December 13, 2021

Attached is an Agreement (1505 IC) which is required by the IRS to clarify our relationship with each of you.

You are all currently under agreement as independent contractors so this paperwork won't change how you are providing your test administration services for the state(s) you work in, but will 'clean up' the paperwork with the IRS, distinctly defining our relationship.

Please follow the steps below:

1st: Come up with a name for your test administration service business.

Browse to:

https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers and get your FEIN (Employer Identification) number in the name of your business.

Then-

Search for (type your state) Secretary of State to get information about registering your business name in your state with the Secretary of State where your business is based. Obtain an identifier for your business as established with your Secretary of State.

- 2nd: Complete the 1505 IC for the State you are testing in and review Attachment A found at <u>www.hdmaster.com</u>, under the 'Business Entities Providing Test Administration Services' heading. All of you who are currently providing testing services will already be implementing all of the State required standards as listed in Attachment A, will already have been certified, and most will be in the over one year of service reimbursement category.
- 3rd: Complete a new IRS Form W-9 in your business entity name and image and email to D&SDT-Headmaster at <u>hdmaster@hdmaster.com</u>. A link to this form can be found at <u>www.hdmaster.com</u>, under the 'Business Entities Providing Test Administration Services' heading.

4th: Sign the 1505 IC and submit before January 1, 2022.

The potential exists to find multiple RNs to work for your business! If you have any questions, please call D&SDT-Headmaster's Company RN, Sara Skowronski at (888)401-0462 or via email at <u>hdmaster@hdmaster.com</u>.

We look forward to continuing to work with each of you in 2022 and beyond. You are crucial to providing caregivers in your state and you are greatly appreciated.

Thank you,

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