

**STATE BOARD OF EQUALIZATION**



Appeal Name: FELIX LIN AND BETTY LIN

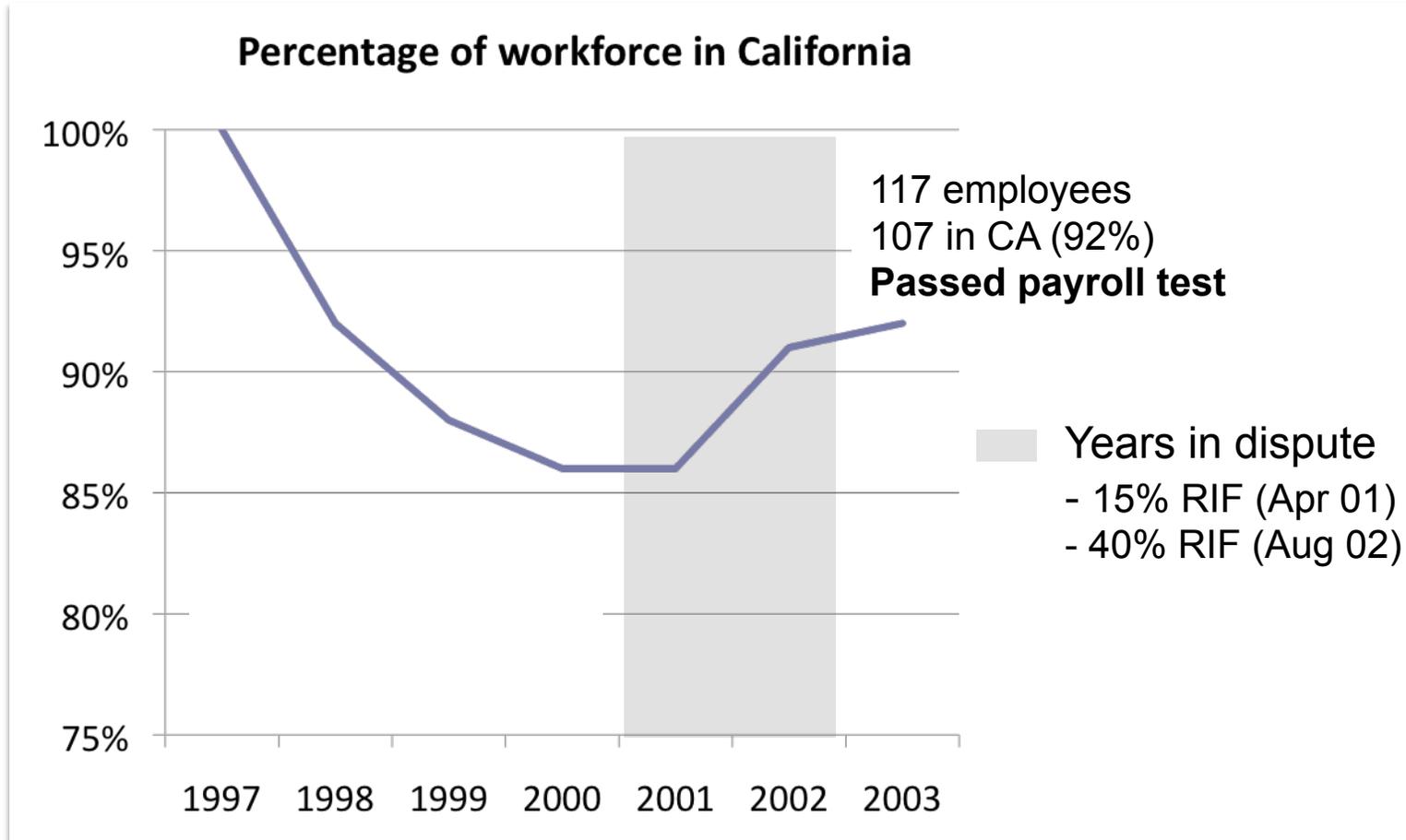
Case ID: 477812 ITEM #: H2.2

Date: FEBRUARY 22, 2011 Exhibit No: \_\_\_\_\_

TP FTB DEPT \_\_\_\_\_

# AvantGo met the payroll test for its entire history

“more than 80% of its total payroll expense *attributable to employment in CA*”



**AvantGo increased the percentage of its workforce based in California during the years in dispute.**