

CONSTRUCTIVE NOTICE

To: _____ (Name of Person being served)

Of: _____

_____ (Name and address of Institution)

I. You are hereby being informed, and made aware of, by this Constructive Notice that it is a direct violation of State of California and United States Federal Law to refuse to:

(a) Open a non-interest-bearing bank account if the party wanting to open the account does not provide a social security account number or a taxpayer identification number; **OR**

(b) Refuse to provide your services to:

1. a client, or potential client, because the client or potential client does not provide a social security account number or a taxpayer identification number, **OR**

2. a Fiduciary 1041 Irrevocable "Massachusetts" business trust and/or irrevocable contractual business organization formed under IRS Code Section 301.7701 based solely on "bank policy"; contrary to State and Federal anti-discrimination laws.

II. You personally, and the Institution you represent, may be liable for damages and attorney's fees to the person or persons issuing this Constructive Notice.

III. In accordance with Section 1 of Publication L.93-579, also known as the "Privacy Act of 1974," and Title 5 of United States Code Annotated 552(a), also known as the "Privacy Act," you are being informed of the following:

"The right to privacy is a personal and fundamental right protected by the Constitution of the United States. You may maintain in your records only such information about an individual as is relevant and necessary to accomplish a purpose required by stature or by executive order of the President of the United States."

Section 7 of the Privacy Act of 1974 specifically provides that it shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number." (Emphasis Added)

"Right of privacy is a personal right designed to protect persons from unwanted disclosure of personal information..." [*CNA Financial Corp. v. Local 743*](#), D.C., Ill., 1981, 515 F. Supp. 942, Ill.

"In enacting Section 7 of the Privacy Act of 1974, Congress sought to curtail the expanding use of social security account numbers by federal and local agencies and, by so doing, to eliminate the threat to individual privacy and confidentiality of information posed by common numerical identifiers." [*Doyle v. Wilson*](#); D.C. Del., 1982, 529 G. Supp. 1343.

Under the heading **Disclosure of Social Security Number**, Section 7 of Pub. L. 93-579 provides that:

"(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number."

"(2) the provisions of paragraph (1) of this subsection shall not apply with respect to --"

"(A) any disclosure which is required by **Federal statute**, or" (*Emphasis Added*)

"(B) the disclosure of social security number to any Federal, State, or local agency maintaining a system of records in existence and operating before January 1, 1975, if such disclosure was required under statute or regulation adopted prior to such date to verify the identity of an individual."

"(b) Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, **by what statutory or other authority such number is solicited, and what uses will be made of it.**" (*Emphasis Added*)

An "agency is a relation created by express or implied contract or by law, whereby one party delegates the transaction of some lawful business with a more or less discretionary power to another." [*State Ex Real. Cities Service Gas v. Public Service Commission*](#); 85 S.W. 2d 890.

IV. If the Institution you represent is a Federal or State Chartered Bank or Credit Union, you are advised that if such chartered Bank or Credit Union routinely collects information and provides such information to Federal, State, or local government agencies; then such bank or credit union is an agency of government and subject to said laws of the government.

The 1976 amendment to the Social Security Act, codified at 42 U.S.C.A., Sec 301 et seq., 405(c)(2)(i, iii), states that there are only four (4) instances where social security account numbers **may** be demanded. These are:

1. For tax matters;
2. To receive public assistance;
3. To obtain and use a driver's license; and
4. To register a motor vehicle.

You are hereby being advised that a non-interest-bearing account or an independent trustee acting as a fiduciary to a trust does not pertain to any of the above four instances. Because non-interest-bearing accounts do not pay any interest and independent trustees acting as a fiduciary to a trust receive no interest from any interest bearing accounts; there is no "need-to-know" on the part of government or the banking institution.

V. In accordance with the Privacy Act of 1974, whenever an agency fails to comply with the law, the party wronged may bring a civil action in the district court of the United States against such agency. Should the court determine that the agency acted in a manner which was intentional or wilful, the agency shall be liable to the wronged party in an amount equal to the sum of:

1. Actual damages sustained, but in no case less than \$1,000; and
2. The cost of the action together with reasonable attorney's fees.

VI. It is also unlawful under the State of California Financial Code, Corporations Code, Department of Financial Institutions (DFI) Code, and the United States Department of the Treasury, Office of Management and Budget, Office of the Comptroller of the Currency (OCC), Office of Thrift Supervision (OTS), 12 USCS §§ 1-1706, etc. to discriminate against any legal "**person**," including a "Massachusetts" or business trust.

VII. Both the State of California, i.e.; 3d Edition of California Jurisprudence, Volume 15, and the United States, i.e.; 2d Edition of American Jurisprudence, Volume 13, recognize in great detail the use of “Massachusetts” or true business trusts in business today.

[15 Cal Jur 3d, Corporations, Section 551-560](#) states in part “**Summary A business trust can be legally established in this state** (§ 551). Such a trust, also known as a Massachusetts trust, is a form of business organization consisting essentially of an arrangement whereby property is conveyed to trustees, to be held and managed for the benefit of such persons as may from time to time be the holders of transferable certificates issued by the trustees showing the shares into which the beneficial interest in the property is divided (§ 552) ... In the absence of controlling authority to the contrary, there is no reason why the true business trust, with its limited liability, should not be recognized in this state (§ 554).” **[Emphasis added.]**

[13 Am Jur 2d, Business Trust, pg. 379, Paragraph 51](#) "One of the objectives of Business Trusts is to obtain for the Trust associates, most of the advantages of corporations, without the authority of any legislative act and with the freedom from the restrictions and regulations generally imposed by law upon corporations."

Even [Section 101\(9\) of the Revised Uniform Partnership Act \(RUPA\)](#), approved in 1994 by the Conference of Commissioners on Uniform State Laws declare a partner must be a person, defined "**PERSON**" as "*an individual, corporation, **BUSINESS TRUST**, estate, trust, partnership, joint venture, government, governmental subdivision, agency or instrumentality, or any other legal or commercial entity.*" **[Emphasis added.]**

VIII. This Constructive Notice is hereby delivered to you for your immediate remedy of this, or these, violation(s) of State of California and/or United States law.

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Constructive Notice issued by: _____

Representing: _____

Witness: _____ Date: _____

Additional References:

The Interagency Task Force on Fair Lending in their "Policy Statement on Discrimination in Lending," March 8, 1994, seems to have relaxed the standard for referral of "**pattern or practice**" cases to the Department Of Justice for investigation and possible prosecution. Under the current instructions to Office of the Comptroller of the Currency (OCC) examiners; referral is automatic whenever the examiner has reason to believe that a pattern or practice of discrimination exists. "Reason to believe" is defined in the OCC Examining Bulletin as follows: **[Emphasis added.]**

"Reason to believe" exists when a reasonable person might conclude from credible information in hand (or from additional information that appears likely to be obtained through further investigation) that illegal discrimination occurred. The examiner who believes personally there was not discrimination should consider whether a reasonable person might reach the opposite conclusion. If so, "reason to believe" exists. **[Emphasis added.]**

The above "Reason to believe" approach is crucial to determine if a "**pattern of practice**" by banking institutions against a person, or persons, exists. It is therefore important that we allow the law to describe who or what a "**PERSON**" is or, is not, and what are the Constitutionally protected rights of each person in dealing with banks, credit unions, savings and loan associations, etc.

First of all, no one denies that general or limited partnerships, corporations, or sole proprietors are legal forms of conducting business in California. **THEREFORE ...**

Who, or What, can be the partners in a California Limited Partnership?

A "**Partnership of persons...**" - Section 101(9) of the Revised Uniform Partnership Act (RUPA), approved in 1994 by the Conference of Commissioners on Uniform State Laws declared a partner must be a person, and further defined "**PERSON**" as "*an individual, corporation, **BUSINESS TRUST**, estate, trust, partnership, joint venture, government, governmental subdivision, agency or instrumentality, or any other legal or commercial entity.*" Likewise, according to the Uniform Partnership Act (UPA), approved in 1914 by the Conference of Commissioners on Uniform State Laws, in Section 2 a person "*includes individuals, partnerships, corporations, and other associations*" Finally, Section 101(11) of the revised Uniform Limited Partnership Act (RUPLA), approved by the Conference of Commissioners on Uniform State Laws in 1976, and revised in 1985, a person "*means a natural person, partnership, limited partnership (domestic or foreign), trust estate, association or corporation.*" **[Emphasis added.]**

What California Code says about Business Trusts?

“Massachusetts,” or business trusts are referred to in California Code as a **PERSON[S], a CORPORATION, a PUBLIC USE FORM, OTHER BUSINESS ENTITY, a COMPANY, a DOMESTIC LIFE INSURER, an UNINCORPORATED BUSINESS, an INSTITUTION, a TAXPAYER, REGISTRANT, ORGANIZATION, a BUSINESS ASSOCIATION, and a HOLDER OF THE PRIVILEGE** just to name a few. Throughout California Code the “Massachusetts,” or business trust is not discriminated against one single time from recognition as a legal **PERSON** with all the rights, privileges, and responsibilities of any natural citizen of the State of California.

Upon logging onto the http://california.lp.findlaw.com/ca01_codes/index.html internet web site and typing in “business trust” as your Enter keyword(s) here: then selecting “ALL” for the “Search the” dialog box; hundreds of links to locations within all the California codes, statutes, and regulations which refer to “business trust” appear. The “search” engine only displays the first 100 references [*unless you specify otherwise*], none of which are duplicated.

The following are but a few of the references to "business trust" in California law. There is not one area of California law that does not reference “business trusts” as a legally recognized form for conducting business in the State of California.

The California Corporation Laws (Rel. 59-6/95) Pub. 050, Chapter 2, Form of Doing Business [in California] dedicates sixty-nine pages to the different forms of doing (conducting) business within the State of California. Section 22.07 states the following:

[Emphasis Added]

§ 22.07.7 Trusts. [1] - **“Massachusetts” or Business Trust.** The so-called Massachusetts or business trust is simply an unincorporated business in which the business assets are owned or held in the name of trustees and are operated or managed by them for the benefit of holders of certificates of beneficial interest in the trust. Thus, a business trust actually represents the use of a common law trust for the purpose of carrying on a business enterprise. *See Goldwater v. Oltman*, 210 Cal. 408, 292 P. 624 (1930). **[Emphasis Added]**

CALIFORNIA REVENUE AND TAXATION CODE SECTION 23038

§23038. (a) "**CORPORATION**" includes every corporation except corporations expressly exempt from the tax by this part or the Constitution of this state. (b) (1) For the purposes of the tax imposed under Chapter 3 (commencing with Section 23501), "corporation" also includes associations (including nonprofit associations that perform services, borrow money or own property), other than banking associations, and **Massachusetts** or **business trusts**. For the purposes of this part, a **Massachusetts** or **business trust** includes every business organization consisting essentially of an arrangement whereby property is conveyed to one, or more than one, trustee for purposes other than the mere conservation of assets, collecting and disbursing of fixed or periodic income, or the securing of an obligation. This paragraph shall apply for income or taxable years beginning before January 1, 1997. (2) (A) For the purposes of the tax imposed under Chapter 3 (commencing with Section 23501), "corporation" also includes associations (other than banking associations but including nonprofit associations that perform services, borrow money or own property), **business trusts**, and other business entities classified as associations. (B) (i) For purposes of the preceding subparagraph, the classification of a business entity (including a **business trust**) as an association taxable as a corporation (under Chapter 3 (commencing with Section 23501)) shall be determined under regulations of the Franchise Tax Board, which shall be consistent with federal regulations as in effect January 1, 1997, that classify a business entity as a partnership or an association taxable as a corporation or disregard the separate existence of certain business entities for tax purposes.

[Emphasis Added]

CALIFORNIA GOVERNMENT CODE SECTION 14740-14741.1

§14741.1. As used in this chapter, "**PUBLIC USE FORMS**" means those forms used by the state to obtain or to solicit facts, opinions, or other information from the public or private citizens, partnerships, corporations, organizations, **business trusts**, or any nongovernmental entity or legal representative thereof. **[Emphasis Added]**

CALIFORNIA PROBATE CODE SECTION 20-88

§56. "**PERSON**" means an individual, corporation, government or governmental subdivision or agency, **business trust**, estate, trust, partnership, limited liability company, association, or other entity.

§82. (a) "Trust" includes the following:

- (1) An express trust, private or charitable, with additions thereto, wherever and however created.
- (2) A trust created or determined by a judgment or decree under which the

trust is to be administered in the manner of an express trust.

(b) "Trust" excludes the following:

- (1) Constructive trusts, other than those described in paragraph (2) of subdivision (a), and resulting trusts.
- (2) Guardianships and conservatorships.
- (3) Personal representatives.
- (4) Totten trust accounts.
- (5) Custodial arrangements pursuant to the Uniform Gifts to Minors Act or the Uniform Transfers to Minors Act of any state.
- (6) **Business trusts THAT** are taxed as partnerships or corporations.
- (7) Investment trusts subject to regulation under the laws of this state or any other jurisdiction.
- (8) Common trust funds.
- (9) Voting trusts.
- (10) Security arrangements.
- (11) Transfers in trust for purpose of suit or enforcement of a claim or right.
- (12) Liquidation trusts.
- (13) Trusts for the primary purpose of paying debts, dividends, interest, salaries, wages, profits, pensions, or employee benefits of any kind.
- (14) Any arrangement under which a person is nominee or escrowee for another. **[Emphasis Added]**

CALIFORNIA CODES CORPORATIONS CODE SECTION 16901-16917

§ 16901. In this article, the following terms have the following meanings: ...

(12) "**OTHER BUSINESS ENTITY**" means a limited partnership, limited liability company, corporation, **business trust**, real estate investment trust, or an unincorporated association (other than a nonprofit association), but excluding a partnership. **[Emphasis Added]**

CALIFORNIA CORPORATIONS CODE SECTION 23000-23006

§23004. Section 23001 shall apply with respect to all liabilities, debts, obligations of, and claims against, a real estate investment trust arising after the effective date of this part, and prior law shall continue to govern with respect to liabilities, debts, obligations and claims existing on the effective date of this part. No implication shall be created by the adoption of this part that the holders or owners of shares of beneficial interest in **business trusts** which do not meet the definition of real estate investment trust in Section 23000 are, or are not, as such, personally liable for the liabilities, debts or obligations of, or claims against, any such trust. **[Emphasis Added]**

CALIFORNIA CORPORATIONS CODE SECTION 28030-28049

§28043. "**PERSON**" means any natural person, proprietorship, joint venture, partnership, trust, business trust, syndicate, association, joint stock company, corporation, limited liability company, government, agency of any government, or any other organization. However, "person," when used with respect to acquiring control of or controlling a specified person, includes any combination of two or more persons acting in concert. **[Emphasis Added]**

CALIFORNIA REVENUE AND TAXATION CODE SECTION 23731-23741

§23731. Every organization or trust exempt under this chapter, except as provided in this article, is subject to the tax imposed upon its unrelated business taxable income, as defined in Section 23732, as follows: (a) Corporations (other than banks and financial corporations), associations, and **business trusts** are subject to the tax imposed under Section 23501. (b) Trusts are subject to the tax imposed by subdivision (e) of Section 17041. This section applies to income years beginning after December 31, 1970.

[Emphasis Added]

CALIFORNIA CODES REVENUE AND TAXATION CODE SECTION 17001-17039.1

§17009. "**CORPORATION**" includes joint stock companies or associations (including nonprofit associations that perform services, borrow money or own property, and **business trusts** or other business entities taxable as a corporation under regulations of the Franchise Tax Board) and insurance companies. "Corporation" also includes a trust organized and operated exclusively for purposes contained in Section 23701d.

[Emphasis Added]

CALIFORNIA INSURANCE CODE SECTION 729-738

§729. As used in this article, the following terms have the following meanings:

- (a) "**COMPANY**" means any person engaging in, or proposing or attempting to engage in, any transaction or kind of insurance or surety business and any person or group of persons who may otherwise be subject to the administrative, regulatory, or taxing authority of the commissioner.
- (b) "Examiner" means any individual or firm authorized by the commissioner to conduct an examination under this article.
- (c) "**PERSON**" means any person, association, organization, **business trust**, partnership, limited liability company, or corporation, or any affiliate thereof.

CALIFORNIA INSURANCE CODE SECTION 1-48

§19. **"PERSON"** means any person, association, organization, partnership, **business trust**, limited liability company, or corporation. **[Emphasis Added]**

CALIFORNIA INSURANCE CODE SECTION 1190-1202

§1192.8. (a) **A DOMESTIC LIFE INSURER** having admitted assets aggregating in value not less than one hundred million dollars (\$100,000,000) may make excess fund investments pursuant to this section in interest-bearing notes, bonds, or obligations issued by (1) any operating **business trust** or limited partnership organized under the laws of any state of the United States, the District of Columbia, the Dominion of Canada, any province of the Dominion of Canada or (2) an authority established pursuant to the California Industrial Development Financing Act, Title 10 (commencing with Section 91500) of the Government Code. The issuer of the notes, bonds, or obligations through itself or its paying agent shall be obligated thereunder to make payments, with respect to the notes, bonds, or other obligations, directly to the insurer or the insurer's nominee. ...

(e) This section shall not be construed to increase or reduce the authority to invest in any operating **business trust** or limited partnership specifically permitted in other sections of this code.

§1192.95. (a) Notwithstanding Section 1100, an insurer may make excess funds investments in investment pools and cash management pools established pursuant to this section. The pools shall meet all of the following standards:

(1) All participants in a pool shall each be affiliated with one another within the meaning of subdivision (a) of Section 1215 and shall all be insurers, or a pension plan or profit-sharing plan of a participant or affiliate.

(2) The pools shall be a corporation, partnership, trust, limited liability company, or **business trust** domiciled in the United States with all assets held in accordance with Section 1104.9 and shall be maintained in one or more accounts in the name of or on behalf of the investment pool. ...

§1196.1. (f) As used in this section:

(1) "Medium grade obligations" means obligations which are rated three by the Securities Valuation Office of the National Association of Insurance Commissioners. (2) "Lower grade obligations" means obligations which are rated four, five, or six by the Securities Valuation Office of the National Association of Insurance Commissioners.

(3) "Admitted assets" means the amount shown as of the last day of the most recently concluded annual statement year, computed in the manner prescribed by

the commissioner.

(4) "Aggregate amount of medium grade and lower grade obligations" means the aggregate statutory statement value of the obligation.

(5) "**INSTITUTION**" means

(A) any corporation, **business trust**, or limited partnership organized under the laws of any state of the United States, District of Columbia, the Dominion of Canada, any province of the Dominion of Canada or

(B) an authority established pursuant to the California Industrial Development Financing Act, Title 10 (commencing with Section 91500) of the Government Code. **[Emphasis Added]**

CALIFORNIA INSURANCE CODE SECTION 1215-1215.16

§1215. As used in this article, the following terms shall have the respective meanings hereinafter set forth, unless the context shall otherwise require: ...

(e) "**PERSON**" is an individual, a corporation, a partnership, an association, a joint stock company, a **business trust**, an unincorporated organization, or any similar entity, or any combination thereof acting in concert. ... **[Emphasis Added]**

CALIFORNIA WATER CODE SECTION 12000-12017

§12000. As used in this part, "**PERSON**" means any person, firm, association, organization, partnership, **business trust**, corporation, or company, but not including any public corporation or other public entity. **[Emphasis Added]**

CALIFORNIA WATER CODE SECTION 10810-10816

§10813. "**PERSON**" means any individual, firm, association, organization, partnership, **business trust**, corporation, company, public agency, or any agency of such an entity. **[Emphasis Added]**

CALIFORNIA PUBLIC RESOURCES CODE SECTION 4101-4104

§4101. "**PERSON**" includes any agency of the state, county, city, district, or other local public agency, and any individual, firm, association, partnership, **business trust**, corporation, limited liability company, or company. **[Emphasis Added]**

CALIFORNIA MILITARY AND VETERANS CODE SECTION 480-480.2

§480.2. The following terms, wherever used or referred to in this chapter, shall have the following meanings, respectively, unless a different meaning appears from the context:

- (a) "Department" means the Military Department of the State of California, as the same is constituted by the provisions of Section 50, and any successor to such office, or the Department of Veterans Affairs or the California Housing Finance Agency as to any function assigned pursuant to the provisions of Section 270.04.
- (b) "**PERSON**" means any individual, firm, corporation, association, partnership, limited liability company, trust, **business trust**, or receiver or trustee or conservator for any thereof, but does not include this state or any public corporation, political subdivision, city, county, district, or agency of this state. ... **[Emphasis Added]**

CALIFORNIA BUSINESS AND PROFESSIONS CODE SECTION 16200-16205

§16205. "**TAXPAYER**" includes every individual, person, firm, partnership, joint adventure, association, corporation, estate, trust, **business trust**, receiver, syndicate and artificial legal entity subject to or liable for any fee, tax or charge. **[Emphasis Added]**

CALIFORNIA BUSINESS AND PROFESSIONS CODE SECTION 14000-14004

§14001. As used in this division, "**PERSON**" means any person, association, organization, partnership, **business trust**, limited liability company, or corporation. **[Emphasis Added]**

CALIFORNIA CODES BUSINESS AND PROFESSIONS CODE SECTION 17900-17930

§ 17913. (a) The fictitious business name statement shall contain all of the information required by this subdivision and shall be substantially in the following form: **FICTITIOUS BUSINESS NAME STATEMENT.** The following "**PERSON**" (persons) is (are) doing business as ... **[see sample on page 17]**

- (b)(3) ... If the registrant is a **business trust**, insert the full name and address of each trustee. If the registrant is a corporation, insert the name of the corporation as set out in its articles of incorporation and the state of incorporation.
- (4) ... [I]nset whichever of the following best describes the nature of the business:
- (i) "an individual," (ii) "a general partnership," (iii) "a limited partnership," (iv) "a limited liability company," (v) "an unincorporated association other than a

partnership," (vi) "a corporation," (vii) "a **business trust**," (viii) "copartners," (ix) "husband and wife," (x) "joint venture," or (xi) "other--please specify."

§ 17914. If the "**REGISTRANT**" is an individual, the statement shall be signed by the individual; if a partnership or other association of persons, by a general partner; if a limited liability company, by a manager or officer; if a **business trust**, by a trustee; if a corporation, by an officer.

§ 17922. (a) A "**PERSON**" who has filed a fictitious business name statement may, upon ceasing to transact business in this state under that fictitious business name, file a statement of abandonment of use of fictitious business name. The statement shall be executed in the same manner as a fictitious business name statement and shall be filed with the county clerk of the county in which the person has filed his fictitious business name statement. The statement shall be published in the same manner as a fictitious business name statement and an affidavit showing its publication shall be filed with the county clerk after the completion of publication. (b) The statement shall include: (1) The name being abandoned and the street address of the principal place of business. (2) The date on which the fictitious business name statement relating to the fictitious business name being abandoned was filed and the county where filed. (3) In the case of an individual, the full name and address of the individual. (4) In the case of a partnership or other association of persons, the full names and residence addresses of all the general partners. (5) In the case of a corporation, the name of the corporation as set forth in its articles of incorporation. (6) In the case of a **business trust**, the full name and residence address of each of the trustees. **[Emphasis Added]**

CALIFORNIA EDUCATION CODE SECTION 92400-92410

§92400. This chapter may be cited as "the University of California Dormitory Revenue Bond Act of 1947."

§92405. "**PERSON**" includes any individual, firm, corporation, association, copartnership, trust, **business trust**, or receiver or trustee or conservator for any individual or any such entity. It does not, however, include the state or any public corporation, political subdivision, city, county, district, or any agency of any such entity or of the state. **[Emphasis Added]**

CALIFORNIA FAMILY CODE SECTION 50-155

§50. Unless the provision or context otherwise requires, the definitions and rules of construction in this part govern the construction of this code.

§105. "**PERSON**" includes a natural person, firm, association, organization, partnership, **business trust**, corporation, limited liability company, or public entity. **[Emphasis Added]**

CALIFORNIA FINANCIAL CODE SECTION 1-22

18. **“PERSON”** includes any person, firm, partnership, association, corporation, company, limited liability company, syndicate, estate, trust, **business trust**, or organization of any kind. **[Emphasis Added]**

CALIFORNIA GOVERNMENT CODE SECTION 85200-85206

85206. Organization **“ORGANIZATION”** means a proprietorship, labor union, firm, partnership, joint venture, syndicate, **business trust**, company, corporation, association or committee which has 25 or more employees, shareholders, contributors, or members. **[Emphasis Added]**

CALIFORNIA GOVERNMENT CODE SECTION 40506-40518

40515. **“PERSON”** includes any individual, firm, copartnership, association, corporation, trust, **business trust** or receiver or trustee or conservator for any thereof. **[Emphasis Added]**

CALIFORNIA HARBORS AND NAVIGATION CODE SECTION 1-25

§ 19. **“PERSON”** means any person, firm, association, organization, partnership, limited liability company, **business trust**, corporation, or company. **[Emphasis Added]**

CALIFORNIA HEALTH AND SAFETY CODE SECTION 101550-101565

§ 101560. Unless the context otherwise requires, this article governs the construction of this chapter. As used in this chapter: (a) "Authority" means the Monterey County Special Health Care Authority. (b) "Board" means the Monterey County Special Health Care Authority Board. (c) "County" means the County of Monterey. (d) "Health care system" means any system established to arrange for the provision of medical services. (e) "Public agency" means the United States, the State of California, any political subdivision, county, municipality, district, or agency of the State of California or of the United States and any department, bureau or commission of the State of California or of the United States. (f) **“PERSON”** means any individual, firm, partnership, association, corporation, limited liability company, trust, **business trust**, or the receiver or trustee or conservator for any of the above, but does not include a public agency. **[Emphasis Added]**

CALIFORNIA PUBLIC UTILITIES CODE SECTION 103010-103022

§ 103019. “**PERSON**” includes any individual, firm, partnership, association, corporation, limited liability company, trust, **business trust**, or the receiver or trustee or conservator for any thereof, but does not include a public agency, as defined in Section 103016. [Emphasis Added]

CALIFORNIA PUBLIC UTILITIES CODE SECTION 102010-102023

§ 102020. “**PERSON**” includes any individual, firm, partnership, association, corporation, limited liability company, trust, or **business trust**, or the receiver, trustee, or conservator for any thereof, but does not include a public agency, as defined in Section 102017. [Emphasis Added]

CALIFORNIA WATER CODE SECTION 1-26

§ 19. “**PERSON**” means any person, firm, association, organization, partnership, **business trust**, corporation, limited liability company, or company. [Emphasis Added]

CALIFORNIA CIVIL CODE SECTION 3426-3426.11

§ 3426.1. As used in this title, unless the context requires otherwise: ...

(c) “**PERSON**” means a natural person, corporation, **business trust**, estate, trust, partnership, limited liability company, association, joint venture, government, governmental subdivision or agency, or any other legal or commercial entity. ... [Emphasis Added]

CALIFORNIA CODE OF CIVIL PROCEDURE SECTION 1500-1506

§ 1501. As used in this chapter, unless the context otherwise requires: ...

(c) “**BUSINESS ASSOCIATION**” means any private corporation, joint stock company, **business trust**, partnership, or any association for business purposes of two or more individuals, whether or not for profit, including, but not by way of limitation, a banking organization, financial organization, life insurance corporation, and utility. [Emphasis Added]

CALIFORNIA EVIDENCE CODE SECTION 950-962

§ 953. As used in this article, “**HOLDER OF THE PRIVILEGE**” means: (a) The client when he has no guardian or conservator. (b) A guardian or conservator of the client when the client has a guardian or conservator. (c) The personal representative of

the client if the client is dead. (d) A successor, assign, trustee in dissolution, or any similar representative of a firm, association, organization, partnership, **business trust**, corporation, or public entity that is no longer in existence. **[Emphasis Added]**

CALIFORNIA EVIDENCE CODE SECTION 100-260

§ 175. “**PERSON**” includes a natural person, firm, association, organization, partnership, **business trust**, corporation, limited liability company, or public entity. **[Emphasis Added]**

CALIFORNIA GOVERNMENT CODE SECTION 12600-12612

§ 12604. As used in this article, “**PERSON**” includes any person, firm, association, organization, partnership, **business trust**, corporation, limited liability company, company, district, county, city and county, city, town, the state, and any of the agencies and political subdivisions of such entities. **[Emphasis Added]**

CALIFORNIA FISH AND GAME CODE SECTION 700-715

§ 711.2. (a) For purposes of this article, unless the context otherwise requires, "wildlife" means and includes all wild animals, birds, plants, fish, amphibians, and related ecological communities, including the habitat upon which the wildlife depends for its continued viability and "project" has the same meaning as defined in Section 21065 of the Public Resources Code. (b) For purposes of this article, “**PERSON**” includes any individual, firm, association, organization, partnership, **business trust**, corporation, limited liability company, company, district, county, city and county, city, town, the state, and any of the agencies of those entities. **[Emphasis Added]**

PLUS HUNDREDS MORE ... TO MANY TO LIST.

The California "Fictitious Business Name Statement" application, revised 05/99, on the next page further indicates that the State of California accepts the "Massachusetts" or true business trust as a form of doing business in all 58 counties of California.

PLEASE PAY SPECIAL ATTENTION TO SECTION 4 BELOW.

(e.g.; look for the types of business ALLOWED in California to do business.)

<input type="checkbox"/> FICTITIOUS BUSINESS NAME STATEMENT <input type="checkbox"/> First Filing Fee: \$ _____ <input type="checkbox"/> Refiling Fee: \$ _____ Your registered FBN No. is _____ The following person(s) is(are) doing business as: _____	COUNTY CLERK'S FILING STAMP
<input type="checkbox"/> ABANDONMENT OF USE OF FICTITIOUS BUSINESS NAME <input type="checkbox"/> Fee Fee: \$ _____ Your registered FBN No. is _____ and _____ was filed in San Bernardino County on _____ The following person(s) has(have) abandoned the business name(s) of: _____	Business Phone Number (optional) _____
1. Fictitious Business Name(s) _____ Articles of Incorporation Number (if applicable) AI # _____	
2. Business Address, City, State, and ZIP code of Principal place of Business in California _____ Mailing Address (if different) _____	
3. Full Name of Registrant _____ Residence Address _____ City _____ State _____ Zip _____ (If corporation or limited liability company, show state of incorporation or organization) _____	Full Name of Registrant _____ Residence Address _____ City _____ State _____ Zip _____ (If corporation or limited liability company, show state of incorporation or organization) _____
Full Name of Registrant _____ Residence Address _____ City _____ State _____ Zip _____ (If corporation or limited liability company, show state of incorporation or organization) _____	Full Name of Registrant _____ Residence Address _____ City _____ State _____ Zip _____ (If corporation or limited liability company, show state of incorporation or organization) _____
4. This business is/was conducted by: <input type="checkbox"/> An Individual <input type="checkbox"/> A General Partnership <input type="checkbox"/> A Limited Partnership <input type="checkbox"/> A Corporation (CHECK ONE ONLY) <input type="checkbox"/> A Limited Liability Company <input type="checkbox"/> A Business Trust <input type="checkbox"/> Copartners <input type="checkbox"/> Joint Venture <input type="checkbox"/> Husband & Wife <input type="checkbox"/> An Unincorporated Association Other Than a Partnership <input type="checkbox"/> Other — please specify _____	
5a. BEGAN TRANSACTING BUSINESS ON _____ / _____ / _____ Signature _____ Type or Print Name _____	5b. Registrant other than an individual sign below: Signature _____ Title _____ Type or Print _____ Officer's Name _____
THIS STATEMENT WAS FILED WITH THE COUNTY CLERK OF SAN BERNARDINO COUNTY ON DATE INDICATED BY FILE STAMP ABOVE.	
NOTICE THIS FICTITIOUS NAME STATEMENT EXPIRES FIVE YEARS FROM THE DATE IT WAS FILED IN THE OFFICE OF THE COUNTY CLERK. A NEW FICTITIOUS BUSINESS NAME STATEMENT MUST BE FILED BEFORE THAT TIME. THE FILING OF THIS STATEMENT DOES NOT ITSELF AUTHORIZE THE USE IN THIS STATE OF A FICTITIOUS BUSINESS NAME IN VIOLATION OF THE RIGHTS OF ANOTHER UNDER FEDERAL, STATE, OR COMMON LAW (SEE SECTION 14400, ET SEQ., BUSINESS AND PROFESSIONS CODE).	I HEREBY CERTIFY THAT THIS COPY IS A CORRECT COPY OF THE ORIGINAL STATEMENT ON FILE IN MY OFFICE SAN BERNARDINO COUNTY CLERK By _____, Deputy File No. FBN: _____

Even the State Board of Equalization recognizes business trusts.

PLEASE PAY SPECIAL ATTENTION TO SECTION 1 BELOW.

**APPLICATION FOR SELLER'S PERMIT AND REGISTRATION
AS A RETAILER (CORPORATIONS/LIMITED LIABILITY COMPANY/ORGANIZATIONS)**

SECTION I: OWNERSHIP INFORMATION	FOR BOARD USE ONLY																			
1. PLEASE CHECK TYPE OF OWNERSHIP <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Limited Liability Company (LLC) <input type="checkbox"/> Unincorporated Business Trust <input type="checkbox"/> Other _____ <small>(describe)</small> Enter Federal Employer Identification Number (FEIN), if any _____	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:15%;">TAX</th> <th style="width:15%;">IND</th> <th style="width:15%;">OFFICE</th> <th style="width:15%;">NUMBER</th> </tr> <tr> <td style="text-align: center; font-size: 2em;">S</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">BUSINESS CODE</td> <td>AREA CODE</td> </tr> <tr> <td colspan="3">APPLICATION PROCESSED BY</td> <td>VERIFICATION: <input type="checkbox"/> DL <input type="checkbox"/> Other</td> </tr> </table>	TAX	IND	OFFICE	NUMBER	S				BUSINESS CODE			AREA CODE	APPLICATION PROCESSED BY			VERIFICATION: <input type="checkbox"/> DL <input type="checkbox"/> Other			
TAX	IND	OFFICE	NUMBER																	
S																				
BUSINESS CODE			AREA CODE																	
APPLICATION PROCESSED BY			VERIFICATION: <input type="checkbox"/> DL <input type="checkbox"/> Other																	
2. ENTER FULL NAME OF CORPORATION, LIMITED LIABILITY CO. (LLC), OR UNINCORPORATED BUSINESS TRUST																				
3. CORPORATE, OR LLC NUMBER/STATE OF INCORPORATION OR ORGANIZATION																				
CHECK ONE <input type="checkbox"/> LLC or Corporate Officer <input type="checkbox"/> LLC Manager <input type="checkbox"/> LLC Member <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary																				
4. FULL NAME (first, middle, last)			5. TITLE																	
6. SOCIAL SECURITY NUMBER (corporate officers excluded)			7. DRIVER LICENSE NUMBER (attach verification)																	
6. RESIDENCE ADDRESS (street, city, state, zip code)			9. RESIDENCE TELEPHONE NUMBER ()																	
CHECK ONE <input type="checkbox"/> LLC or Corporate Officer <input type="checkbox"/> LLC Manager <input type="checkbox"/> LLC Member <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary																				
10. FULL NAME (first, middle, last)			11. TITLE																	
12. SOCIAL SECURITY NUMBER (corporate officers excluded)			13. DRIVER LICENSE NUMBER (attach verification)																	
14. RESIDENCE ADDRESS (street, city, state, zip code)			15. RESIDENCE TELEPHONE NUMBER ()																	
CHECK ONE <input type="checkbox"/> LLC or Corporate Officer <input type="checkbox"/> LLC Manager <input type="checkbox"/> LLC Member <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary																				
16. FULL NAME (first, middle, last)			17. TITLE																	
18. SOCIAL SECURITY NUMBER (corporate officers excluded)			19. DRIVER LICENSE NUMBER (attach verification)																	
20. RESIDENCE ADDRESS (street, city, state, zip code)			21. RESIDENCE TELEPHONE NUMBER ()																	
SECTION II: BUSINESS INFORMATION																				
22. BUSINESS NAME [DBA] (if any)			23. PARTNERSHIP NAME (if any)																	
24. BUSINESS ADDRESS (street, city, state, zip code) [do not list P.O. Box or mailing services]			25. BUSINESS TELEPHONE NUMBER ()																	
26. MAILING ADDRESS (street, city, state, zip code) [if different from business address]			27. BUSINESS FAX NUMBER ()																	
28. DATE YOU WILL BEGIN SALES (month, day and year)			29. TYPE OF ITEMS SOLD																	
31. TYPE OF BUSINESS (check one)			30. NUMBER OF SELLING LOCATIONS (if 2 or more, attach list of allocations)																	
<input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Mfg. <input type="checkbox"/> Repair <input type="checkbox"/> Service <input type="checkbox"/> Construction Contractor			check one <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time																	
32. OWNERSHIP CHANGES																				
Are you buying an existing business? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete items 33 through 39. Are you changing from one type of business organization to another (for example, from a sole owner to a corporation or from a partnership to a limited liability company, etc.)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete items 35 and 36 below. Other: _____																				
33. PURCHASE PRICE			34. VALUE OF FIXTURES & EQUIPMENT																	
\$			\$																	
35. FORMER OWNER'S NAME			36. SELLER'S PERMIT ACCOUNT NUMBER																	
37. DO YOU MAKE INTERNET SALES? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, answer 38.			38. WEBSITE ADDRESS																	

tear at dotted line

The above are just two of the hundreds of state filings acknowledging business trusts.