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Universal Service Administrative Co.

USAC

498/499 Spotlight:
First Quarter 2026

January 16, 2026

Topics included in this newsletter:

- February FCC Form 499-Q is Due by February 2, 2026
- 2026 FCC Form 499-A is due April 1, 2026
- Training Schedule for the 2026 FCC Form 499-A
- FCC Forms 499 Filing Dates for 2026
- Select Billing Contact When Completing the 499-Q
- Audit Finding: Improper Assessment of USF on End-User Bill
- Manage Your 499 Filer ID
- New 499 Filer ID Basics Training Announcement
- First Quarter 2026 Contribution Factor: 37.6%

Report Projected Revenues on the FCC Form 499-Q by February 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* and have already clicked the *de minimis* toggle button in E-File need not do anything further.

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

- Actual billed revenue from October 1 – December 31, 2025 on lines 115-118.
- Projected end-user revenue for April 1 – June 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 March 19, 2026.

2026 FCC Form 499-A Is Due April 1, 2026

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 gross billed revenues for calendar year 2025.

The FCC Form 499-A will be available in E-File for data entry purposes on March 2, 2026.

Training Schedule for the 2026 FCC Form 499-A

USAC will provide training for service providers on how to complete the 2026 FCC Form 499-A annual form. All webinars start at 2 p.m. ET and last about an hour.

This schedule is found below:

- February 5, 2026 – Office Hours: What's New on the 2026 FCC Form 499-A
- February 17, 2026 – Annual Form Training: E-File Basics and New Features
- February 19, 2026 – Annual Form Training: VoIP Service Providers
- March 10, 2026 – Office Hours: Annual Form Questions

These webinars are free but require registration. To register, visit our website or click on the links above.

FCC Forms 499 Filing Dates for 2026

Due Date	Revenue Reported	Revision Deadline	Contributor Billing
FCC Form 499-Q February 2, 2026	2Q projected 2026 4Q revenue 2025	March 19, 2026	April – June 2026
FCC Form 499-A April 1, 2026	**Prior year: 2025 January – December**	**March 31, 2027**	**July – September 2026**
FCC Form 499-Q May 1, 2026	3Q projected 2026 1Q revenue 2026	June 15, 2026	July – September 2026
FCC Form 499-Q August 3, 2026	4Q projected 2026 2Q revenue 2026	September 17, 2026	October – December 2026
FCC Form 499-Q November 2, 2026	1Q projected 2027 3Q revenue 2026	December 17, 2026	January – March 2027

Select Billing Contact When Completing the 499-Q

All FCC Form 499-Q filers must select the email address of a Billing Contact when completing the 499-Q in E-File which is located in Line 112 of the 499-Q. The Billing Contact can be selected via a drop-down set of selections which will be populated with active registered users associated with the 499 Filer ID. When a billing statement is ready to be viewed in E-File, USAC will send a notification to the Billing Contact email address identified in Line 112 of the 499-Q. Selection of a Billing Contact in the quarterly 499-Q is in addition to the functionality implemented in 2025 for selection of a Billing Contact in the annual FCC Form 499-A. Questions on this E-File feature may be sent to USAC staff using the Messages feature of E-File.

Audit Finding: Improper Assessment of USF on End-User Bill

Description of Finding
Contributors that choose to collect federal Universal Service Fund (USF) fees from their customers collect an amount that exceeds their contribution obligation for that customer. This occurs when a contributor assesses the universal service fee to an exempt reseller, on intrastate revenues, on a non-telecommunication product, or has not accurately calculated the interstate portion of the customer's bill. In some instances, a filer has failed to update the universal service contribution factor in its billing system which caused the customer to be incorrectly billed for the period.

How to Address or Prevent this Finding
Contributors that choose to collect universal service fund fees from their customers **cannot** collect an amount that exceeds their contribution obligation for that customer. In most cases, this is the interstate and international portions of the customer's invoice times the corresponding contribution factor.

Manage Your 499 Filer ID

It is the responsibility of Form 499 filers to keep their company contact information up to date with USAC.

Company Name Changes
If a company undergoes a name change, please send a copy of the W-9 that states the correct name of the company to USAC at 'Form499@usac.org'.

Address Changes
Updates to the company's headquarter address, any billing contact name changes or address changes can all be made by submitting or revising the current FCC Form 499-Q.

All Other Company Information Changes
Filers must update any other information, including DC Agent of Services for Process, by submitting a revision to the most current FCC Form 499-A.

Deactivating a 499 Filer ID

1. To deactivate a 499 filer ID, complete and return the appropriate Filer ID deactivation request from the USAC website.
2. Update your FCC CORES ID information. These changes must be completed in the FCC's database.

It could take up to 60 days from the date that USAC receives all of the required documentation for the deactivation to be reflected on the USAC invoice and sent to the administrators of TRS, NANPA, and LNP. Be sure to include all supporting documentation with the deactivation form. Deactivated Filer ID information is sent to the other fund administrators once a month. Failure to deactivate your 499 Filer ID could result in continual invoicing for universal service contributions. USAC may also contact you for failure to file your FCC Forms 499-A/Q.

New 499 Filer ID Basics Training Announcement

The FCC Form 499 team hosts a New 499 Filer ID Basics training webinar each month. Registration is required and can be found on our Webinars webpage. All webinars below are at 2 p.m. ET.

- February 3, 2026 - New 499 Filer ID Basics (February)
- March 5, 2026 - New 499 Filer ID Basics (March)

First Quarter 2026 Contribution Factor Will Be 37.6 Percent

The FCC released a Public Notice: DA 25-1026 announcing that the universal service contribution factor for the first quarter of 2026 (January – March) will be .376 or 37.6 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.