

**STATE OF WISCONSIN**  
**TAX APPEALS COMMISSION**

---

**AMERITECH PUBLISHING, INC.(F),**

**DOCKET NO. 01-I-227(F)**

Petitioner,

vs.

**MEMORANDUM  
AND FINAL ORDER**

**WISCONSIN DEPARTMENT OF REVENUE,**

Respondent.

---

The Commission previously divided the issues to be decided in this matter into three phases. In its Ruling and Order dated August 22, 2006 (the "Phase I Ruling"), the Commission granted partial summary judgment to petitioner, Ameritech Publishing, Inc. ("API"), and held that API's sale of directories advertising was the sale of a service, not the sale of tangible personal property. In its Ruling and Order dated January 22, 2008 (the "Phase II Ruling"), the Commission granted partial summary judgment to respondent, the Wisconsin Department of Revenue (the "Department"), and held that API's performance of its directory advertising services for advertisements placed in Wisconsin telephone directories constituted the performance of income-producing activities in Wisconsin.

Because the Commission held in favor of the Department in the Phase II Ruling, the issues to be raised in Phase III of this litigation are now moot, as agreed by the parties. Therefore, for the reasons discussed in the Commission's Phase I Ruling and Phase II Ruling, and acting pursuant to Wis. Stat. § 73.01(4)(em)2,

**IT IS ORDERED**

The Department's action on petitioner's petition for redetermination in this matter is affirmed.

Dated at Madison, Wisconsin, this 28<sup>th</sup> day of February, 2008.

**WISCONSIN TAX APPEALS COMMISSION**

---

David C. Swanson, Acting Chairperson

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"