/21/2013 | Lanà Assir          | and the second se |
| Jan - De     | ic 13      |                     | 25,991.00 L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |





I <u>Charlesa</u> Banks 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 b 12/31/13

| I HAVA IGH COM | tion of my scheddle, | avey actiedute with the | EN LUNUWS. 1/ L/ | 12/01/15 | <u>)                                    </u> |
|----------------|----------------------|-------------------------|------------------|----------|----------------------------------------------|
| AYS            | Tuesday              | Wednesday               | Thursday         | Friday   | Saturday                                     |
| JURS           | 9-3                  | 9-720                   | Q-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 \$\_\_\_\_\_3

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.

(holdan Jel Signed: Independent Contractor Signed:

International Academy of Style

IAS0302 JA1113

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Pe -----

| (Pev. C | W-9<br>Joctiver 2007) | Request for Taxpayor<br>Identification Number and Certification                                                                                                     |                  | Give term to the<br>requester. Do not<br>assid to the INE. |
|---------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------------------|
| 5       | Charissa              | n year theorem tex return)<br>Ban U.S.<br>different from above                                                                                                      |                  | <u></u>                                                    |
| 5       | Orack appropriate     | i bost: Diederlichale propriator Die Composition Die Pertmethip<br>y company. Enter the tax classification (D-alturagerical antity, C-sosporation, P-pertmethip) >> |                  | Diversit payee                                             |
|         |                       | night and app. or auto no.)<br>/15/a BCI/a LN:<br>NU \$9521                                                                                                         | e rierne and add | rase (opilional)                                           |
|         | Line appound church   | NV 04521                                                                                                                                                            |                  | ્                                                          |

## Temperer Identification Mandoor (TNO

Enter your Tibl in the appropriate bass. The Tibl provided must match the name given on Line 1 to excisi basing withheiding. For individuals, this is your social essently number (MHQ, However, for a resident saler, sole propriater, or developeded entity, ase the Part I individuals on page 3. For other entities, it is your employer identification number (MHQ. If you do not have a number, see from the part 4 7M on page 3.

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

**Gr** ţ

al secondar dad

#### Contilication

Under penalties of parjury, I cartily their:

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

- t arm not subject to backup withholding beamant (a) I are exempt them basis withholding, or (b) I have not teen mollied by the internal Percense Service (PRP) that I are existent to backup withholding as a result of a failure to report all internat or dividends, or (c) the INS has notified me that I are related to backup withholding, and
- 3. 1 am a U.S. chipen or other U.S. person (defined below).

3. Formation betreations, You must areas out later 2 above if you have been notified by the INS that you are currently subject to basing Contributions betreations, You must areas out international and abidentia on your face relater. For real astable beneations, here 2 does not approxibing because you have taked to report all international and abidentia on your face relater. For real astable beneations to an individual reference. For must be an individual reference and abidential screently, carealation of clair, contributions to an individual reference. For must be an individual reference. For must be an individual reference and childrands, you are not required to sign the Contributions, but you must provide your careot The. Bee the instructions on page 4.

Sign Here Signature of U.S. person P Work

#### General Instructions

Section references are to the internal Revenue Code unless otherwise nated.

#### Purpose of Form

A person who is required to file an information return with the intermust obtain your correct teopayer identification number (TIN) to report, for example, income paid to you, real estate transactions, monaging interest you paid, executivitien or absendorment of accured property, concellation of debt, or contributions you made to an INA.

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

1. Certify that the TN 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. Cleim exemption from backup withholding if you are a U.S. exempt payes. If applicable, you are also overlying that as a U.S. person, your allocable eleves of any parametric income from a U.S. trade or business is not subject to the withholding tex on foreign partners' share of affectively paraeolect income.

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

Initian of a U.S. person: For federal tax purposes, you are aldered a U.S. person if you are: COR

e An individual who is a U.S. oldner or U.S. resident aller.

Date > 1/2/13

• A pertnessible, corporation, correctly, or acceletion created organized in the United States or under the laws of the United 

e An estate fother than a fereign estate), or e A demestic trust (as defined in Regulations section \$01.7791-7).

incomé.

The person who gives form W-8 to the pertnership for purposes of establishing its U.S. status and avaiding withholding on its electric electric of rait income from the pertnership comispling a trade or business in the United States is in the combucting & .

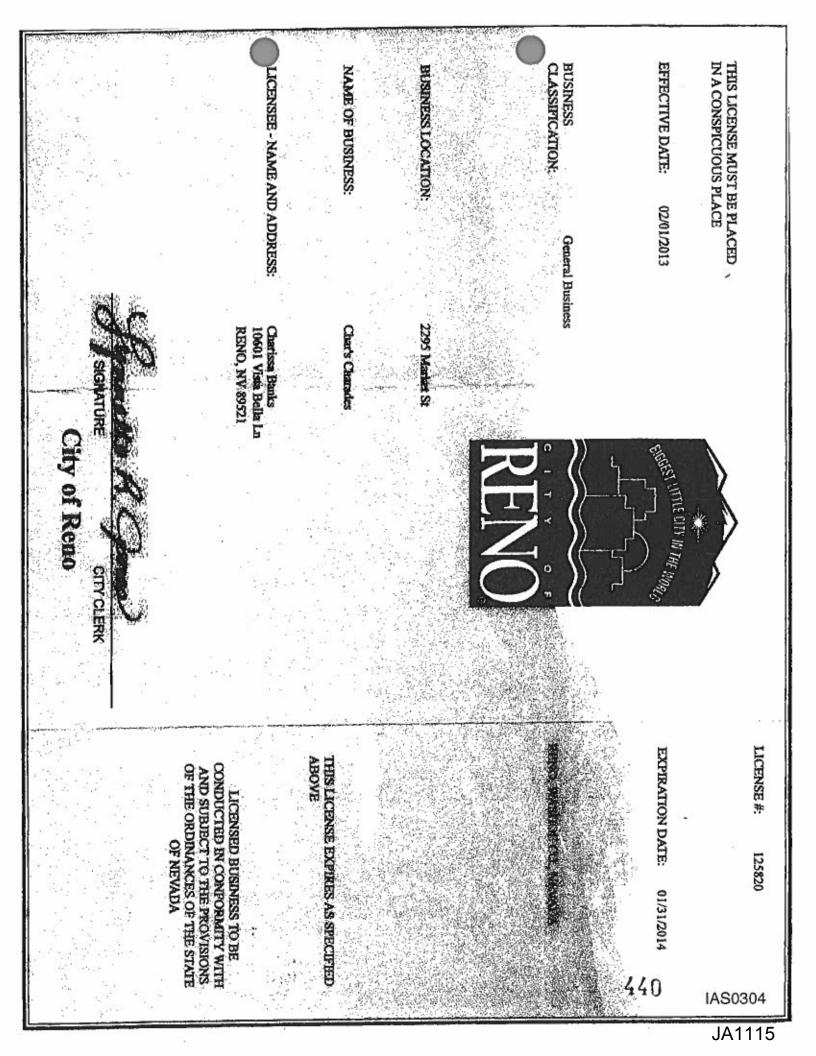
The U.S. owner of a disregarded entity and not the entity,

Cal. No. 10891X

Farm W-0 (mr. 10-0007)



1 . J



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

STATE OF NEVADA) SS. JAST DE COUNTY)

being duly sworn, deposes and states: BANKS LARISS A

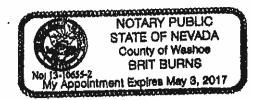
- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- 2. I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected 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 use or my employees, if any, for my compensation or other demages as a result of an industrial injury or occupational disease incurred in the performance of the Contract.
- 8. Further affiant sayeth not

| BRIT               | BURNS_ | do hereby swear under penal | ty of perjury that the |
|--------------------|--------|-----------------------------|------------------------|
| suggitions of this | BURNS  |                             | 1                      |

Signed Printed Name Charissa Banks

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

LKS 3An ARISA Bv



NOTARY PUBLIC

441 IAS0305 JA1116







STATE OF NEVADA

**Commercial Recording Division** 

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

OFFICE OF THE SECRETARY OF STATE

#### 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

ROSS MILLER

Secretary of State

SCOTT W. ANDERSON

Deputy Secretory for Commercial Recordings

Expiration Date: 11/30/2014

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

Issued this 20th day of November, 2013.

Please Post in a Conspicuous Location

442 1AS0306 JA1117

1:44 PM 01/08/14

# IN RNATIONAL ACADEMY OF STA Checks for Charissa Banks January through December 2013

| Num          | Date                   | Account                                    | Amount           |
|--------------|------------------------|--------------------------------------------|------------------|
| Jan - Dei    | a 13                   |                                            |                  |
| 8255         | 2/1/2013               | International Acade                        | 843.00           |
| 8267         | 2/8/2013               | International Acade                        | 334.00           |
| 8277         | 2/15/2013              | International Acade                        | 334.00           |
| 8299         | 2/22/2013              | International Acade                        | 384.00           |
| 8309         | 3/1/2013               | International Acade                        | 384.00           |
| 8330         | 3/8/2013               | International Acade                        | 360.00           |
| 8352         | 3/15/2013              | International Acade                        | 384.00           |
| 8366         | 3/22/2013              | International Acade                        | 416.00           |
| 8379         | 3/29/2013              | International Acade                        | 338.00           |
| 8395         | 4/5/2013               | International Acade,                       | 416.00           |
| 8417         | 4/12/2013              | International Acade                        | 416.00<br>416.00 |
| 8429         | 4/19/2013              | International Acade                        | 416.00           |
| 8445         | 4/26/2013              | International Acade                        | 416.00           |
| 8464         | 5/3/2013               | International Acade                        | 422,50           |
| 8483         | 5/10/2013              | International Acade                        | 416.00           |
| 8500         | 5/17/2013              | International Acade                        | 312.00           |
| 8512         | 5/24/2013              | International Acade                        | 416.00           |
| 8534         | 5/31/2013              | International Acade                        | 418.00           |
| 8645         | 6/7/2013               | International Acade<br>International Acade | 418.00           |
| 8864         | 6/14/2013              | International Acade                        | 520.00           |
| 8563         | 6/21/2013<br>6/28/2013 | International Acade                        | 468.00           |
| 8596<br>8597 | 8/28/2013              | International Acade                        | 312.00           |
| 8820         | 7/12/2013              | International Acade                        | 465.00           |
| 8634         | 7/19/2013              | International Acade                        | 520.00           |
| 8641         | 7/28/2013              | International Acade                        | 458.00           |
| 8655         | 8/2/2013               | International Acade                        | 468.00           |
| 8687         | 8/9/2013               | International Acade                        | 488.00           |
| 8720         | 8/16/2013              | International Acade                        | 465.00           |
| 8733         | <b>5/23/2013</b>       | International Acada                        | 416,00<br>312,00 |
| 8749         | 8/30/2013              | International Acade                        | 418.00           |
| 6771         | 9/6/2013               | International Acade                        | 416.00           |
| 8784         | 9/13/2013              | International Acade                        | 416.00           |
| 8802         | 9/20/2013              | International Acade<br>International Acade | 397.00           |
| 8621         | 9/27/2013<br>10/4/2013 | International Acade                        | 416.00           |
| 8839         | 10/4/2013              | International Acade                        | 390,00           |
| 8865<br>8879 | 10/18/2013             | International Acade                        | 423.00           |
| 8894         | 10/24/2013             | International Acade                        | 416.00           |
| 8913         | 11/1/2013              | International Acade                        | 442.00           |
| 8938         | 11/8/2013              | International Acade                        | 364.00           |
| 8982         | 11/15/2013             | International Acade                        | 384.00           |
| 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                        | 384.00           |
| 9051         | 12/20/2013             | International Acade                        | 364.00           |
| • • • •      | 12/21/2013             | Petty Cash                                 | 200.00           |
| Jan - De     | ic 13                  |                                            | 19,428.60        |

JA1118

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# TIONAL ACADEMY OF ST INDEPENDENT INSTRUCTION CONTRACTOR CONTRACT

, am under contact with international Academy of Style as an independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and

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

i need no additional training from international Academy of Style to perform the services I have contracted

for, to include but not limited to: 1. I am contracted to educate students in all fields of Cosmetology.

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

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| I have full control of my schedule;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | My schedule will be as follow | /\$:     | Coturdate  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------|------------|
| manufactory of the second seco | Wednesday Thursday            | y Friday | Saturday   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1:0000                        | - 500 m  | 18:30-5:30 |

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  $\frac{11.00}{100}$ 

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

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 compilance 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.

Date 1/9/2013 Signed: Independent Contractor Signed: International Academy of Style

444 IAS0308 JA1119

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | $\tilde{k}_{j}^{(1)}$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                         | 6                                                                                                                                                                 | 1                                                                                                                                                                                                                                                           |  |
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| Depart                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | W-9<br>Colober 2007)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Request for<br>identification Numbe                                                                                                                                                                                     | Texpayor<br>r and Certification                                                                                                                                   | Give form to the requester. Do not ascid to the 196.                                                                                                                                                                                                        |  |
| page 2.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Verne                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | HA Randle                                                                                                                                                                                                               |                                                                                                                                                                   |                                                                                                                                                                                                                                                             |  |
| in the second second                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Churck appropriate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | box2 Individual/Bala proprietor Corporation<br>company. Enter the last classification (D-claregarded en                                                                                                                 | Pertnanthip<br>By, O-seeposition, P-pertneretipt >>                                                                                                               | D Beenpt                                                                                                                                                                                                                                                    |  |
| Į,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Tairwood Drive                                                                                                                                                                                                          | Taquatu's                                                                                                                                                         | s riagnae and address (optional)                                                                                                                                                                                                                            |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | City, siels, and 20<br>Ro. 0.0<br>List account number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Nevada 89502                                                                                                                                                                                                            |                                                                                                                                                                   |                                                                                                                                                                                                                                                             |  |
| Ente                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Your TN in the op                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | er Litershifteetice Humper (TH)<br>propriete best. The TIN provided must match the r<br>Individuale, the Is year codel ecounty number (B<br>chargening grifty, see the Part I individually on                           | verne given en Line 1 to eveld<br>Big, Haugwar, for a resident                                                                                                    | Gradul executivy insulator                                                                                                                                                                                                                                  |  |
| beci<br>aller<br>you<br>Not                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | a publication of the proprietor, or<br>remployer identification of the social test of test | Individuals, this is your optical security mander an<br>obsequantical entity, see the Part I instructions on<br>tion number (SR4, If you do not have a number, o<br>tion more than one name, see the chart on page 4 f  | the How to get a TIN on page 3.                                                                                                                                   | OF<br>Buildinger Identification consister                                                                                                                                                                                                                   |  |
| And the second s       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                         |                                                                                                                                                                   |                                                                                                                                                                                                                                                             |  |
| <ol> <li>I am not subject to backup without to backup withouting as a result of a failure to report all manual or device intervented or device interve</li></ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                         |                                                                                                                                                                   |                                                                                                                                                                                                                                                             |  |
| 3. I am a U.S. citizen or other U.S. person (defined below).<br>Ourtification betweetless. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backap<br>Certification betweetless. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backap<br>withholding because you have fulled to report all interest and childends on your fac return. For real estates tensestions, tem 2 does not apply.<br>Withholding because you have fulled to report all interest and childends, or your fac return. For real estates to be called to report all interest and childends, you are not required to eigh the Certification, but you must<br>promotion of the time to the tensest of accurate and childends, you are not required to eigh the Certification, but you must<br>are required to the tensest of a tense of a page 4.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                         |                                                                                                                                                                   |                                                                                                                                                                                                                                                             |  |
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| <b>G</b> 3 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | otion references en<br>envice noted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | e to the internal repairing code cannot                                                                                                                                                                                 | COMMENTS & U.S. PRINCILL 7                                                                                                                                        | A. Por faderal tax purposes, you are<br>new are:<br>A calleen or U.S. resident aller,<br>a company, or esenciation created or<br>as or under the laws of the United                                                                                         |  |
| A person who is required to file an information return with the<br>IPS must obtain your convext texpever identification number (TN) • An est<br>IPS must obtain your convext texpever identification number (TN) • A dom                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | • An existe (other than a for<br>• A domastic trust (as down                                                                                                                                                            | raign estate), or<br>ed in Regulations section                                                                                                                    |                                                                                                                                                                                                                                                             |  |
| - 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Use Form W-C on                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | y If you are a U.S. person (including a                                                                                                                                                                                 | Special rules for perfection<br>trade or instances in the Unit<br>pay a withinking tex on an<br>irom such buildings. Purthe<br>from such buildings, faithing of a | the Perinembles that conduct a<br>high Barles are generally required to<br>y foreign anchore chars of income<br>, in contain sease where a Form W-D<br>are sease where a Form W-D<br>results is required to presume that<br>to and pay the withholding too. |  |
| 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1. Cently that the<br>sting for a number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Th you are giving is correct (or you are<br>to be issued).                                                                                                                                                              | Therefore, if you are a U.S.                                                                                                                                      | n, and pay the withholding tax.<br>person that is a partner in a<br>rate or business in the United States,<br>arteenship to establish year U.S.<br>g on your share of permership                                                                            |  |
| . 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3. Cleim examption<br>compt payes. If ap<br>1.8. person, your al<br>U.5. trade or busing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | In from bedaup withinking that as a<br>ploable, you are also cartifying that as a<br>possible arrange of any partnership income from<br>mass is not subject to the withholding tax on<br>a classifier connected income. | The person who gives for<br>cumpase of establishing the                                                                                                           | arm W-6 to the pertnenship for<br>5 U.S. stelue and evolding withholding<br>it income from the pertnership<br>mass in the United States is in the                                                                                                           |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | icte. If a requestor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | gives you a form other then Form W-8 to<br>ou must use the requester's form if it is<br>to this Form W-9.                                                                                                               |                                                                                                                                                                   | egended entity and not the entity,                                                                                                                                                                                                                          |  |

Que No. 10831X

Form W-0 (Nev. 10-2007)



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

STATE OF NEVADA) ) SS. Wochce\_COUNTY)

being duly sworn, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3... In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- In accordance with the provisions of NRS 617.225, I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- 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 incorred in the performance of the Contract.
- 8. Further affiant sayoh not

I. <u>Mernetta</u> Randle do bareby sweer under penalty of perjury that the assortions of this affidavit are true.

Signed Ia. Printed Name

SIGNED AND SWORN to before me this 12 day of November 2013

SKX By. Vernette



NOTARY PUBLIC

446 IAS0310 JA1121 Secretury of State

SCOTT W. ANDERSON

Deputy Secretary for Commercial Recordings 0



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

OFFICE OF THE SECRETARY OF STATE

#### NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### Sole Proprietor

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

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

Nevada Business Identification: NV20131686930

Name: Vernetta Randle

Expiration Date: 11/30/2014

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

Issued this 23rd day of November, 2013.

Please Post in a Conspicuous Location

JA1122 IAS0311

447

1:56 PM

01/08/14

## ERNATIONAL ACADEMY OF ST Checks for Vernetta Randle January through December 2013

| Num                                              | Date                                                                                                  | Account                                                                                                                       | Amount                                                   |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| Jan - De<br>8967<br>8981<br>9007<br>9031<br>9048 | c 13<br>11/16/2013<br>11/22/2013<br>12/9/2013<br>12/13/2013<br>12/20/2013<br>12/20/2013<br>12/21/2013 | International Acade<br>International Acade<br>International Acade<br>International Acade<br>International Acade<br>Petty Cash | 209.00<br>209.00<br>162.80<br>220.00<br>209.00<br>100.00 |
| Jan - De                                         | c 13                                                                                                  |                                                                                                                               | 1,100.80                                                 |
|                                                  |                                                                                                       |                                                                                                                               |                                                          |

Page 1 IAS0312 JA1123

448

~ .



am under contact with international Academy of Style as 101101 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.

washed uto My cohedule will be as follows:

|             | rol of my schedule;<br>Tuesday | Wednesday | Thursday | Friday   | Saturday |
|-------------|--------------------------------|-----------|----------|----------|----------|
| AYS<br>DURS |                                |           | 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

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.

Date Signed: Independent Contractor Signed:

International Academy of Style

449

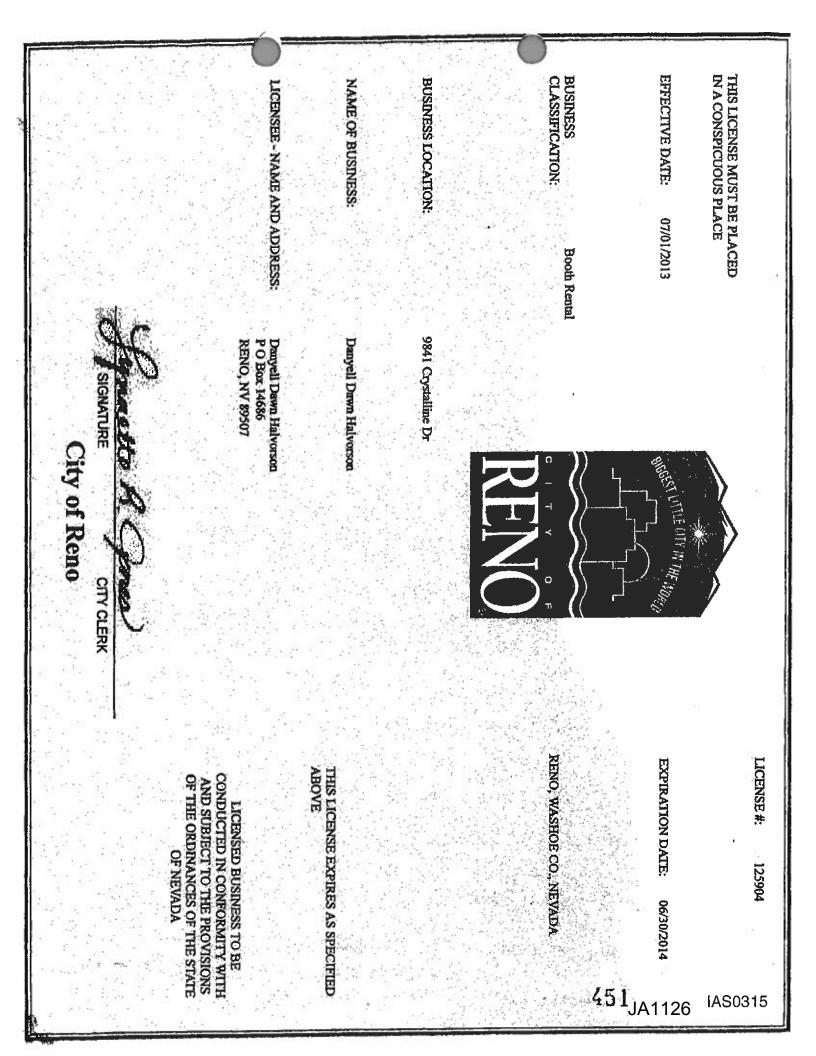
IAS0313 JA1124

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6                                                                                                                                                                                                                      |                                                             |                                                                            | Ó                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ł                                                                                                                                                                                                                                                                                                                  |
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| Panin<br>(Nev. C<br>Departm     | W-9<br>Stabler SOUTA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Identific                                                                                                                                                                                                              | Request for<br>ation Numbe                                  | Taxpayor<br>r and Cortific                                                 | pation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Give term to the requester, Do not estimate the the state.                                                                                                                                                                                                                                                         |
| n page 2.                       | Narra da staant<br>Dani<br>Budhasa raita, f                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Jell Dausn                                                                                                                                                                                                             | Halvoi                                                      |                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                    |
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|                                 | PO BO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 14680                                                                                                                                                                                                                  | ۰.                                                          |                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                    |
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| bacit<br>alien,<br>your<br>Note | acte proprietor, o                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | r individuals, this is your set<br>r disagarded entity, see the<br>alion number (SNA, if you do<br>in more than one name, are                                                                                          | Part I Instructions on p                                    | no a Per other end                                                         | n pege 3.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Cor<br>r Identificantion number                                                                                                                                                                                                                                                                                    |
| Unde                            | Certific<br>penalies of perj                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ury, i partily that:                                                                                                                                                                                                   | moneyer identification a<br>st dat 1 am exercise from       | unber (or ) an wellin<br>backep withholding,                               | p for a number to b<br>or (c) ( have not be                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | e insued to me), and<br>an method by the internel                                                                                                                                                                                                                                                                  |
| n<br>3, i<br>Certi              | outled mo that I a<br>am a Li.S. officen<br>feature betraction<br>office betraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | m no larger subject to heals<br>or other U.B. parson (deline                                                                                                                                                           | up withinking, with<br># helev).<br>• 5 above if you have i | ean sufficient by the P                                                    | i that you are our                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                    |
|                                 | A Supression of the second of | Noune Paratine on p                                                                                                                                                                                                    | Nain Ha                                                     | WWSDA                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5/13                                                                                                                                                                                                                                                                                                               |
| G.e                             | noral Instr<br>ion relevences ar<br>relies rolad.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | uctions<br>to the internal Revenue (                                                                                                                                                                                   | Dade unince                                                 | والمرجابة والمرجابة والمرجا والمرجا                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | densi tex purposes, you are<br>or U.S. resident allen,<br>ny, or association created or<br>der the laws of the United                                                                                                                                                                                              |
|                                 | must octain you<br>port, for emerge<br>adorsment of each                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | and to the an information (<br>connect temperation dentifica-<br>e, income pairs to you, real<br>personal property, cancellation<br>and property, cancellation                                                         | entente<br>Mon or<br>of debt, or                            | e An estate (other<br>e A clowertic Ituli                                  | than a foreign cell<br>t due defined in Pla                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | uluj, or.<br>sulutions section                                                                                                                                                                                                                                                                                     |
| reek<br>req<br>1<br>yrai        | dent aller), to pro<br>leading it (the real<br>Centry that the<br>ling for a number<br>. Centry that you                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | vide your connect TIN to the<br>needed end, when applicat<br>TIN you are giving is correc-<br>to be issued,<br>are not subject to baciaup                                                                              | ie person<br>Ne, to:<br>pt (or you are<br>withholding, or   | Transferrar Vice                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | nessitipe that conduct a<br>sease generally resulted to<br>perform draw of frecome<br>is cause where a Porm W-0<br>is required to presume that<br>y the withhelding tex.<br>In it is a perform in a<br>minute in a perform in a<br>minute in the United States,<br>to establish your U.S.<br>r share of performing |
|                                 | person, yeur al<br>8. trade dr buen<br>ign pertnere' an                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | n from backup withholding<br>pitouble, you are also contin<br>acable always of any particu-<br>ness is not subject to the u-<br>or of affectively commonsel<br>gives you a form other the<br>product use the restances | international from<br>advisibility text on<br>income.       | The person wh<br>purposes of order<br>on is also and a<br>conducting a way | o gives Form W-8 (<br>although the U.S. da<br>latte of rait browne<br>to of business in T                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | te the permanity for<br>the and melding withholding<br>from the perturbation<br>of United Contes to in the                                                                                                                                                                                                         |
|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | gives you a terri care wa<br>u mint use the requester's<br>to this Form W-8.                                                                                                                                           | •                                                           | • The U.S. come<br>10001X                                                  | r of a duregarded                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | entity and not the entity.<br>Form W-8 (flox, 10-2007)                                                                                                                                                                                                                                                             |

IAS0314

450 JA1125

**.** 







## 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

IAS0316

**45**2

JA1127

· C.a. Ma

ROSS MILLER Secretary of State

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

Please Post in a Conspicuous Location,

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

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

STATE OF NEVADA) ) SS. Machine\_COUNTY)

DANLY HALLOVSON\_being duly sworn, deposes and states:

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

do hereby sweer under penalty of perjury that the tions of this affidavit are true. Signed Printed Name SIGNED AND SWORN to before me this 20 day of By Lanvel <u>101500</u> 0 DEBORAH L. WILLIAMS NOTARY PUBLIC NOTARY PUBLIC STATE OF NEVADA Commission Expires: 03-31-2016 Cartificate No: 08-8268-2 ę



1.

2:22 PM

01/08/14

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

| Num      | Date       | Account             | Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|----------|------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Jan - De | ic 13      |                     | 201 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8398     | 4/5/2013   | International Acade | 391.50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8426     | 4/19/2013  | International Acade | 497.25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8466     | 5/3/2013   | International Acada | 613.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8504     | 5/17/2013  | International Acade | 526.50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8632     | 5/31/2013  | International Acade | 427.50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8563     | 8/14/2013  | International Acade | 558.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8599     | 8/28/2013  | International Acade | 526.50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8821     | 7/12/2013  | International Acade | 252.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|          | 7/19/2013  | International Acade | 252.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8833     | 7/26/2013  | International Acade | 232.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 6642     |            | International Acade | 232.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8869     | 8/2/2013   | International Acade | 162.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8895     | 8/9/2013   | International Acade | 297.60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8723     | 8/16/2013  | International Acade | 270.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8737     | 8/23/2013  | International Acade | 180.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8752     | 8/30/2013  | International Acade | 635.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8787     | 9/13/2013  |                     | 585.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8825     | 9/27/2013  | International Acade | 490.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8869     | 10/11/2013 | International Acade | 520.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8697     | 10/24/2013 | International Acade | 405.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8940     | 11/8/2013  | International Acade | 495.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8985     | 11/22/2013 | International Acade | 222.50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 8008     | 12/9/2013  | International Acade | 467.50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 9046     | 12/20/2013 | International Acade | 200.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|          | 12/21/2013 | Petty Cash          | and the second se |  |
| Jan - Di | no 13      |                     | 9,337.75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |

Jan - Dec 13

Page 1 IAS0318 454 JA1129



am under contact with International Academy of Style as an Independent Licensed Instructor. I am in compliance with all that is required by Law for the City, State, and G1AdY

Federal Government as an independent Contractor. This contract in no way acts as a no competes, to bind me solaly 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.

ov schedule: My schedule will be as follows:

| I have full cont | roi or my schedule, | ivy schoodau | Thursday | Friday   | Saturday       |
|------------------|---------------------|--------------|----------|----------|----------------|
| AYS              | Tuesday             | Wednesday    |          |          | 9 Am - 5:30 DH |
| 2LIRS            |                     | Am - JPMY    |          | <u> </u> |                |

My Charges are as follows:

I will invoice International Academy of Style. Payment will be expected at receipt of the invoice. I bill by the hour. My hourly fee at the time of the signing of this contract is  $\frac{1}{2}$ 

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

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

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

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

International Academy of Style. Signed:\_ Independent Contractor Date Signed: International Academy of Stu

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

STATE OF NEVADA) ) SS. ) SS.

CIADY M. Rickardbeing duly swom, deposes and states:

- 1. I make the following assertions pursuant to NRS 616B.627 and NRS 617.210.
- I am a sole proprietor who will not use the services of any employees in the performance of this Contract with International Academy of Style.
- 3.- In accordance with the provisions of NRS 616B.659. I have not elected to be included within the terms, conditions and provisions of chapter 616A to 616D, inclusive, of NRS, relating thereto.
- I am otherwise in compliance with the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS
- In accordance with the provisions of NRS 617.225. I have not elected to be included within the terms, conditions and provisions of chapter 617 of NRS.
- 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

| L GIADY M. RICKArdSdo hereby sweet under penalty of perjury that the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| Signed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Printed Name GLAdy M. Rickard S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| SIGNED AND SWORN to before me this 24 day of NAVEMBIC 20 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SIGNED AND SWORN O COMPANY AND                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| By Glady M. Rickards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| No: 12-7098-2 - Expires March 8, 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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Per other entities, it is<br>see How to get a TRV on page 3.<br>for guidelines on whoes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| n, acte propriete<br>r employer ider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   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4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | see How to get a TIV on page 3.<br>for guidelines on whose                                                                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| International Control<br>International Control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Interestion<br>perjury, I centify that:<br>own on this form is my<br>or to bestep withheidin<br>or grap that I am aubie<br>it I am no longer subject<br>ison or other U.S. per-<br>waters. You must are<br>no you have failed to re<br>and emandy, sequention of<br>and emandy, sequence<br>of T.N. See the instruct                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Correct texpeyer identification<br>g because: (a) i am exempt for<br>it to headap vibilitizing as a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | number (or i am weiling for a m<br>m basis withholding, or (b) i h<br>must of a failure to report all re<br>been notified by the Mill that yo<br>en your fac return. For real could<br>write, cancellation of dable, contri-<br>lends, you are not required to all                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ns are currently subject to backup<br>to ternestitons, fam 2 date not apply.<br>Indiana to an includual retirement<br>in the Cardination, but you must                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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457 IAS0321 JA1132



ROSS MILLER Secretary of State

SCOTT W. ANDERSON Deputy Secretary for Commercial Recordings



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

#### OFFICE OF THE SECRETARY OF STATE

#### NOTICE OF EXEMPTION NEVADA STATE BUSINESS LICENSE

### **Sole Proprietor**

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

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

Nevada Business Identification: NV20131686969

Name: glady rickards

Expiration Date: 11/30/2014

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

а.

issued this 23rd day of November, 2013.

Please Post in a Conspicuous Location

458 IAS0322 JA1133 2:24 PM 01/08/14

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

| Num                                      | Date                                                                                      | Aecount                                                                                                | Amount                                                  |   |
|------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---|
| Jan - De<br>8997<br>9004<br>9025<br>9049 | c 13 i<br>11/27/2013<br>12/9/2013<br>12/13/2013<br>12/20/2013<br>12/20/2013<br>12/21/2013 | International Acade<br>International Acade<br>International Acade<br>International Acade<br>Petty Cash | 269.50<br>68.00<br>181.50<br>275.00<br>100.00<br>914.00 |   |
| Jan - De                                 | ic 13                                                                                     |                                                                                                        |                                                         | V |
|                                          |                                                                                           |                                                                                                        |                                                         | { |

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Page 1 IAS0323 JA1134



\_\_\_, am under contact with international Academy of Style as IRU INKO-STOREL 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 fuifill 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.

auto will be as follows:

| i have full control of my schedule; My schedule will be as follows. Friday Saturday |                |          |
|-------------------------------------------------------------------------------------|----------------|----------|
| YS Tuesday Wednesday Inursday Inday                                                 | 20 512         | 1        |
| VS Tuesday Wednesday Wednesday                                                      | <u>10-9-00</u> | <i>.</i> |

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 \$ 0 , 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

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.

Date\_11-22 Signed: Independent Contractor Signed: International Academy of Style

JA1135

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| innegations, mortginge interest you peld, socialistion of debt, or Special rules for partnerships. Pertnerships that conclusive in the United Bases are senarably regular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -R         | must commit yo                        | and the second se | a A domastic trust (as defined in Pi                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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Special rules for partnerships. Pertnerships that conduct a trade or business in the United Summe are generally resulted to pay a waterwide to any foreign paramet stars of income from such business. Further, in carise cases where a form W-0 has not been received, a pertnership is required to preserve a foreign person, and pay the withinking to:. Therefore, if you are a U.S. person that is a pertner in a provide States, if you are a U.S. person that is a pertner in a pertner with the pertner in a section of the sectin of the section of the Use Form W-9 only if you are a U.S. person (notuding a resident alien), to provide your correct TIN to the parson 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 leaved). 2. Certify that you are not subject to becisup withholding, or 3. Cleim examption from backup withinkiding if you are a U.S. exampt payee. If applicable, you are also certifying that are a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the wetholding tax on foreign partners' share of effectively connected income.

ncome.

The person who gives from W-8 to the pertnership for purposes of extensioning its U.S. steps and exciding withholding on he allocate church of net income from the pertnership conducting a trade or isualness in the United States is in the following esses:

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

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Note, if a requester gives you a form other than Form W-8 to request your TNI, you must use the requester's form if it is substantially similar to this Form W-8. Cal. No. 10881X

Ferm W-8 Play, 10-2007)

JA1136 IAS0325

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

STATE OF NEVADA) SS. WISHING COUNTY)

STOVelbeing duly sworn, deposes and states:

1. I make the following essertions pursuant to NRS 616B.627 and NRS 617.210.

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

8. Further affiant sayeth not

By

Walch- Shvoil do hereby swear under penalty of perjury that the assertions of this affidavit are true.

Printed Name SIGNED AND SWORN to before me this 215t day of November 2013 -storey.

SANDY GUALANO Notary Public - State of Neveda Appointment Recorded in Washoe County No: 67-0639-2 - Expires January 31, 2014

1 Carloso

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IAS0326 JA1137



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

IAS0327

JA1138

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#### 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.

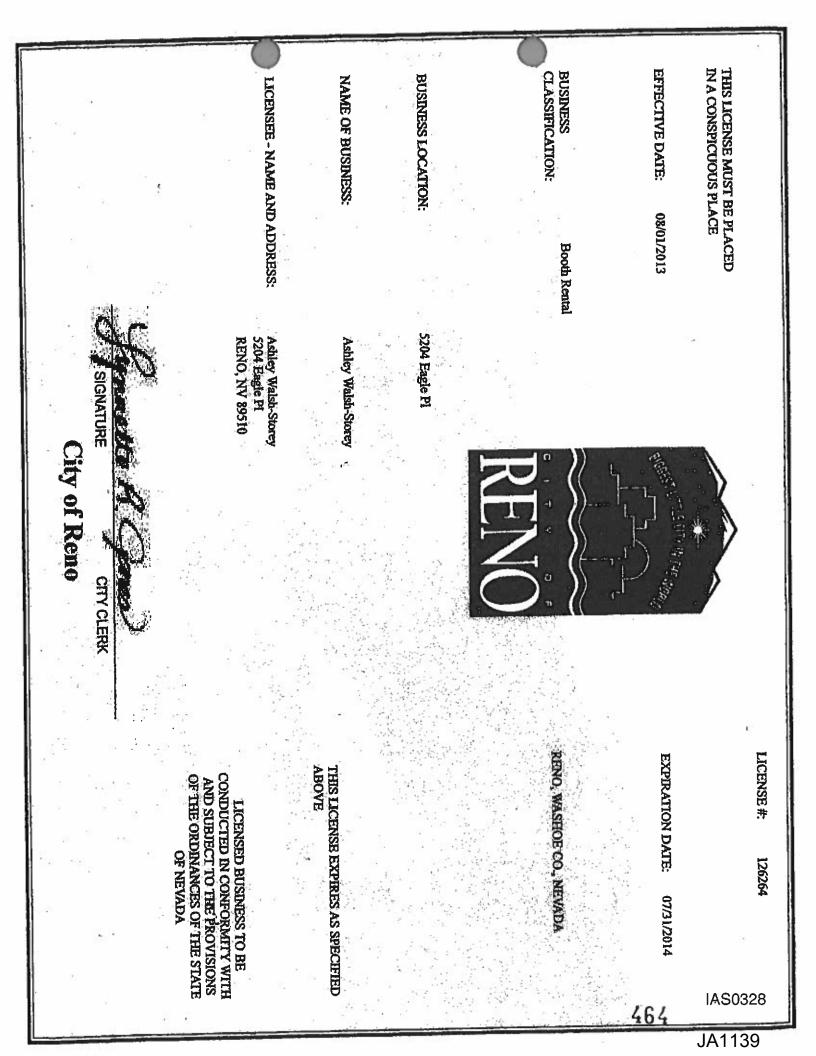
Nevada Business Identification: NV20131488577

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

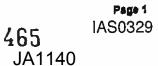


1:48 PM

01/08/14

# ERNATIONAL ACADEMY OF ST Checks for Ashley Walsh Storey January through December 2013

| Num      | Date                     | Account             | Amount   |
|----------|--------------------------|---------------------|----------|
| Jan - De | c 13                     |                     | 175.50   |
| 8643     | 7/26/2013                | International Acade | 220.50   |
| 8671     | 8/2/2013                 | International Acade |          |
| 8692     | 8/9/2013                 | International Acade | 382.50   |
| 8722     | 8/16/2013                | International Acade | 391.50   |
| 6732     | 8/23/2013                | International Acade | 252.00   |
| 8750     | 8/30/2013                | International Acade | 391.50   |
| 8785     | 9/8/2013                 | International Acade | 310,50   |
| 8786     | 9/13/2013                | International Acade | 333.00   |
| 8807     | 9/20/2013                | International Acade | 319.50   |
| 8528     | 9/27/2013                | International Acade | 400.50   |
| 6836     | 10/4/2013                | International Acade | 274.50   |
| 8856     | 10/11/2013               | International Acade | 391.50   |
| 8881     | 10/18/2013               | International Acade | 423.00   |
|          | 10/24/2013               | International Acade | 279.00   |
| 8899     | 11/1/2013                | International Acade | 157,50   |
| 8915     | 11/8/2013                | international Acade | 229.50   |
| 8941     |                          | International Acade | 382.50   |
| 8961     | 11/15/2013               | International Acade | 400.50   |
| 8984     | 11/22/2013               | International Acade | 297.00   |
| 8995     | 11/27/2013               | International Acade | 211.50   |
| 9010     | 12/9/2013                | International Acade | 405.00   |
| 9032     | 12/13/2013               | International Acade | 409.50   |
| 9045     | 12/20/2013<br>12/21/2013 | Petty Cash          | 200.00   |
| Jan - De |                          |                     | 7,238.00 |



| •                                                 | 1<br>2<br>3<br>4<br>5<br>6 | Reno, NV 89511<br>Attorney for International Academy of Style<br>NEVADA DEPARTME | A DA<br>STRATION<br>SOFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE<br>OFFISE | ORIGI                | NAL |
|---------------------------------------------------|----------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----|
|                                                   | 7<br>8                     | In the Contested Matter of:                                                      |                                                                                                                                                               |                      |     |
|                                                   | 9                          | of                                                                               | Case No.: 1706718                                                                                                                                             |                      |     |
|                                                   |                            | INTERNATIONAL ACADEMY OF<br>STYLE, BONNIE SCHULTZ & LONI<br>CASTEEL              | Appeal No.: 1702545-SY                                                                                                                                        | Μ                    |     |
|                                                   | 11<br>12                   | CASTEEL                                                                          |                                                                                                                                                               |                      |     |
|                                                   | 12                         |                                                                                  |                                                                                                                                                               |                      |     |
|                                                   | 14                         |                                                                                  |                                                                                                                                                               |                      |     |
|                                                   | 15                         | INTERNATIONAL                                                                    | ACADEMY OF STYLE'S                                                                                                                                            |                      |     |
|                                                   | 16                         | DOCUMENT                                                                         | ARY EXHIBIT #5                                                                                                                                                |                      |     |
|                                                   | 17                         |                                                                                  |                                                                                                                                                               |                      |     |
|                                                   | 18                         |                                                                                  |                                                                                                                                                               |                      |     |
|                                                   | 19                         |                                                                                  |                                                                                                                                                               |                      |     |
|                                                   | 20                         |                                                                                  |                                                                                                                                                               |                      |     |
|                                                   | 21                         |                                                                                  |                                                                                                                                                               | +                    | 2   |
|                                                   | 22<br>G                    |                                                                                  | ENTERED INTO<br>EVIDENCE AS EXHIBIT                                                                                                                           | 5                    |     |
| Reese Kinta<br>Guinasso<br>190 W Huf<br>Suite 402 | 20                         |                                                                                  | EVIDENCE AS EXHIBIT                                                                                                                                           |                      |     |
| Reno, NV<br>(775) 853-5                           | <sup>89511</sup> 24        |                                                                                  |                                                                                                                                                               |                      |     |
|                                                   | 25                         |                                                                                  | ige 1 of 3                                                                                                                                                    | <b>466</b><br>JA1141 |     |

| . `                                                                                |                                                                           |  |  |  |  |  |
|------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--|--|--|--|--|
| 1                                                                                  | AFFIRMATION                                                               |  |  |  |  |  |
| 2                                                                                  | The undersigned does hereby affirm that INTERNATIONAL ACADEMY OF          |  |  |  |  |  |
| 3                                                                                  | STYLE'S DOCUMENTARY EXHIBIT #5 filed under Appeal No. 1702545-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-                                                                      |  |  |  |  |  |
| ç                                                                                  | B. For the administration of a public program or for an application for a |  |  |  |  |  |
| 10                                                                                 | federal or state grant.                                                   |  |  |  |  |  |
| 11                                                                                 |                                                                           |  |  |  |  |  |
| 12                                                                                 | DATED this 27 day of June, 2017                                           |  |  |  |  |  |
| 13                                                                                 |                                                                           |  |  |  |  |  |
| 14                                                                                 | Jason D. Guinasso, Esq.<br>Attorney for International Academy of Style    |  |  |  |  |  |
| 15                                                                                 |                                                                           |  |  |  |  |  |
| 10                                                                                 | 5                                                                         |  |  |  |  |  |
| 17                                                                                 |                                                                           |  |  |  |  |  |
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| 19                                                                                 |                                                                           |  |  |  |  |  |
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| 2                                                                                  |                                                                           |  |  |  |  |  |
| Reese Kintz, 2                                                                     |                                                                           |  |  |  |  |  |
| Reese Kintz, 2<br>Guinasso 2<br>190 W Huffaker Ln<br>Suite 402<br>Reno, NV 89511 2 |                                                                           |  |  |  |  |  |
| (775) 853-8746 2                                                                   |                                                                           |  |  |  |  |  |
| Z                                                                                  | Page 2 of 3 JA1142                                                        |  |  |  |  |  |

| . ·                            |                                                                                                  |                                                                                         | ۲                                                      |              |  |  |  |  |
|--------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------|--------------|--|--|--|--|
|                                | 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                                            | s 190 W. Huffaker Lane, Suit                           | e 402, Reno, |  |  |  |  |
|                                | 4                                                                                                | - 27-                                                                                   |                                                        |              |  |  |  |  |
|                                | 5                                                                                                |                                                                                         |                                                        |              |  |  |  |  |
|                                | 6                                                                                                | INTERNATIONAL ACADEMY OF STYLE'S                                                        |                                                        |              |  |  |  |  |
|                                | 7                                                                                                | DOCUMENTARY EXHIBIT #5                                                                  |                                                        |              |  |  |  |  |
|                                | 8                                                                                                | on the following in said cause as indicated below:                                      |                                                        |              |  |  |  |  |
|                                | 9                                                                                                | INTERNATIONAL ACADEMY STYLE                                                             | DIVISION OF INDUSTRIAL                                 | ,            |  |  |  |  |
| 1                              | 0                                                                                                | BONNIE SCHULTZ & LONI CASTEEL<br>2295 MARKET STREET                                     | RELATIONS<br>400 WEST KING STREET, S                   | UITE 400     |  |  |  |  |
| 1                              | 1                                                                                                | RENO, NV 89502<br>(VIA U.S. MAIL)                                                       | CARSON CITY, NV 89703<br>(VIA U.S. MAIL)               |              |  |  |  |  |
| 1                              | 12                                                                                               | LEGAL SECTION<br>DIVISION OF INDUSTRIAL RELATIONS                                       | DEPARTMENT OF ADMINI<br>APPEALS DIVISION               | ISTRATION    |  |  |  |  |
| 1                              | 13                                                                                               | 400 WEST KING STREET, SUITE 201<br>CARSON CITY, NV 89703                                | 1050 E WILLIAM ST., SUITE 450<br>CARSON CITY, NV 89701 |              |  |  |  |  |
|                                |                                                                                                  | (VIA HAND DELIVERY)                                                                     | (VIA HAND DELIVERY)                                    |              |  |  |  |  |
|                                | <ul> <li>I declare under penalty of perjury that the foregoing is true and correct. E</li> </ul> |                                                                                         |                                                        |              |  |  |  |  |
| 1                              | 16                                                                                               | June 28, 2017, at Reno, Nevada.                                                         |                                                        |              |  |  |  |  |
|                                | 17                                                                                               | ,,,,,,,,,                                                                               | 45                                                     |              |  |  |  |  |
|                                | KATRINA A. TORRES                                                                                |                                                                                         |                                                        |              |  |  |  |  |
| 1                              | 19                                                                                               |                                                                                         |                                                        |              |  |  |  |  |
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| <b>O</b>                       | 22                                                                                               |                                                                                         |                                                        |              |  |  |  |  |
| 00000330                       | 23                                                                                               |                                                                                         |                                                        |              |  |  |  |  |
| 190 W Huffaker Ln<br>Suite 402 | 24                                                                                               |                                                                                         |                                                        |              |  |  |  |  |
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|                                                  | 3       |          |                                                                                    |                 |  |  |  |  |
|                                                  | 4       | DATE     | DATE SUMMARY                                                                       |                 |  |  |  |  |
|                                                  | 5       | 07/22/14 | 07/22/14 Joyce Mikesell; Independent Contractor; Statement regarding<br>employment |                 |  |  |  |  |
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| <b>C</b><br>RIK                                  | 22<br>G |          |                                                                                    |                 |  |  |  |  |
| Reese Kint<br>Guinasso<br>190 W Huf<br>Suite 402 | 23      |          |                                                                                    |                 |  |  |  |  |
| Suite 402<br>Reno, NV<br>(775) 853-1             |         |          |                                                                                    |                 |  |  |  |  |
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#### INDEX TO INTERNATIONAL ACADEMY OF STYLE'S DOCUMENTARY EXHIBIT #5 Appeal No. 1702537-SYM

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 Reese Kintz,
 23

 Guinasso
 190 W Huffaker Ln

 Suite 402
 Reno, NV 89511

 (775)853-8746
 24

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

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

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

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

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

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

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

471 IAS0330

JA1146

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

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

472 IAS0331

JA1147

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

Thank You

pyat mitesel

Joyce Mikesell

7/22/2014

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

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473 IAS0332

JA1148

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

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

Thank You

Milise Melissa Wolf

7/22/2014

| State of County | Nevada                                                      | L        | ,                     | e<br>e     |          | A sinto |
|-----------------|-------------------------------------------------------------|----------|-----------------------|------------|----------|---------|
|                 | •                                                           |          | me on $\underline{2}$ | ind J      | iuly,201 | ป       |
| by M            | elisa                                                       | Nol      | Farr                  | $\bigcirc$ |          | ļ       |
| ESTEPHAI        | VIA JIMENEZ-S                                               | ABREE    |                       | Mark       |          | 1       |
| Appointment     | blic - State of I<br>Recorded in Washo<br>2 - Expires Octob | county 🚦 |                       |            |          |         |

STEPTIAMA JIMENEZ SABREE N mry Public - State of Nevada Sinimeri Recorded in Washee County (17-2 - Expires October 5, 2018

474 IAS0333

JA1149

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

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IAS0334

475 " JA1150





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

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

Thank You

Meleoto Wal Meledie Wolf

7/22/2014

State of Nevada County of Washoe

1. I Statute ESTEPHANIA JIMENEZ-SABREE Notal - Public - State of Nevada Appoint and Recorded in Washoe County No: 12- 317-2 - Expires October 5, 2016

IAS0335

JA1151

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

|                                                             |                                                                                               | -                |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------|
|                                                             |                                                                                               |                  |
| - 1                                                         | AFFIDAVIT OF LONI D. CASTEEL                                                                  |                  |
| 2                                                           | STATE OF NEVADA )<br>) ss                                                                     |                  |
| 3                                                           | COUNTY OF WASHOE )                                                                            |                  |
| 4                                                           | I, LONI D. CASTEEL, after being duly sworn, deposes and says:                                 |                  |
| 5                                                           | 1. I am over the age of 18 and am a resident of the State of Nevada. I have                   |                  |
| 6                                                           | personal knowledge of the facts herein and, if called as a witness, would testify competently |                  |
| 7                                                           | thereto.                                                                                      |                  |
| 8                                                           | 2. I suffer no legal disabilities and have personal knowledge of the facts set                |                  |
| 9                                                           | forth herein.                                                                                 |                  |
| 10                                                          | 3. International Academy of Style ("IAS") has been a licensed cosmetology                     |                  |
| 11                                                          | school in Reno for 15+ years. IAS has done business with licensed instructors for 15 years.   |                  |
| 12                                                          | The instructors are licensed by the state but are required to instruct in a licensed          |                  |
| 13                                                          | establishment. IAS is a licensed establishment.                                               |                  |
| 14                                                          | 4. The instructors rent an instructor chair, work their choice of days and hours,             |                  |
| 15                                                          | and choose what they will charge.                                                             |                  |
| 16                                                          | 5. The instructors are unsupervised as they are licensed.                                     |                  |
| 17                                                          | 6. Students have a choice to pick any instructor that they want for instruction.              |                  |
| 18                                                          | This method has worked very well for the students and the instructors.                        |                  |
| 19                                                          | 7. All instructors also work in a salon. IAS is not their only source of income.              | (*)              |
| 20                                                          | 8. The instructors require the freedom to come and go as they need for their                  |                  |
| 21                                                          | clientele.                                                                                    |                  |
| 22                                                          | 9. IAS students benefit from having a choice of instructors to choose from,                   |                  |
| 23                                                          | as all students do not learn at the same pace or with the same techniques.                    |                  |
| 24                                                          | 11                                                                                            |                  |
| EUINASSO3<br>1901// Harvant Law<br>Ann 402<br>Rem. NV 98311 | Page 1 of 6                                                                                   | 450336<br>JA1152 |

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

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

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

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

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

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

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

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

 NASSO: 25
 Stacy Slazas was not resent; Mr. Pace represented her a though he was her 478

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

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

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

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

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

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

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

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

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

23 27. I responded with a phone call to Melanie Maguire. I informed Ms. Maguire
 24 that all the forms had been filled out and sent in and I had copies and could send them again.
 25 Ms. Maguire said that E ce was no longer with the department of she would look into A S0338 JA1154

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

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

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

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

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

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

33. No instructor works as a supervisory instructor.

34. No instructor opens and closes the facility.

35. No instructor supervises the work of other instructors.

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

37. IAS has terminated no instructors from employment.

24 38. No instructor performs services for IAS managing the school and supervising

instructors in the field of metology.

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