498/499 Spotlight: 3rd Quarter 2026

July 15, 2026

Topics included in this newsletter:

SAM.gov UEI Requirement – Reminder

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 August 3, 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 August FCC Form 499-Q, which is due August 3, 2026, as follows:

- Actual billed revenue from April 1 – June 30, 2026 on lines 115-118.
- Projected end-user revenue for October 31 – December 31, 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 September 17, 2026.

Annual True-Up Process

The annual true-up is the reconciliation of the previous calendar year. USAC uses data collected on the FCC Form 499-A (Annual Telecommunications Reporting Worksheet) and compares it to the projected collected end-user revenue that was reported in the quarterly FCC Form 499-Q filings. For example, the 2026 FCC Form 499-A filing is used to reconcile calendar year 2025.

True-ups are calculated using averages of the contribution and circularity factors for the reconciled year. If a company is determined to be *de minimis*, support mechanism charges for the reconciled year are reversed on that company's USAC billing statement. If a company turns out to be non-de minimis, USAC would apply additional billings or credits, as needed, to compensate for under- or over-projections on the FCC Form 499-Q filings. Non-de minimis calculations are spread over the three monthly billing statements that would appear in the quarter. Note that USAC does not back bill interest on true-up adjustments from revised 499 filings. Interest will accrue on true-up adjustments if they are not paid by the due date of the billing statement.

Use E-File Message Portal for Company Name, DBA and EIN Changes

In managing your FCC Form 499 Filer ID, please keep in mind that it is the company's responsibility to keep all information up to date.

The following information can only be changed by USAC employees:

- Legal Name Change – requires W-9 form
- Doing Business As (DBA) – no supporting documentation required
- IRS Employer Identification Number (EIN) – requires W-9 form

Initiate the change through the Message Portal in E-File and enter a subject line that describes your request; i.e., "Company Name Change", "DBA Update" or "EIN Change".

Upload a copy of the company's W-9 with the correct information to this online portal. Please include your 499 Filer ID on the upload.

Handling an FCC Form 499-A 'Issue – Response Required'

If you submit an FCC Form 499-A and there is an issue associated with it, how should it be handled?

499 Forms	Receipt Date	Status	View	Action
499-Q - August 2026 Filing		Not Started	PDF	Start Form
499-A - 2026 Filing	03/31/2026	Issue - Response Required	PDF	Revise | Certify

First, please keep in mind that the issue message is sent to the Preparer listed on the form and not the Company Officer. Read the issue message in E-File as it outlines the question from the analyst as well as any requests for supporting documentation. Do you have a question? Respond to the message. It will be reviewed by the 499 analyst assigned to your 499 Filer ID. Do you have the answer? Respond to the message. If the information you provide as a response to the issue satisfies the analyst's question, you won't necessarily get a direct response, but you will receive an email that the 499-A was approved. If the information you provide needs further clarification, you will get another message from the analyst until it is determined that a revision of the 499-A is required or the 499-A is approved.

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.

July Office Hours: 499 True-Up
July 16, 2026 – Register

Revenue Reporting for VoIP Resellers (July)

July 21, 2026 – Register

New 499 Filer ID Basics (August)
August 6, 2026 – Register

August Office Hours: How to Fill Out an FCC Form 499-Q
August 12, 2026 – Register

New 499 Filer ID Basics (September)
September 9, 2026 – Register

September Office Hours: USF Collection & De Minimis Status
September 17, 2026 – Register

Revenue Reporting for VoIP Resellers (September)
September 23, 2026 – Register

Third Quarter 2026 Contribution Factor Will Be 38.8 Percent

The FCC released a Public Notice DA 26-546 announcing that the universal service contribution factor for the third quarter of 2026 (July - September) will be 0.388 or 38.8 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 or by phone at (888) 641-8722.