

498/499 Spotlight: 4th Quarter 2026

October 15, 2026

Topics included in this newsletter:

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Report Projected Revenues on FCC Form 499-Q by November 2, 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 \$37,175 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 for calendar year 2027 should use the de minimis notification button in E-File to indicate their status. Please see the news item below for more information.

Revenue data is reported on the November FCC Form 499-Q as follows:

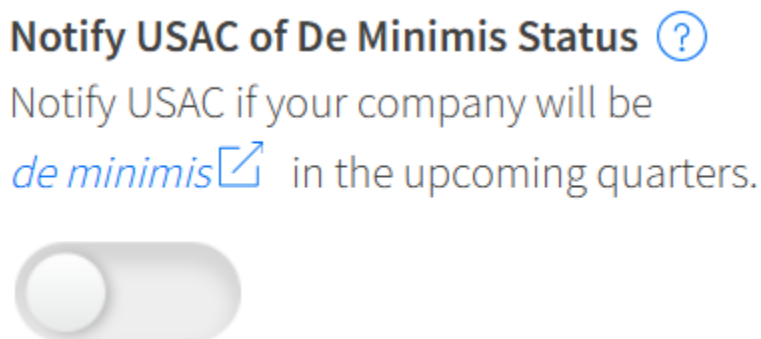
- Actual billed revenue from July 1 – September 30, 2026 on lines 115-118.
- Projected end-user revenue for January 1 – March 31, 2027 on lines 119 and 120.

- 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.

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 December 17, 2026.

Reminder! *de minimis* Filer Notification

Service providers are reminded to review and notify USAC of their *de minimis* filing status for the upcoming calendar year 2027. Service providers can indicate de minimis status in E-File with a click of the "De Minimis" button on their FCC Form 499 homepage in E-File:



Service providers qualify for [de minimis](#) status for a given calendar year when the revenue reported on their corresponding FCC Form 499-A is such that the calculated annual contribution to the federal Universal Service Fund (USF) is less than \$10,000. *De minimis* service providers are exempt from direct contributions to the USF, and are not required to file the quarterly FCC Forms 499-Q.

Important: This feature will not affect how the *de minimis* status is determined.

New Program Recovery Payments System

Beginning September 25, 2026, all users will be directed to USAC's One Portal dashboard when they click the blue Sign In button on usac.org and log in using their existing credentials. From One Portal, users can log into the USAC systems they have access to, including the new Program Recovery Payments system for returning funding to USAC. Service providers who receive an invoice from USAC must return funding using the Program Recovery Payments system. For more information about returning funding or how to navigate the system, visit the [Return Program Funding](#) webpage. For additional assistance, contact the Contributors/Service Providers Customer Service Center (CSC) at (888) 641-8722 Monday-Friday from 9 a.m. to 5 p.m. ET.

Reporting Gross Billed Revenues on FCC Form 499-A

Per the FCC Form 499-A Instructions, service providers must report all gross billed revenues on the 499-A:

- Revenues from all sources, including non-regulated telecommunications offerings, information services, and other non-telecommunications services.
- Total revenues billed to customers during the filing period with no allowances for uncollectibles, settlements, or out-of-period adjustments.
- Gross billed revenues include:
 - Account set-up
 - Connection
 - Service restoration
 - Termination
 - Revenues derived from the activation and provision of interstate, international, and intrastate telecommunications and non-telecommunications services
 - Collection overages and unclaimed refunds for telecommunications and telecommunications services when not subject to escheats
 - Surcharges on telecommunications services or interconnected VoIP (Voice over Internet Protocol) services that are billed to the customer and either retained by the filer or remitted to a non-government third party under contract
 - Any other non-recurring charges.

Service providers may be asked by USAC to substantiate their revenues by submitting financial statements to USAC upon request. Questions on revenue reporting may be submitted to USAC by using the Messages feature in E-File, the system used for submitting the 499-A.

Listing Corporate Affiliations on the 499-A

Each legal entity providing interstate telecommunications for a fee or providing interstate interconnected VoIP (Voice over Internet Protocol) service, including each affiliate or subsidiary of an entity, must separately complete and file a copy of FCC Form 499-A, except when filing on a consolidated basis. Entities with distinct articles of incorporation, articles of formation, or similar legal documents are separate legal entities. Each legal entity, affiliate, and subsidiary must identify its ultimate controlling parent or entity, or provide a common identifier for all of its affiliated filers on Block 1, Line 106 of the 499-A.

As an alternative to each affiliate filing separately, entities may file on a consolidated basis but must certify each year that they meet all of the conditions listed in the 499-A Instructions including:

- A single entity oversees the management of all affiliated systems
- A single entity sends bills to customers identifying it (or a trade name) as the service provider, rather than identifying the individual legal entities
- All revenues are posted to a single general ledger
- If 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

- Customers have a single point of contact

The complete list of conditions for filing on a consolidated basis may be found on starting on page 10 of the 2026 499-A Instructions.

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.

Revenue Reporting for VoIP Resellers

October 22, 2026 – [Register](#)

New 499 Filer ID Basics

November 10, 2026 – [Register](#)

Common Audit Findings for Service Providers

November 12, 2026 – [Register](#)

Office Hours: Handling Mergers & Acquisitions

November 18, 2026 – [Register](#)

New 499 Filer ID Basics

December 3, 2026 – [Register](#)

Office Hours: 499 Filer ID Deactivation & Reactivation

December 8, 2026 – [Register](#)

Revenue Reporting for VoIP Resellers

December 16, 2026 – [Register](#)

Fourth Quarter 2026 Contribution Factor Will Be 42.0 Percent

The FCC released a Public Notice, [DA 26-946](#), announcing that the universal service contribution factor for the 4th Quarter (October – December) of 2026 will be 0.42 or 42.0 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 or by phone at (888) 641-8722.

