

Telecommunications Reporting Worksheet, FCC Form 499-Q 2026
Instructions for Completing the Quarterly
Worksheet for Filing Contributions
to Universal Service Support Mechanisms
* * * * *

NOTICE: Sections 54.706, 54.711, and 54.713 of the Federal Communications Commission's rules require all telecommunications carriers providing interstate telecommunications services, interconnected voice-over-Internet-protocol (VoIP) providers that provide interstate telecommunications, providers of interstate telecommunications that offer interstate telecommunications for a fee on a non-common carrier basis, and payphone providers that are aggregators to contribute to universal service and file this Telecommunications Reporting Worksheet (FCC Form 499-Q or Worksheet) on February 1, May 1, August 1, and November 1, each year. 47 CFR §§ 54.706, 54.711, 54.713. This collection of information stems from the Commission's authority under Sections 151(i) and 254 of the Communications Act of 1934, as amended (Communications Act or Act), 47 U.S.C. §§ 151(i), 254. The data in the Worksheet will be used to calculate contributions to the universal service support mechanisms. Selected information provided in the Worksheet will be made available to the public in a manner consistent with the Commission's rules.

We have estimated that each response to this collection of information will take, on average, 10.0 hours. Our estimate includes the time to read the instructions, look through existing records, gather and maintain the required data, project growth or decline in revenues, and actually complete and review the form or response. If you have any comments on this estimate, or how we can improve the collection and reduce the burden it causes you, you may write the Federal Communications Commission, AMD-PPM, Washington, D.C. 20554, Paperwork Reduction Project (3060-0855). We also will accept your comments via the Internet if you send them to PRA@FCC.gov. DO NOT SEND COMPLETED WORKSHEETS TO THIS ADDRESS.

Remember -- You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid Office of Management and Budget (OMB) control number. This collection has been assigned an OMB control number of 3060-0855.

The Commission is authorized under the Communications Act of 1934, as amended, to collect the information we request in this form. We will use the information that you provide to determine contribution amounts. If we believe there may be a violation or potential violation of a statute or a Commission regulation, rule, or order, your Worksheet may be referred to the Federal, state, or local agency responsible for investigating, prosecuting, enforcing, or implementing the statute, rule, regulation, or order. In certain cases, the information in your Worksheet may be disclosed to the Department of Justice, court, or other adjudicative body when (a) the Commission; or (b) any employee of the Commission; or (c) the United States government, is a party to a proceeding before the body or has an interest in the proceeding.

With the exception of your employer identification number, if you do not provide the information we request on the Worksheet, the Commission may consider you in violation of sections 1.47, 52.17, 52.32, 54.713, and 64.604 of the Commission's rules. 47 CFR §§ 1.47, 52.17, 52.32, 54.713, and 64.604.

The foregoing Notice is required by the Paperwork Reduction Act of 1995, P.L. No. 104-13, 44 U.S.C. §§ 3501, *et seq.*

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File FCC Form 499-Q online. http://forms.universalservice.org .

I. Introduction

As required under the Communications Act of 1934, as amended,¹ the Commission has established procedures to finance universal service support mechanisms. To accomplish this Congressionally-directed objective, contributions are collected from telecommunications carriers providing interstate telecommunications and certain other providers of interstate telecommunications (including interconnected VoIP providers). This Worksheet sets forth information that the contributor must submit, so that the administrator of the universal service support mechanisms may calculate and assess contributions.²

II. Filing Requirements and General Instructions

A. Who Must File

All providers of interstate telecommunications within the United States,³ with very limited exceptions, must file an FCC Form 499-Q Telecommunications Reporting Worksheet.⁴

For purposes of determining whether an entity provides telecommunications, the term "telecommunications" means the transmission, between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received. For the purpose of filing, the term "interstate telecommunications" includes, but is not limited to, the following types of services: wireless telephony, including cellular and personal communications services (PCS); paging services; dispatch services; mobile radio services;⁵ operator services; access to interexchange service; business data services; wide area telecommunications services (WATS); subscriber toll-free services; 900 services; message telephone services (MTS); private line; telex; telegraph; video services; satellite services; resale services; frame relay, asynchronous transfer mode (ATM) and Multi-Protocol Label Switching

¹ 47 U.S.C. §§ 151 *et seq.*

² On March 9, 2001, the Commission modified its rules to base universal service contributions on information reported on quarterly Telecommunications Reporting Worksheet filings, with an annual true-up based on information reported on annual Telecommunications Reporting Worksheets. *Federal-State Joint Board on Universal Service, Petition for Reconsideration filed by AT&T*, CC Docket No. 96-45, Report and Order and Order on Reconsideration, 16 FCC Rcd 5748 (2001) (*Quarterly Reporting Order*); *see also 1998 Biennial Regulatory Review -- Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Services, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms*, CC Docket No. 98-171, Report and Order, 14 FCC Rcd 16602 (1999).

³ For this purpose, the United States is defined as the contiguous United States, Alaska, Hawaii, American Samoa, Baker Island, Guam, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Island, Navassa Island, the Northern Mariana Islands, Palmyra, Puerto Rico, the U.S. Virgin Islands, and Wake Island.

⁴ Section 254(d) applies not only to "every telecommunications carrier that provides interstate telecommunications services" but also to certain "other provider[s] of interstate telecommunications." 47 U.S.C. § 254(d) (emphasis added). For more information on these terms, *see* 47 U.S.C. §§ 153(50), (51); *Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, Report and Order, 12 FCC Rcd 8776 (1997) (*Universal Service First Report and Order*); *Universal Service Contribution Methodology et al.*, WC Docket No. 06-122 *et al.*, Report and Order and Notice of Proposed Rulemaking, 21 FCC Rcd 7518 (2006) (*2006 Contribution Methodology Reform Order*).

⁵ *See Request for Review by Waterway Communication System, LLC and Mobex Network Services, LLC of a Decision of the Universal Service Administrator*, WC Docket No. 06-122, Order, 23 FCC Rcd 12836 (WCB 2008).

(MPLS); audio bridging services;⁶ and interconnected VoIP services.⁷ Note, for example, that all incumbent and competitive local exchange carriers provide access to an interstate public network and, therefore, provide interstate telecommunications. There are no exemptions for data or non-voice services.

Note also that entities must file this Worksheet, and are subject to universal service contribution requirements, if they offer interstate telecommunications for a fee to the public even if only a narrow or limited class of users could utilize the services. Included are entities that provide interstate telecommunications to entities other than themselves for a fee on a private, contractual basis. In addition, owners of pay telephones, sometimes referred to as "pay telephone aggregators," and interconnected VoIP providers must file this Worksheet if they do not qualify for the *de minimis* exemption under the Commission's universal service rules.

Marketing agents (i.e., entities that market services on behalf of a telecommunications provider) are not themselves telecommunications providers and are not required to file this Worksheet. The amounts remitted to or retained by the marketing agent are treated as expenses of the underlying provider and may not be deducted from underlying carrier revenues. A reseller is not a marketing agent.

The following three sections list types of telecommunications providers that are not required to file the FCC Form 499-Q. Note that such entities are treated as end users by their underlying carriers and therefore may be subject to pass-through charges.

1. Universal service exemption for *de minimis* telecommunications providers

Section 54.708 of the Commission's rules states that telecommunications carriers and telecommunications providers are not required to contribute directly to the universal service support mechanisms for a given year if their contribution for that year is less than \$10,000.⁸ Thus, potential contributors whose contribution to the universal service support mechanisms would be *de minimis* under the universal service rules are not required to file the Worksheet (FCC Form 499-Q) or contribute directly to universal service. Telecommunications carriers and other telecommunications providers should complete the table contained in Figure 1 to determine whether they meet the *de minimis* standard. To complete Figure 1, potential filers and all affiliates must first complete block 3 of the Worksheet and enter the amounts from Line 120(b) and 120(c) in Figure 1.

Telecommunications providers that do not file this Worksheet because they are *de minimis* for purposes of universal service contributions (and need not file for any other purpose) should retain Figure 1 and documentation of their contribution base revenues nonetheless for five years and may be required to provide it to the FCC, the FCC's Data Collection Agent or the Universal Service Administrative Company (USAC) upon request.⁹

⁶ See *Request for Review by InterCall, Inc. of Decision of Universal Service Administrator*, CC Docket No. 96-45, Order, 23 FCC Rcd 10731, 10737-38, para. 22 (2008), *petition for reconsideration denied*, *Petitions for Reconsideration and Clarification of the InterCall Order*, WC Docket No. 06-122, CC Docket No. 96-45, Order on Reconsideration, 28 FCC Rcd 898 (2012), *subsequent history omitted*.

⁷ See 47 CFR § 9.3 (defining interconnected VoIP service).

⁸ 47 CFR § 54.708.

⁹ See *Comprehensive Review of the Universal Service Fund Management, Administration, and Oversight*, WC Docket No. 05-195, Report and Order, 22 FCC Rcd 16372, 16386-87, para. 27 (2007) (codified at 47 CFR § 54.706(e)) (*USF Comprehensive Review Order*).

Figure 1
Table to determine if a contributor meets the *de minimis* standard
for purposes of universal service contribution during 2026

1	Interstate contribution base for the quarter for filer (amount reportable on filer's FCC Form 499-Q; Line 120(b))	\$
2	International contribution base for the quarter for filer (amount reportable on filer's FCC Form 499-Q; Line 120(c))	\$
3	Interstate contribution base for the quarter for all affiliates* (total of amounts reportable on FCC Form 499-Q; Line 120(b) for all affiliates of the filer)	\$
4	International contribution base for the quarter for all affiliates (total of amounts reportable on FCC Form 499-Q; Line 120(c) for all affiliates of the filer)	\$
5	Consolidated interstate contribution base: Line (1) + Line (3)	\$
6	Consolidated international contribution base: Line (2) + Line (4)	\$
7	Total potential contribution base for filer and its affiliates: Line (5) + Line (6)	\$
8	Combined interstate contribution base as a percentage of total potential contribution base: Line (5) / Line (7)	%
9	Interstate contribution base for filer from Line (1)	\$
10	If the amount in Line (8) is equal to or greater than 12%, enter into Line (10) the international contribution base for the filer from Line (2). If the amount on Line (8) is less than 12%, enter \$0 (See 47 CFR § 54.706(c))	\$
11	Revenue base for the filer for the quarter for determining contributions to universal service support mechanisms: Line (9) + Line (10)	\$
12	If the projected revenues on Lines (1) and (2) include projected pass-through charges for contributions to federal universal service support mechanisms, enter the total amount of projected pass-through charges. If the projected revenues on Lines (1) and (2) do not include any universal service pass-through charges, enter \$0.	\$
13	Contribution base; Line (11) – Line (12)	\$
14	Annualizing multiplier	4
15	Annualized contribution base; Line (13) multiplied by Line (14)	
16	2026 Estimation factor for determining whether to file a 499-Q	0.269 **
17	Estimated annual contribution: amount in Line (15) multiplied by Line (16)	\$
* Unless otherwise specifically provided, an affiliate is a "person that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person." For this purpose, the term 'owns' means to own an equity interest (or the equivalent thereof) of more than 10 percent. See 47 U.S.C. § 153(2). ** The estimation factor is based on a contribution factor of 0.368, which is the average of the four contribution factors announced for 2025, and a corresponding circularity factor of 0.267084. The public notices announcing the quarterly contribution factors are available at http://www.fcc.gov/encyclopedia/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support. <u>Note:</u> Actual contribution factors for future quarters may increase or decrease depending on quarterly changes in program costs and the contribution base. Filers whose actual contribution requirements total less than \$10,000 for the calendar year will be treated as <i>de minimis</i> and will receive refunds, if necessary. Filers whose actual contribution requirements total \$10,000 or more are required to contribute to the universal service support mechanisms and must file this Worksheet.		

2. Exception for government, broadcasters, schools, and libraries

Certain entities are explicitly exempted from contributing directly to the universal service support mechanisms and need not file this Worksheet. Government entities that purchase telecommunications services in bulk on behalf of themselves, *e.g.*, state networks for schools and libraries, are not required to file or contribute directly to universal service. Public safety and local governmental entities licensed under Subpart B of Part 90 of the Commission's rules are not required to file or contribute directly to universal service. Similarly, if an entity provides interstate telecommunications exclusively to public safety or government entities and does not offer services to others, that entity is not required to file or contribute directly to universal service. In addition, broadcasters, non-profit schools, non-profit libraries, non-profit colleges, non-profit universities, and non-profit health care providers are not required to file the Worksheet or contribute directly to universal service. As explained above, these non-contributors must be treated as end users by their underlying carriers and therefore may end up contributing indirectly as a result of pass-through charges.

3. Exception for systems integrators and self-providers

Systems integrators that derive less than five percent of their systems integration revenues from the resale of telecommunications are not required to file or contribute directly to universal service. Systems integrators are providers of integrated packages of services and products that may include the provision of computer capabilities, interstate telecommunications services, remote data processing services, back-office data processing, management of customer relationships with underlying carriers and vendors, provision of telecommunications and computer equipment, equipment maintenance, help desk functions, and other services and products. Legal entities that provide services only to themselves or to commonly-owned affiliates need not file.

B. Filing by Legal Entity

Each legal entity that provides interstate telecommunications service for a fee, or that provides interstate interconnected VoIP service, including each affiliate or subsidiary of an entity, must complete separately and file a copy of the attached Telecommunications Reporting Worksheet, except as provided for below. Entities that have distinct articles of incorporation, articles of formation or similar legal documents are separate legal entities. Each affiliate or subsidiary should identify their ultimate controlling parent or entity on Block 1 Line 105 – Affiliated Filers Name.

Consolidated filing will be permitted only if the filing entity certifies that all of the following conditions are met:¹⁰

- (1) A single entity oversees the management of the affiliated systems;
- (2) A single entity sends bills to customers and these bills identify a single entity (or trade name) as the service provider, rather than identifying the individual legal entities;
- (3) All revenues are posted to a single general ledger;¹¹
- (4) To the extent that separate revenue and expense accounts exist, they are derived from one consolidated set of books and the consolidated filing must cover all revenues contained in the consolidated books;
- (5) Customers have a single point of contact;

¹⁰ *Federal-State Joint Board on Universal Service et al.*, CC Docket No. 96-45 et al., Further Notice of Proposed Rulemaking and Report and Order, 17 FCC Rcd 3752 (2002).

¹¹ The FCC Form 499 Filings for the consolidated filer must reflect all revenues in this general ledger.

- (6) The consolidated filer acknowledges that process served on the consolidated filer would represent process served on any or all of the affiliated legal entities;
- (7) The consolidated filer agrees to document and resolve all slamming complaints that might be served on either the filing entity or any of the affiliated legal entities;¹²
- (8) The consolidated filer obtains a separate FCC Registration Number (FRN) from those assigned to its affiliated legal entities;
- (9) The consolidated filer acknowledges that its obligations with regard to universal service, Telecommunications Relay Services, Local Number Portability, the North American Numbering Plan, and regulatory fees will be based on the data provided in consolidated Worksheet filings, that it bears the responsibility to satisfy those obligations, and that all legal entities covered by the filing are jointly and severally liable for such obligations; and
- (10) The consolidated filer acknowledges that it: (A) was not insolvent on the date it undertook to make payments on a consolidated basis or on the date of actual payments to universal service, Telecommunications Relay Services, Local Number Portability, the North American Numbering Plan, and regulatory fees, and did not become insolvent as a result of such undertaking or payments; (B) was not left with unreasonably small capital as a result of such undertaking or payments; and (C) was not left unable to pay debts as they matured as a result of such undertaking or payments.¹³

Each year, entities choosing to file on a consolidated basis must file a statement with the Commission's Data Collection Agent certifying that they meet all of the above conditions.¹⁴ Such certification also must include: (1) a list of the legal names of all legal entities that are covered by the filing; (2) the FCC Form 499 identification numbers of all legal entities that are covered by the filing; (3) the consolidated filer's FRN; and (4) for wireless carriers, a list of all radio licenses (call signs) issued to each legal entity covered by the filing. Consolidated filers should file this certification with the Commission's Data Collection Agent (*see* address in Figure 2). Furthermore, a contributor choosing to file on a consolidated basis should recognize that any penalties associated with failure to pay or with underpayment of any of its obligations will be assessed on the total revenue reported on the consolidated basis, rather than on a separate legal entity basis.

C. When and Where to File

Filers are required to file this form electronically, effective April 1, 2015. Figure 2 provides the filing schedule and relevant filing addresses. If a filing date is a holiday (as defined in Section 1.4(e)(1) of the Commission's rules), Worksheets are due the next business day. There is no fee to file this form.

Figure 2: Filing schedule

What to file	When to file	Where to file **
Completed FCC Form 499-A	April 1	http://forms.universalservice.org

¹² A Commercial Mobile Radio Service (CMRS) carrier that is not subject to certain slamming regulations is not required to certify that it will document and resolve all slamming complaints that might be served on either the filing entity or any of its affiliated legal entities that also are not subject to the slamming regulations.

¹³ For purposes of this certification, the term "insolvent" means either unable to pay debts when due or having liabilities greater than assets. *See* 11 U.S.C. § 101(32).

¹⁴ *See* address in Figure 2 (Filing Schedule).

Completed FCC Form 499-Q (universal service contributors only) *	February 1 May 1 August 1 November 1	http://forms.universalservice.org
Consolidated filer certification <i>See section II.B for format and content requirements for consolidated filer certification</i>	April 1	<u>Data Collection Agent</u> c/o Universal Service Administrative Company form499@usac.org
* February 1: FCC Form 499-Q containing revenue information for October 1 through December 31 of the prior calendar year and projections for April 1 through June 30. May 1: FCC Form 499-Q containing revenue information for January 1 through March 31 and projections for July 1 through September 30. August 1: FCC Form 499-Q containing revenue information for April 1 through June 30 and projections for October 1 through December 31. November 1: FCC Form 499-Q containing revenue information for July 1 through September 30 and projections for January 1 through March 31 of the coming year.		
** The universal service administrator will calculate the amount of contribution due and send a notification to the billing contact email address identified in Line (112) of the FCC Form 499-Q that the billing statement is ready to be viewed in E-File.		

For information on filing electronically, go to <http://forms.universalservice.org/>.

Filers may file the consolidated filer certifications, and traffic studies by submitting electronic copies to: form499@usac.org.

D. Rounding of Numbers and Negative Numbers

Dollar Amounts. Reported revenues in Block 3 that are greater than a thousand dollars may be rounded to the nearest thousand dollars. **Dollar amounts may be reported in whole dollars.** For example, \$2,271,881.93 could be reported as \$2,271,882 or as \$2,272,000, but could not be reported as \$2272 thousand, or \$2.272 million. Enter \$0 in any line for which the contributor had no revenues for the period being reported.

Negative Numbers. Contributors are directed to provide billed revenues on Lines 115 through 119 without subtracting any expenses, allowances for uncollectibles or settlement payments and without making out-of-period adjustments. The amount of projected uncollectibles (the difference between Line 119 and Line 120) cannot exceed projected billings. Therefore, do not enter negative numbers on the form.

E. Obligation to File Revisions

A contributor must file a revised 499-Q Worksheet if it discovers an error in the data that it reports, i.e., if the filer discovers that it omitted or misclassified a major category of revenue. However, revised filings must be made within 45 calendar days of the original filing date. In general, the historical revenues contained in the quarterly filings will be based on unaudited books from a point in time and the projections will represent the filer's expectations as of a point in time. Contributors need not file revisions to the FCC Form 499-Q as a result of ordinary accounting adjustments such as out-of-period adjustments. Revenue information from the FCC Form 499-A will be used to ensure that contributions for the whole year are based on all subject revenues for the year.

Filers should not file revised revenue information to reflect mergers, acquisitions, or sales of operating units. In the event that a filer that submitted an FCC Form 499-Q no longer exists, the successor company to the contributor's assets or operations is responsible for continuing to make assessed contribution or true-up payments, if any, for the funding period and must notify USAC, the Form 499 Data Collection Agent.

F. Record Keeping

Filers shall maintain records and documentation to justify information reported in the Telecommunications Reporting Worksheet, including the methodology used to determine projections and to allocate interstate revenues, for five years.¹⁵ Additionally, filers must make available all documents and records that pertain to them, including those of contractors and consultants working on their behalf, to the Commission's Office of Inspector General, to the USF Administrator, and to their auditors upon request.¹⁶ Review by the Commission or the Administrator may cover any existing corporate records, not just those specifically maintained for the five year period.¹⁷ Entities that acquire carrier operations through acquisition of property, consolidation, merger, etc., must maintain the records of the acquired entity.¹⁸

G. Compliance

Failure to file the Telecommunications Reporting Worksheet or to pay contributions in a timely fashion may subject entities to the enforcement provisions of the Communications Act and any other applicable law.¹⁹ In addition, entities may be billed by the administrators for reasonable costs, including interest and administrative costs that are caused by late, inaccurate, or untruthful filing of the Worksheet or overdue contributions.²⁰ Inaccurate or untruthful information contained in the Telecommunications Reporting Worksheet may lead to prosecution under the criminal provisions of Title 18 of the United States Code.²¹

III. Specific Instructions

A. Block 1: Contributor Identification Information

Block 1 of the Telecommunications Reporting Worksheet requires identification information.

Line 101 – enter the "Filer 499 ID" number for the filing entity. This code is assigned by the Commission's Data Collection Agent after a company files its first FCC Form 499-A. Filer 499 IDs for current filers can be found at <http://apps.fcc.gov/cgb/form499/499a.cfm> or in the FCC report *Telecommunications Provider Locator*, which is available on the Commission's web site at <http://www.fcc.gov/wcb/iatd/lec.html>. This code should be entered at the top of any cover letter or supporting documentation. New filers are assigned

¹⁵ See *USF Comprehensive Review Order*, 22 FCC Rcd at 16386-87, para. 27 ("These documents and records should include without limitation the following: financial statements and supporting documentation; accounting records; historical customer records; general ledgers; and any other relevant documentation").

¹⁶ See *id.* Administrator refers to the Universal Service Administrative Company.

¹⁷ See 47 U.S.C. § 218.

¹⁸ See 47 CFR § 42.1.

¹⁹ In addition, pursuant to the Debt Collection Improvement Act of 1996, the Commission shall withhold action on applications or other requests for benefits by delinquent debtors and dismiss those applications or other requests if the delinquent debt is not paid or satisfactory arrangement for payment is not made. See 47 CFR § 1.1910; *Amendment of Parts 0 and 1 of the Commission's Rules, Implementation of the Debt Collection Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors*, MD Docket No. 02-339, 19 FCC Rcd 6540 (2004).

²⁰ See 47 CFR § 54.713 (universal service); 47 CFR § 64.604(c)(5)(iii)(B) (TRS); see also 47 CFR § 52.17(b) (NANPA); 47 CFR § 52.32(c) (LNPA).

²¹ See 47 CFR § 54.711.

Filer 499 ID numbers after a completed FCC Form 499-A Telecommunications Reporting Worksheet is received by the Data Collection Agent.

Line 102 – enter the legal name of the filer as it appears on articles of incorporation and other legal documents. Each legal entity must file a separate Worksheet unless affiliated entities are filing on a consolidated basis.²²

Line 103 – provide the Internal Revenue Service (IRS) employer identification number (EIN) for the filer. This should be the same EIN that the company uses to file any federal taxes, if the filer offers services subject to those taxes. Do not use individual social security numbers for the federal EIN. If a filer lacks an EIN (*i.e.* has no taxpayer identification number to provide other than an individual social security number), it should contact USAC (see section IV.B for contact information) so that it can be assigned an alternative identification number. Consolidated filers must provide the EIN associated with the Affiliated Filers Name.

Line 104 – provide the principal name under which the company conducts telecommunications activities. This would typically be the name that appears on customer bills, or the name used when service representatives answer customer inquiries.

Lines 105 and 105.1 – use this block to provide a common identifier for all affiliated filers (the “Affiliated Filers Name”). This is typically the name of the filer's holding company or controlling entity, if any. Amongst a large group of affiliates, this may be the name of the predominant commonly owned or controlled entity. The common name used by all affiliates need not be a common carrier. All reporting affiliates or commonly controlled entities should have the same Affiliated Filers Name and IRS EIN associated with the Affiliated Filers Name appearing on Line 105 and Line 105.1. For those entities also required to submit information to the Broadband Data Collection (BDC) system, use the same single name that is used in the FCC Form 477 and/or the BDC broadband deployment submissions to indicate common ownership or control.²³

■ Unless otherwise specifically provided, an affiliate is a “person that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person.”²⁴ For this purpose, the term ‘owns’ means “to own an equity interest (or the equivalent thereof) of more than 10 percent.”²⁵

■ If the filer has no affiliates, check the appropriate box on Line 105.

Line 106 – provide the filer’s FCC Registration Number (FRN). The FRN is a ten digit number that includes a check-digit. The FRN is used to identify an entity within all Commission Licensing/Filing systems and RAMIS (the Commission’s Revenue Accounting Management Information System.) This number is assigned by CORES (the Commission Registration System) and can be obtained at <https://apps.fcc.gov/core/userLogin.do>. For assistance, contact the CORES help desk at (877) 480-3201 or by e-mail at CORES@fcc.gov.

Line 107 – enter the complete mailing address of the corporate headquarters of the reporting entity.

²² See section II-B, page 6, for information on making consolidated filings.

²³ The Commission adopted an Order ending the collection of broadband deployment data through the FCC Form 477 in December 2022. See *Establishing the Digital Opportunity Data Collection; Modernizing the FCC Form 477 Data Program*, WC Docket Nos. 19-195, et al., Order, 37 FCC Rcd 14957, 14660-61, paras. 10-11 (2022). Pursuant to the Order, the Commission continues to collect broadband and voice subscription data using the FCC Form 477, but filers submit such data solely through the BDC system. *Id.* at para. 13.

²⁴ See 47 U.S.C. § 153(2).

²⁵ *Id.*

B. Block 2: Contact Information

Lines 108-111 – enter the name, telephone number, fax number, and email address of the person who filled out the FCC Form 499-Q. This should be a person who can provide clarifications or additional information, and, if necessary, who could serve as the first point of contact in the event that either the Commission or an administrator should choose to verify or audit information provided in the Telecommunications Reporting Worksheet. Email addresses must be provided and, other than those for agents for service of process, will not be shared with parties other than the Commission or the Administrator.

Line 112 – provide a billing contact person name, address and email address for administrators to send billing information for contributions to the universal service fund. The Administrator will send a notification to the billing contact email address that the statement is ready to be viewed in E-File, unless other arrangements are made via written request.

C. Block 3: Contributor Revenue Information

Line 113 – Check the appropriate filing due date corresponding to the historical and projected revenue you are reporting.

Lines 114-120– Provide detailed revenue data.

1. Separating Telecommunications Revenues from Service Provided to Other Contributors to the Federal Universal Service Support Mechanisms for Resale [Line 115] from Telecommunications Revenues from Service Provided to End Users [Line 116] (carrier's carrier vs. end-user)

In the Telecommunications Reporting Worksheet, filers must report revenues using two broad categories: (1) revenues from contributing resellers, intercarrier compensation, and universal service support and (2) revenues from all other sources. Taken together, these revenues should include all revenues billed to customers and should include all revenues on the reporting entities' books of account. The FCC Form 499-A instructions provide more extensive information about each of these categories and are incorporated by reference in these instructions. Filers who are not familiar with the more explicit descriptions provided in Section IV.C.4 of the annual Telecommunications Reporting Worksheet (FCC Form 499-A) instructions should familiarize themselves with those instructions before completing this form.

Revenues from services provided by underlying carriers to other entities that meet the definition of “reseller” (*see below*) are referred to herein as “carrier’s carrier revenues” or “revenues from resellers.” Revenues from all other sources consist primarily of revenues from services provided to end users, referred to here as “end-user revenues.” This latter category includes foreign and non-telecommunications revenues.

Revenues from Resellers -- For the purpose of completing Line 115, a “reseller” is a telecommunications carrier or telecommunications provider that: (1) incorporates purchased telecommunications into its own offerings; *and* (2) can reasonably be expected to contribute to federal universal service support mechanisms based on revenues from those offerings.²⁶ Specifically, a customer is a reseller if it incorporates purchased wholesale service into an offering that is, at least in part, assessable telecommunications and can be reasonably expected to contribute to the federal universal service support mechanisms for that portion of the offering.²⁷

²⁶ *Universal Contribution Methodology, Application for Review of Decision of the Wireline Competition Bureau filed by Global Crossing Bandwidth, Inc., et al.*, WC Docket No. 06-122, Order, 27 FCC Rcd 13780, 13781-82, para. 3 (2012) (*2012 Wholesaler-Reseller Clarification Order*).

²⁷ Thus, for example, if a customer purchases a DS1 line and incorporates that service into an offering of both telephone service and broadband Internet access service, it may certify that it is a reseller for purposes of that

(continued . . .)

Each filer should have documented procedures to ensure that it reports as “revenues from resellers” only revenues from entities that meet the definition of reseller. The requirements for those procedures are described in Section IV.C.4 of the FCC Form 499-A instructions. Filers that do not comply with the standard described therein will be responsible for any additional universal service assessments that result if their revenues must be reclassified as end-user revenues.

Revenues from Entities Exempt from USF Contributions -- For the purposes of filling out this Worksheet -- and for calculating contributions to the universal service support mechanisms -- certain telecommunications carriers and service providers may be exempt from contribution to the universal service support mechanisms. These exempt entities, including "international only" and "intrastate only" providers and providers that meet the *de minimis* universal service threshold, should not be treated as resellers for the purpose of reporting revenues on Line 115. That is, filers that are underlying carriers should report revenues derived from the provision of telecommunications to exempt carriers and providers (including services provided to entities that are *de minimis* for universal service purposes) on Line (116). Underlying carriers must contribute to the universal service support mechanisms on the basis of such revenues.

2. Column (a) - total revenues

The reporting entity must report gross revenues from all sources, including nonregulated and non-telecommunications services on Lines 115 through 117 and these must add to total gross revenues as reported on Line 118. Gross revenues include account set-up, connection, service restoration, termination and other non-recurring charges. These charges should be reported on the same line that the filer reports any associated recurring revenue. For example, an early termination charge to an end user for an interstate private line service would be reported as interstate revenue on Line 116. Deposits are not revenue. Gross revenues should include revenues derived from the activation and provision of interstate, international, and intrastate telecommunications and non-telecommunications services. Gross revenues consist of total revenues billed to customers during the filing period with no allowances for uncollectibles, settlements, or out-of-period adjustments. Gross revenues do not include amounts that cannot be billed to customers. Gross revenues should include collection overages and unclaimed refunds for telecommunications and telecommunications services when not subject to escheats. Gross billed revenues may be distinct from booked revenues. National Exchange Carrier Association (NECA) pool companies should report the actual gross billed revenues (CABS Revenues) reported to the NECA pool and not settlement revenues received from the pool. Entities making consolidated filings must include in their FCC Form 499 Filings all revenue on the consolidated books of account.²⁸

Where two contributors have merged prior to the filing date, the successor company should report total revenues for the reporting period for all predecessor operations. The two contributors, however, should continue to report separately if each maintains separate corporate identities and continues to operate.²⁹

Where an entity obtains, through purchase, merger or transfer, the telecommunications operations or customer base of a telecommunications provider during a quarter, the acquiring company must report all telecommunications revenues associated with such operations or customer base including revenues billed in the quarter prior to the date of acquisition.

Gross revenues also should include any surcharges on telecommunications services or interconnected VoIP services that are billed to the customer and either retained by the contributor or remitted to a non-government third party under contract. Gross revenues should exclude taxes and any surcharges that are not

purchased service so long as it contributes on the assessable revenues from the telephone service. *See id.* at 13796, para. 34 n.98.

²⁸ For additional information regarding the reporting of revenues filers should refer to the FCC Form 499-A Instructions. *FCC Form 499-A Instructions* at 15-30.

²⁹ *See also* section II-E above.

recorded on the company books as revenues but which instead are remitted to government bodies. Note that any charge included on the customer bill and represented to recover or collect contributions to federal or state universal service support mechanisms must be included in Line 116. Filers should report as intrastate revenues state universal service charges only to the extent that actual payments to state universal service programs were recovered by pass-through charges itemized on customer bills. Other surcharges treated as revenue should be included in the revenue categories on which the surcharges were levied.

For international services, gross revenues consist of gross revenues billed by U.S. contributors with no allowances for settlement payments. International settlement receipts for foreign billed service should not be included in U.S. telecommunications revenues.³⁰ Note that if the filer receives the traffic in the United States, then it is providing ordinary international service from the United States to a foreign point and receipts from the originating carrier would be reported as revenue on Line 116(c).

For FCC Form 499 purposes, credits that are issued by the filer may be recognized only when redeemed. In Form 499 worksheets, filers that use earned revenue to represent billed revenue may recognize credits when redeemed but may not report negative revenues. Other filers should include credits in uncollectibles, when earned.

For international private line services, U.S. providers must report on Line 116 revenues from the U.S. portion of the circuit to the theoretical midpoint of the circuit regardless of whether such revenues were billed to the customer by the filer or by a partner provider in a foreign point. Revenues from circuits within the United States that connect a customer to an international circuit should be reported as interstate on Line 116.

Revenues from circuits that connect two foreign points should be reported on Line 118.

For purposes of completing this Worksheet, prepaid card revenues should be recognized when end-user customers purchase the cards.

If you have any revenue for Lines 115 and 116, you may not omit the dollar amounts from column (a) even if 100% of the revenue is for interstate or international service.

3. Column (b) and (c) - interstate & international

Columns (b) and (c) are provided to identify the part of gross revenues that arise from interstate and international services for Lines 115 and 116. Intrastate telecommunications means communications or transmission between points within the same State, Territory, or possession of the United States, or the District of Columbia. Interstate and international telecommunications means communications or transmission between a point in one State, Territory, possession of the United States or the District of Columbia and a point outside that State, Territory, possession of the United States or the District of Columbia. Revenues from services offered under interstate tariffs, such as revenues from federal subscriber line charges and from federally tariffed local number portability surcharges, should be identified as interstate revenues. This includes amounts incorporated in or bundled with other local service charges.

For example, if a prepaid calling card provider collects a fixed amount of revenue per minute of traffic, and 65 percent of minutes are interstate, then interstate revenues would include 65 percent of the end-user revenues. Similarly, if a local exchange carrier bills local measured service charges for calls that originate in one state and terminate in another, these billings should be classified as interstate even though the charges are covered by a state tariff and the revenues are included in a local service account. If over ten percent of the traffic carried over a private or WATS line is interstate, then the revenues and costs generated by the

³⁰ For example, if a filer receives payment from a foreign carrier for traffic that the filer receives outside of the United States, brings into the United States, and then reoriginates and carries the traffic to a foreign point, the filer would not include those settlement-like payments as revenues on the FCC Form 499-Q.

entire line are classified as interstate.³¹ In general, flat-rated unbundled network access elements should be classified according to the regulatory agency that has primary jurisdiction over the contracts.

To the extent that contributors recover a non-traffic sensitive charge for the interstate portion of fixed local exchange service or for providing interstate or interstate access service from their customers through a subscriber line charge or access recovery charge, they must allocate those revenues to the interstate jurisdiction, for USF contribution reporting purposes, in a manner that is consistent with their supporting books of accounts and records.³²

Amounts billed to customers to recover federal universal service contribution obligations should be attributed as either interstate or international revenues, as appropriate, on Line 116 but may not be reported as intrastate revenues.

Note: Where possible, filers should report their amount of total revenues that are interstate and international by using information from their books of account and other internal data reporting systems. Where a filer can determine the precise amount of revenues that it has billed for interstate and international services, it should enter those amounts in columns (b) and (c), respectively. Total revenues entered in column (a) include revenues billed for intrastate service even though intrastate revenues are not reported separately on the Form 499-Q.

If interstate and international revenues cannot be determined directly from corporate books of account or subsidiary records, filers provide on the Worksheet good-faith estimates of these figures. Good-faith estimates must be based on information that is current for the filing period. Information supporting good-faith estimates must be made available to either the FCC, data collection agent, or to the Administrator upon request. For convenience, calculated interstate and international revenue amounts that are greater than one thousand dollars may be rounded to the nearest thousand dollars. Enter zero dollars in column (b) or column (c) if, and only if, there were no interstate or international revenues for the line for the reporting period.

Safe Harbors -- Note that the FCC provides the following safe harbor percentages of interstate wireless revenues associated with Lines 115, 116, 119 and 120:³³

37.1% of cellular and broadband PCS telecommunications revenues

12% of paging revenues

1% of analog SMR dispatch revenues

These safe harbor percentages may not be applied to universal service pass-through charges, fixed local service revenues, or toll service charges. **All filers must report the actual amount of interstate and international revenues for these services.** For example, toll charges for itemized calls appearing on mobile telephone customer bills should be reported as intrastate, interstate or international based on the origination and termination points of the calls.

³¹ See *Universal Service First Report and Order*, 12 FCC Rcd at 9173, para. 778 (1997) (citing 47 CFR § 36.154(a)).

³² For example, to the extent that a contributor's tariff filing (or equivalent) indicates that a non-traffic sensitive charge is for interstate access, then revenues for such charge (or a portion thereof) must be allocated to interstate revenues for USF reporting purposes.

³³ See *Federal-State Joint Board on Universal Service et al.*, CC Docket No. 96-45 et al., Report and Order and Second Further Notice of Proposed Rulemaking, 17 FCC Rcd 24952 (2002) (*2002 Second Contribution Methodology Order and FNPRM*); see also *Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, Memorandum Opinion and Order and Further Notice of Proposed Rulemaking, 13 FCC Rcd 21252, 21258-60, paras. 11-15 (1998) (*Wireless Safe Harbor Order*).

The FCC provides the following safe harbor percentage of interstate interconnected VoIP revenues associated with Line 115, 116, 119 and 120:³⁴

64.9% of interconnected VoIP telecommunications revenues

These safe harbor percentages may not be applied to universal service pass-through charges or other fixed local service revenues.

Wireless telecommunications providers and interconnected VoIP providers that choose to avail themselves of these safe harbor percentages for interstate revenues may assume that the FCC will not find it necessary to review or question the data underlying their reported percentages. All affiliated wireless telecommunications providers and interconnected VoIP providers must make a single election, each quarter, whether to report actual revenues or to use the current safe harbor within the same safe harbor category.³⁵ So, for example, if in a calendar quarter a wireless telecommunications provider reports actual interstate revenues for its cellular and broadband PCS telecommunications services, all of its affiliated legal entities must also report actual interstate telecommunications revenues for cellular and broadband PCS offerings. The same wireless telecommunications provider and all affiliates, however, could use the safe harbor for paging services.

Note: Filers should use the same methodology (traffic study or safe harbor) to report interstate and international jurisdictions on the FCC Form 499-A as used on the FCC Form 499-Qs to forecast revenue in each quarter of the applicable calendar year. For example, if a filer projected revenue based on a safe harbor for the first two quarters and based on traffic studies for the final two quarters, the amounts reported in the FCC Form 499-A for the first two quarters would be based on actual billings for those quarters and the relevant safe harbors, and the amounts reported for the final two quarters would be based on actual billings for those quarters and the traffic studies for those quarters.

Many carriers and other providers of telecommunications now offer packages that bundle fixed local exchange service with interstate toll service (*i.e.*, voice long distance) for a single price. Revenues for the whole bundle, except for tariffed subscriber line and PCCC charges, should be reported on Line 116, as described more fully below. The portion of revenues associated with interstate and international toll services must be identified in columns (d) and (e), respectively.³⁶ Filers should make a good faith estimate of the amounts of interstate and international revenues from bundled local/toll service if they cannot otherwise determine these amounts from corporate records, and must make their methodology available to the Commission or the Administrator, upon request.

Interconnected VoIP and CMRS providers may rely on traffic studies if they are unable to determine their actual interstate and international revenues.³⁷ In developing their traffic studies, interconnected VoIP and

³⁴ See *2006 Contribution Methodology Reform Order*, 21 FCC Rcd 7518 at 7532-33, 7545-46, paras. 25-27, 53-55.

³⁵ See *Federal-State Joint Board on Universal Service et al.*, CC Docket No. 96-45 et al., Order and Order on Reconsideration, 18 FCC Rcd 1421, 1424-25, para. 6 (2003) (“wireless telecommunications providers are ‘affiliated’ for purposes of making the single election whether to report actual interstate telecommunications revenues or use the applicable interim wireless safe harbor if one entity (1) directly or indirectly controls or has the power to control another, (2) is directly or indirectly controlled by another, (3) is directly or indirectly controlled by a third party or parties that also controls or has the power to control another, or (4) has an ‘identity of interest’ with another contributor”). See also 47 CFR § 1.2110(c)(5).

³⁶ See *Universal Service Contribution Methodology, Petition for Declaratory Ruling of CTIA – The Wireless Association on Universal Service Contribution Obligations, Petition for Declaratory Ruling of Cingular Wireless, LLC*, WC Docket No. 06-122, Declaratory Order, 23 FCC Rcd 1411, 1414, para. 5 (2008) (defining “toll service”) (*Separately Stated Toll Order*).

³⁷ See *2006 Contribution Methodology Reform Order*, 21 FCC Rcd at 7534-36, 7547, paras. 29-33, 57; see also *Policy and Rules Concerning the Interstate, Interexchange Marketplace; Implementation of Section 254(g) of the* (continued . . .)

CMRS providers may rely on statistical sampling to estimate the proportion of minutes that are interstate and international. Any revenues associated with charges on customer bills that are identified as interstate or international must effectively be accounted for (e.g., through proper weighting in a traffic study) as 100 percent interstate or international when reporting revenues.³⁸ Sampling techniques must be designed to produce a margin of error of no more than one percent with a confidence level of 95%. If the sampling technique does not employ a completely random sample (e.g., if stratified samples are used), then the respondent must document the sampling technique and explain why it does not result in a biased sample. Traffic studies should include, at a minimum: (1) an explanation of the sampling and estimation methods employed and (2) an explanation as to why the study results in an unbiased estimate with the accuracy specified above. Mobile wireless providers and interconnected VoIP providers should retain all data underlying their traffic studies as well as all documentation necessary to facilitate an audit of the study data and be prepared to make this data and documentation available to the Commission upon request. In addition, CMRS and interconnected VoIP providers that rely on traffic studies must submit those studies to USAC (*see* Figure 2 for filing instructions – including address for filing traffic studies, and filing deadlines). To enable USAC to match traffic studies filed by contributors with their FCC Form 499 filings, include the following identifying information at the top of each page of the traffic study: Filer ID; Company Name; Affiliated Filers Name (where applicable).

4. Explanation of historical revenue categories

Total gross revenue reported on Line 118 should equal the total of the detail amounts reported on Lines 115 through 117.

Line 114 – Use this line to indicate if filer is using safe harbors to allocate revenues (in Lines 119 and 120) between interstate and intrastate jurisdictions. Select all that apply. See instructions above for the use of safe harbors.

Line 115 – Revenues from services provided to other universal service contributors for resale. This line should contain revenues from telecommunications services provided to resellers (*i.e.*, telecommunications revenue derived from other universal service contributors). This category comprises what is commonly-referred to as “carrier’s carrier revenues.” Filers may wish to consult the instructions for FCC Form 499-A, Lines 303 through 314, when calculating this figure.

Line 116 – Universal service contribution base revenues. This line should contain end-user telecommunications revenues (*i.e.*, telecommunications revenues derived from entities that do not contribute directly to universal service), except for revenue from international calls that both originate and terminate in foreign points. Filers should consult the instructions for FCC Form 499-A, Line 420, when calculating this figure.

Line 117 – Other revenue that should not be reported in the universal service contribution base, including revenues for telecommunications services subject to forbearance from a contribution obligation. This line should contain revenue from international calls that both originate and terminate in foreign points and revenues that are reportable on FCC Form 499-A, Line 418.

Communications Act of 1934, as Amended; 1998 Biennial Regulatory Review – Review of Customer Premises Equipment and Enhanced Services Unbundling Rules in the Interexchange, Exchange Access and Local Exchange Markets, CC Docket Nos. 96-61, 98-183, Report and Order, 16 FCC Rcd 7418, 7446-48, paras. 47-51 (2001) (*CPE Bundling Order*).

³⁸ *See Separately Stated Toll Order*, 23 FCC Rcd at 1418, para. 15. In developing traffic studies, toll service traffic must be identified and treated in a manner that recognizes that such traffic is more likely to be interstate or international than intrastate. *See id.* Additionally, appropriate weighting of the higher revenue that is often associated with toll service must be reflected in the traffic study or studies. *See id.*

Line 117 should include all non-telecommunications service revenues on the reporting entity's books as well as some revenues that are derived from telecommunications-related functions but that should not be included in the universal service or other fund contribution bases. For example, information services offering a capability for generating, acquiring, storing, transforming, processing, retrieving, utilizing, or making available information via telecommunications are not included in the universal service or other fund contribution bases. Information services do not include any use of any such capability for the management, control, or operation of a telecommunications system or the management of a telecommunications service. Information services also are called enhanced services because they are offered over transmission facilities used in interstate communications and employ computer processing applications that act on the format, content, code, protocol, or similar aspects of the subscriber's transmitted information; provide the subscriber additional, different, or restructured information; or involve subscriber interaction with stored information. For example, call moderation and call transcription services are information services. These services are exempt from contribution requirements and should be reported on Line 117. Line 117 should include revenues from published directory and carrier billing and collection services. Line 117 should include revenues from the sale, lease, installation, maintenance, or insurance of customer premises equipment (CPE). Line 117 should include inside wiring charges and inside wiring maintenance insurance. Line 117 should include the sale or lease of transmission facilities, such as dark fiber or bare transponder capacity, that are not provided as part of a telecommunications service or as a UNE. Line 117 should include pole attachment revenues. Line 117 should include revenues from providing open video systems (OVS), cable leased access, cable service, and direct broadcast satellite (DBS) services. Line 117 should include late payment charges and charges (penalties) imposed by the company for customer checks returned for non-payment. Line 117 should include revenues from telecommunications services provided in a foreign country where the traffic does not transit the United States or where the carrier is providing service as a foreign carrier, i.e., a carrier licensed in that country. Line 117 should include revenues from the provision of broadband Internet access services.

The Commission adopted two “safe harbor” methods for allocating revenue when telecommunications and CPE/enhanced services are offered as a bundled package.³⁹ The first option is to report revenues from bundled telecommunications and CPE/enhanced service offerings based on the unbundled service offering prices, with no discount from the bundled offering being allocated to telecommunications. Alternatively, contributors may elect to treat all bundled revenues as telecommunications revenues for purposes of determining their universal service obligations. Filers may choose to use allocation methods other than the two described above. Filers should realize, however, that any other allocation methods may not be considered reasonable, and will be evaluated on a case-by-case basis in an audit or enforcement context. Prepaid calling card providers may avail themselves of the bundled service safe harbors for separating revenue between telecommunications and information services.⁴⁰

Line 118 – Gross billed revenues from all sources. This line should equal the sum of revenues by type of service reported on Lines 115 through 117.

As noted above, for further detail on the types of revenues that should be reported on Lines 115 through 117, filers may wish to consult the Instructions for the FCC Form 499-A, available on USAC’s web site (<https://www.usac.org/service-providers/resources/forms/>).

5. Projected gross billed end-user interstate and international revenues

The projection quarter is the calendar quarter that starts two months after the filing date and finishes five

³⁹ *CPE Bundling Order*, 16 FCC Rcd 7418 at 7447-48, paras. 50-52.

⁴⁰ See *Regulation of Prepaid Calling Card Services*, WC Docket No. 05-68, Declaratory Ruling, Report and Order, 21 FCC Rcd 7290, 7298, para. 22 (2006), *vacated in part*, *Qwest Servs. Corp. v. FCC*, 509 F.3d 531 (D.C. Cir. 2007).

months after the filing date. Line 119 should contain projected gross-billed end-user interstate and international revenues, including any pass-through charges for federal universal service contributions. These amounts should be the amounts that the filer anticipates reporting on Line 116, column (b) and column (c), in the FCC Form 499-Q filing due six months after the present filing date. In order to estimate these amounts, the filer could review the amounts they are reporting on Line 116 in the current filing and amounts reported in recent filings. In addition, filers could take into account general business conditions, new contracts covering the projection period, pricing trends, marketing programs, expansion plans, and other relevant information. Filers must develop good faith projections based on company procedures and policies. If the filer anticipates that revenues are as likely to increase as decrease, then it may copy the historic values from Line 116 to use as its projections for Line 119 or it could develop projections by trending historic values from previous quarterly filings. Filers need not make projections for Line 119 column (a).

6. Projected collected end-user interstate and international revenues

Line 120 should show the interstate and international revenues that the filer anticipates collecting from customers during the projection quarter. For this purpose “collected end-user” revenues refers to gross-billed end-user interstate and international telecommunications revenues, including any pass-through charges for federal universal service contributions, less estimated uncollectibles.⁴¹ We define uncollectibles as the percentage of interstate and international telecommunications revenues that the contributor anticipates will not be collected from end-user customers. This percentage should be calculated in accordance with Generally Accepted Accounting Principles.⁴² Thus, uncollectibles should represent the portion of gross billed revenues that the contributor reasonably expects will not be collected. Filers that use the accrual method of accounting should use the percentage of billed revenues that they recognize currently as a reserve for uncollectibles in their books of accounts. Filers that use the cash method of accounting should base this percentage on a comparison of actual collections and billed revenues, with the periods chosen to allow for the average delay between when services are billed and when payments are received. The amounts shown on Line 120 should be the amounts on Line 119 reduced by the percentage of uncollectibles.

Filers will be billed based on the amounts reported on Line 120. Any revisions to these amounts must be filed within 45 calendar days. No adjustments to billings will be made during the quarter to reflect actual levels of billed service and actual collection rates. The Administrator will use the actual revenue data provided by contributors on the FCC Form 499-A to perform annual true-ups to the quarterly projected revenue data submitted by contributors during the prior calendar year.⁴³ As necessary, the administrator will then refund or collect from contributors any over-payments or under-payments. If the combined quarterly projected revenues reported by a contributor are greater than those reported on its annual revenue report (FCC Form 499-A), then a refund will be provided to the contributor based on an average of the two lowest contribution factors for the year. If the combined quarterly projected revenues reported by a contributor are less than those reported on its annual revenue report (FCC Form 499-A), then the administrator will collect the difference from the contributor using an average of the two highest contribution factors from that year.

⁴¹ *Wireless Safe Harbor Order*, 13 FCC Rcd at 21258-60, paras. 11-15; *2002 Second Contribution Methodology Order and FNPRM*, 17 FCC Rcd at 24970, para. 32.

⁴² General Accepted Accounting Principles (GAAP) encompasses the conventions, rules, and procedures necessary to define accepted practice in the preparation of financial statements in the United States. The Financial Accounting Standards Board (FASB) is currently the primary authority to establish GAAP for all companies. Carriers subject to the Uniform System of Accounts would derive this figure from the amount recorded in Account 5301, Uncollectible Revenue - Telecommunications.

⁴³ See Telecommunications Reporting Worksheet, FCC Form 499-A, OMB 3060-0855 (*FCC Form 499-A*).

D. Block 4: Certification.

Line 121 – Filers may use the box in Line 121 to request nondisclosure of the revenue information contained on the Telecommunications Reporting Worksheet. By checking this box, the officer of the company signing the Worksheet certifies that the information contained on the Worksheet is privileged or confidential commercial or financial information and that disclosure of such information would likely cause substantial harm to the competitive position of the company filing the Worksheet. This box may be checked in lieu of submitting a separate request for confidentiality pursuant to section 0.459 of the Commission's rules.⁴⁴ All decisions regarding disclosure of company-specific information will be made by the Commission. The Commission regularly makes publicly available the names (and Block 1 and 2 contact information) of the entities that file the Telecommunications Reporting Worksheet.

Lines 122 through 126 – An officer of the filer must examine the data provided in the Telecommunications Reporting Worksheet and certify that the information provided therein is accurate and complete.

- Officers of entities making consolidated filings should refer to Section III.B and must certify that they comply with the conditions listed in that section.
- An officer is a person who occupies a position specified in the corporate by-laws (or partnership agreement). Preferably, the signing officer would be a vice-president for finance, comptroller, treasurer, or a comparable officer holding a financial position. Alternatively, the officer signing the Form preferably would be the president or vice president of operations. If the filer is a sole proprietorship, the owner must sign the certification.

Capable filers must enter data, and verify, submit, and certify FCC Forms 499-A and 499-Q online via USAC's web-based data entry system, E-File.

- An electronic signature in the signature block of each form certified by that officer will be considered the equivalent to a handwritten signature on the form.
- By entering his or her electronic signature into the signature block of each form, the officer, therefore, acknowledges that such electronic signature certifies his or her identity and attests under penalty of perjury as to the truth and accuracy of the information contained in each electronically signed form.

Visit <https://www.usac.org/service-providers/contributing-to-the-usf/forms-to-file/> for more information and access to the online filing system.

A person who willfully makes false statements on the Worksheet can be punished by fine or imprisonment under title 18 of the United States Code.⁴⁵

Line 127 – Indicate whether this filing is an original filing or a revised filing.⁴⁶

IV. Additional Information

A. Reminders

- Filers are required to maintain records and documentation to justify information reported on the Telecommunications Reporting Worksheet for five years. Filers also must maintain records

⁴⁴ 47 CFR § 0.459. *See also Examination of Current Policy Concerning the Treatment of Confidential Information Submitted to the Commission*, GC Docket No. 96-55, Report and Order, 13 FCC Rcd 24816 (1998) (listing the showings required in a request that information be withheld and stating that the Commission may defer action on such requests until a formal request for public inspection has been made).

⁴⁵ *See* 18 U.S.C. § 1001.

⁴⁶ *See* section II-E.

detailing the methodology used to determine projections reported on the Telecommunications Reporting Worksheet. Upon request, filers may be required to provide such records and documentation to the Commission or to the administrator.

- Is the filer affiliated with another telecommunications provider? Each legal entity must file separately unless they qualify for filing on a consolidated basis. *See* section II-B. Each affiliate or subsidiary must show the Affiliate Filers Name on Line 105.
- To access the E-file system, go to <http://forms.universalservice.org/>.
- Provide data for all lines that apply. Show a zero for services for which the contributor had no revenues for the filing period.
- Contributors to universal service support mechanisms must make five FCC Form 499 filings each year. *See* Figure 2.
- Wherever possible, revenue information should be taken from the contributors' financial records. Filers also must provide projected revenue information on Line 119 through Line 120.
- The Worksheet must be signed by an officer of the reporting entity. An officer is a person who occupies a position specified in the corporate by laws (or partnership agreement), and would typically be president, vice president for operations, comptroller, treasurer, or a comparable position.
- Do not mail the Worksheet to the FCC. *See* section II-C for filing instructions.
- Note that FCC Form 499 is one of several forms that telecommunications carriers and other providers of interstate telecommunications may need to file. Information concerning common filing requirements for such providers may be found on the FCC website, at <http://forms.universalservice.org/>.

B. Contact Information

If you have questions about the Worksheet or the instructions, you may contact:

Universal Service Administrator form499@usac.org
(888) 641-8722

If you have questions regarding contribution amounts, billing procedures, or the support and cost recovery mechanisms, you may contact:

Universal Service Administrator (888) 641-8722

- FCC -

FCC Form 499-Q Telecommunications Reporting Worksheet Quarterly Filing for Universal Service Contributors > Please read instructions before completing <		Approval by OMB 3060-0855	
Block 1: Contributor Identification Information		101 Filer 499 ID	
102 Legal name of reporting entity			
103 Filer's IRS employer identification number			
104 Name telecommunications provider is doing business as			
105 Affiliated Filers Name [All affiliated companies should show same name here. In most cases, the Affiliated Filers Name will be the holding company name]		Check if filer has no affiliates: ☐	
105.1 Affiliate Filers Name IRS employer identification number		[Enter 9 digit number]	
106 Filer's FCC Registration Number (FRN)		[Enter 10 digit number]	
107 Complete mailing address of reporting entity's corporate headquarters			
Block 2: Contact Information			
108 Person who completed this worksheet		First MI Last	
109 Telephone number of this person		() -	
110 Fax number of this person		() -	
111 Email of this person			
112 Billing address and billing contact person:			
Block 3: Contributor Historical and Projected Revenue Information			
113 Indicate which quarterly filing this represents	Filing due ☐ November 1, 2025 ☐ February 1, 2026 ☐ May 1, 2026 ☐ August 1, 2026	Historical revenues (lines 115-118) for July 1 – September 30, 2025 October 1 – December 31, 2025 January 1 – March 31, 2026 April 1 – June 30, 2026	Projected revenues (lines 119-120) for January 1 – March 31, 2026 April 1 – June 30, 2026 July 1 – September 30, 2026 October 1 – December 31, 2026
114 Check if using safe harbor to allocate interstate/intrastate revenues for each of the following (as applicable): Cellular & broadband PCS: ☐ Paging: ☐ Analog SMR: ☐ Interconnected VoIP: ☐			
Historical billed revenues with no allowance or deductions for uncollectibles. See Instructions.		Total Revenues (a)	Interstate Revenues (b)
115 Telecommunications provided to other universal service contributors for resale as telecommunications or as interconnected VoIP			International Revenues (c)
116 End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues			
117 All other goods and services		Column (b) and (c) not requested	
118 Gross-billed revenues from all sources [sum of above]		for Lines 117 and 118	
119 Projected gross-billed end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues			
120 Projected collected end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues			
Block 4: CERTIFICATION: to be signed by an officer of the reporting entity			
121 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.			☐
I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true, that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter and that the projections of gross-billed and collected revenues represent a good-faith estimate based on company procedures and policies.			
122 Signature			
123 Printed name of officer		First MI Last	
124 Position with reporting entity			
125 Email of officer (Required if available)			
126 Date			
127 This filing is: ☐ Original filing ☐ Revised filing [revisions due within 45 days of original filing deadline]			
File this form online https://forms.universalservice.org/portal/login For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (888) 641-8722 or via email: Form499@usac.org			
PERSONS WILLFULLY MAKING FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001			
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