



USAC

498/499 Spotlight: Second Quarter 2025

April 14, 2025

Topics included in this newsletter:

- [Report Projected Revenues on the May FCC Form 499-Q](#)
- [Annual Form 499-A Now Past Filing Deadline](#)
- [Billing Contact Update Required in E-File](#)
- [Visit the "Who Must Contribute" Webpage](#)
- [E-File Tip](#)
- [Quarterly Training Announcements](#)
- [Second Quarter 2025 Contribution Factor: 36.6%](#)

Report Projected Revenues on the May FCC Form 499-Q

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 2025 the [de minimis threshold](#) is **\$39,062** for annual end user interstate and international telecommunication revenue. This threshold amount will remain constant for all of 2025.

Service providers that expect to remain *de minimis* for calendar year 2025 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, 2025, as follows:

- Actual billed revenue from January 1 – March 31, 2025 on lines 115-118.
- Projected end-user revenue for July 1 – September 30, 2025 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 16, 2025.

2025 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 2025 FCC Form 499-A will report actual earned revenues for calendar year 2024 and was due April 1, 2025. If you have not filed the 2025 FCC Form 499-A, you must do so now.

Billing Contact Update Required in E-File

All FCC Forms 499-A must be submitted electronically in E-File. As a result of the discontinuance of sending paper invoices, all Billing Contacts must be verified in E-File this year. This requires the Billing Contact to be an active registered E-File user associated with the 499 Filer ID. All filers will be directed to select an email address for the Billing Contact when completing the registration section of the 499-A. More information is available by sending a Message in E-File with the category "499-A" or by viewing the "[2025 FCC Form 499-A: Getting Started](#)" webinar on the USAC website.

Visit the "Who Must Contribute" Webpage

Periodically, service providers may have questions about who is required to obtain an FCC Form 499 Filer ID and contribute to the Universal Service Fund. This may be especially applicable to newer companies just starting to provide telecommunications. Please see our webpage for more information: [Who Must Contribute](#).

USAC | Service Providers | Contributing to the USF | **Who Must Contribute**

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

Who Must Contribute

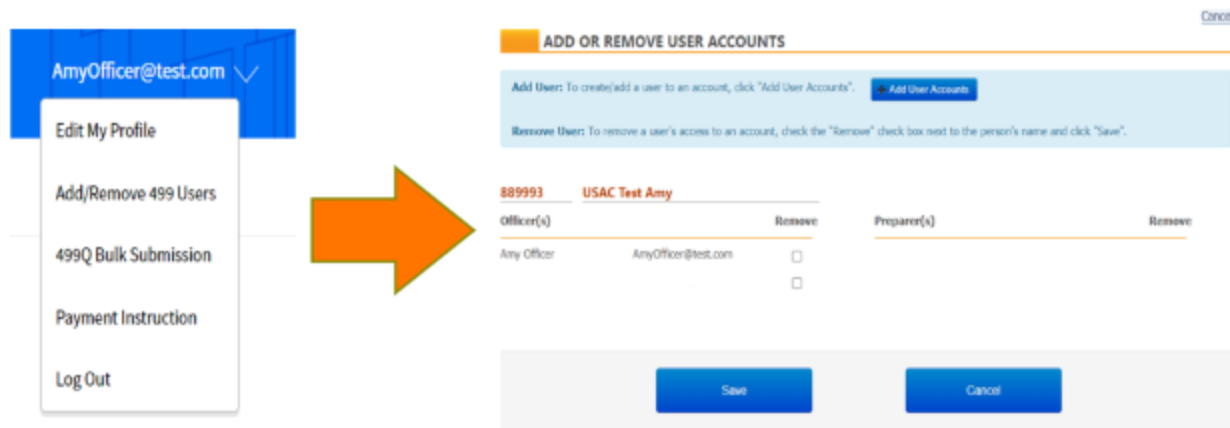
All intrastate, interstate, and international providers of telecommunications (including VoIP providers) within the United States, with limited exceptions (see [Who is Exempt?](#)), are legally obligated to file the FCC Forms 499.

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.

The term "telecommunications" refers to 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.

E-File Tip

Only Company Officers can grant access to additional users in E-File. This may be necessary, for example, to add a Billing Contact when submitting the 499-A. The Company Officer should click the down arrow next to the User ID in the top right-hand corner of the screen after logging into E-File, then select the option, "Add/Remove 499 Users". At the next screen, click the blue button "+Add User Accounts".



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.

- April 8, 2025 - New 499 Filer ID Basics
- April 9, 2025 - Office Hours: How To Fill Out an FCC Form 499-Q
- April 15, 2025 - Revenue Reporting for VoIP Resellers
- May 6, 2025 - New 499 Filer ID Basics
- May 7, 2025 - Office Hours: Post 499-A Processing
- May 13, 2025 - Revenue Reporting for VoIP Resellers
- June 3, 2025 - New 499 Filer ID Basics
- June 10, 2025 - Office Hours: Navigating E-File's 499 Form Display
- June 11, 2025 - Revenue Reporting for VoIP Resellers

Second Quarter 2025 Contribution Factor Increases to 36.6 Percent

The FCC released a Public Notice: [DA 25-223](#) announcing that the universal service contribution factor for the second quarter of 2025 (April – June) will be .366 or 36.6 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.

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