

# 498/499 Spotlight: 2nd Quarter 2026

April 14, 2026

## Topics included in this newsletter:

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- [Annual Form 499-A Now Past Filing Deadline](#)
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## SAM.gov UEI Requirement

Beginning August 2026, USAC will use the System for Award Management (SAM.gov) banking information to remit payment for all Universal Service Fund (USF) invoices. All service providers and E-Rate participants who use the Billed Entity Applicant Reimbursement (BEAR) invoicing method to receive USF disbursements must have an active SAM.gov Unique Entity Identifier (UEI) on their FCC Form 498 and must have a valid bank account associated with their UEI. Note that until August 2026, all payments will continue business as usual.

USAC can answer questions about locating and adding a UEI to your FCC Form 498 and more information about that is available on our [SAM.gov UEI Requirement](#) webpage. USAC cannot, however, help with the SAM.gov registration process itself, confirm where you are in the SAM.gov registration process, when you will need to renew your UEI (which is an annual requirement), or whether your bank account is linked or what bank account is linked. You will need to check SAM.gov for those items. For direct assistance on updating your FCC Form 498 or USF-held payments, please contact USAC's Customer Service Center, using the Contributors/Service Providers option at telephone number (888) 641-8722 and please visit [SAM.gov](#) for additional information on how to obtain a UEI or register your entity.

## Report Projected Revenues on FCC Form 499-Q by May 1, 2026

Each quarter, all telecommunications carriers and interconnected VoIP providers that are not de minimis are required to contribute directly to the Universal Service Fund and **must file** the [FCC Form 499-Q](#) (Telecommunications Reporting Worksheet) with USAC.

The FCC Form 499-Q is used to collect filer revenue information and to determine the filer's universal service contribution obligation for the upcoming quarter. Contributors are reminded that their projected quarterly revenues reported on the FCC Form 499-Q determine their monthly invoices from USAC.

For calendar year 2026 the de minimis threshold is **\$37,125 for annual** end user interstate and international telecommunication revenue. This threshold amount will remain constant for all of 2026.

Service providers that expect to remain de minimis and have already clicked the de minimis toggle button in E-File need not do anything further.

Revenue data is reported on the May FCC Form 499-Q, which is due May 1, 2026, as follows:

- Actual billed revenue from January 1 – March 31, 2026 on lines 115-118.
- Projected end-user revenue for July 1 – September 30, 2026 on lines 119 and 120.
  - Line 119 is used to estimate the company's gross billed end-user interstate and international telecommunications revenues for the upcoming quarter.
  - Line 120 is used to report how much of the revenue reported on Line 119 the company expects to collect.
  - Remember! This revenue represents only end-user telecommunications revenues. Do not estimate any wholesale/carrier's carrier revenues nor non-telecommunications revenues on these line numbers.

Be sure your email system allows messages from 'Form499@usac.org'. Once you've submitted your FCC Form 499-Q, USAC will check it for substantial increases or decreases and notify you via email of the variation, giving you a chance to correct the form before the revision deadline of June 15, 2026.

## Annual Form 499-A Now Past Filing Deadline

The Federal Communications Commission (FCC) requires all telecommunications carriers and providers of telecommunications (including Voice-over-Internet-Protocol (VoIP) service providers) to annually report on the Telecommunications Reporting Worksheet (i.e., Form 499-A) the revenues they receive from offering service.

The 2026 FCC Form 499-A will report actual earned revenues for calendar year 2025 and was due April 1, 2026. If you have not filed the 2026 FCC Form 499-A, you must do so now.

## FRN and EIN Must Match FCC Records

When completing FCC Form 499-A in E-File, the system to submit the 499-A, the FCC Registration Number (FRN) and Employer Identification Number (EIN) combination must match FCC records. If they do not match, an error may be produced when completing the 499-A in E-File. Please contact USAC if the EIN associated with a 499 Filer ID must be updated.

## Visit the "How to Use E-File" Webpage

Occasionally, service providers may have questions about how to use E-File for submitting FCC Form 499-A or FCC Form 499-Q. This may be especially applicable to newer E-File registrants who are learning how to file for the first time. The [How to Use E-File](#) webpage provides a wealth of information including an E-File User Guide, USAC Entitlements Guide, and a review of the various user roles in E-File:

USAC | Service Providers | Contributing to the USF | [How to Use E-File](#)

## Contributing to the USF

Who Must Contribute

**How to Use E-File**

Register for a 499 ID

Manage Your 499 ID

Forms to File ▾

When to File

What to Expect After Filing

Making Revisions

# How to Use E-File

## What is E-File?

[E-File](#) is USAC's online forms submission tool. E-File is the platform in which contributors and service providers can register with USAC and manage their forms, including the FCC Form 499.

### Additional Resources

[E-File User Guide](#)

[USAC Entitlements Guide](#)

## Know Your Role

Before getting started, it is important to know your role within E-File.

The **Preparer** has authorization to prepare the FCC Form 499-A/Q, access invoice copies, account histories, and other information related to the 499 Filer ID. The Preparer is not authorized to certify or submit an FCC Form 499-A/Q.

The **Company Officer** can perform all the same activities as a Preparer. In addition, the Company Officer can add or remove authorized users for the 499 Filer ID. Only the Company Officer can certify and submit an FCC Form 499-A/Q.

## Training Announcements

The FCC Form 499 team hosts training webinars each quarter. Registration is required and can be found on our [Webinars](#) webpage. All webinars below are at 2 p.m. ET.

### **Office Hours: How to Fill Out an FCC Form 499-Q**

April 14, 2026 – [Register](#)

### **Revenue Reporting for VoIP Resellers**

April 16, 2026 – [Register](#)

### **New 499 Filer ID Basics (May)**

May 6, 2026 – [Register](#)

### **Office Hours: Post 499-A Processing**

May 14, 2026 – [Register](#)

### **New 499 Filer ID Basics (June)**

June 9, 2026 – [Register](#)

### **Office Hours: Telecom vs. Non-Telecom Revenue**

June 18, 2026 – [Register](#)

## Top Common Findings and Audit Results

June 23, 2026 – [Register](#)

## Second Quarter 2026 Contribution Factor Will Be 37.0 Percent

The FCC released a Public Notice [DA-26-218](#) announcing that the universal service contribution factor for the second quarter of 2026 (April – June) will be .370 or 37.0 percent.

### Need Help? Contact Us!

For general questions, technical issues, or E-File login issues, please contact the Customer Service Center by email at [customersupport@usac.org](mailto:customersupport@usac.org) or by phone at (888) 641-8722.

This email was sent to: [amy.kavelman@usac.org](mailto:amy.kavelman@usac.org). Please do not reply to this email.

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