

2020 FCC Form 499-A Webinar Series

February 12, 2020
VoIP Service Providers



Universal Service
Administrative Co.

Housekeeping

- Audio is available through your computer's speakers
- The audience will remain on mute
- Enter questions at any time using the “Questions” box
- If your audio or slides freeze, restart the webinar
- A copy of the slide deck available in the “handouts” section of the webinar panel

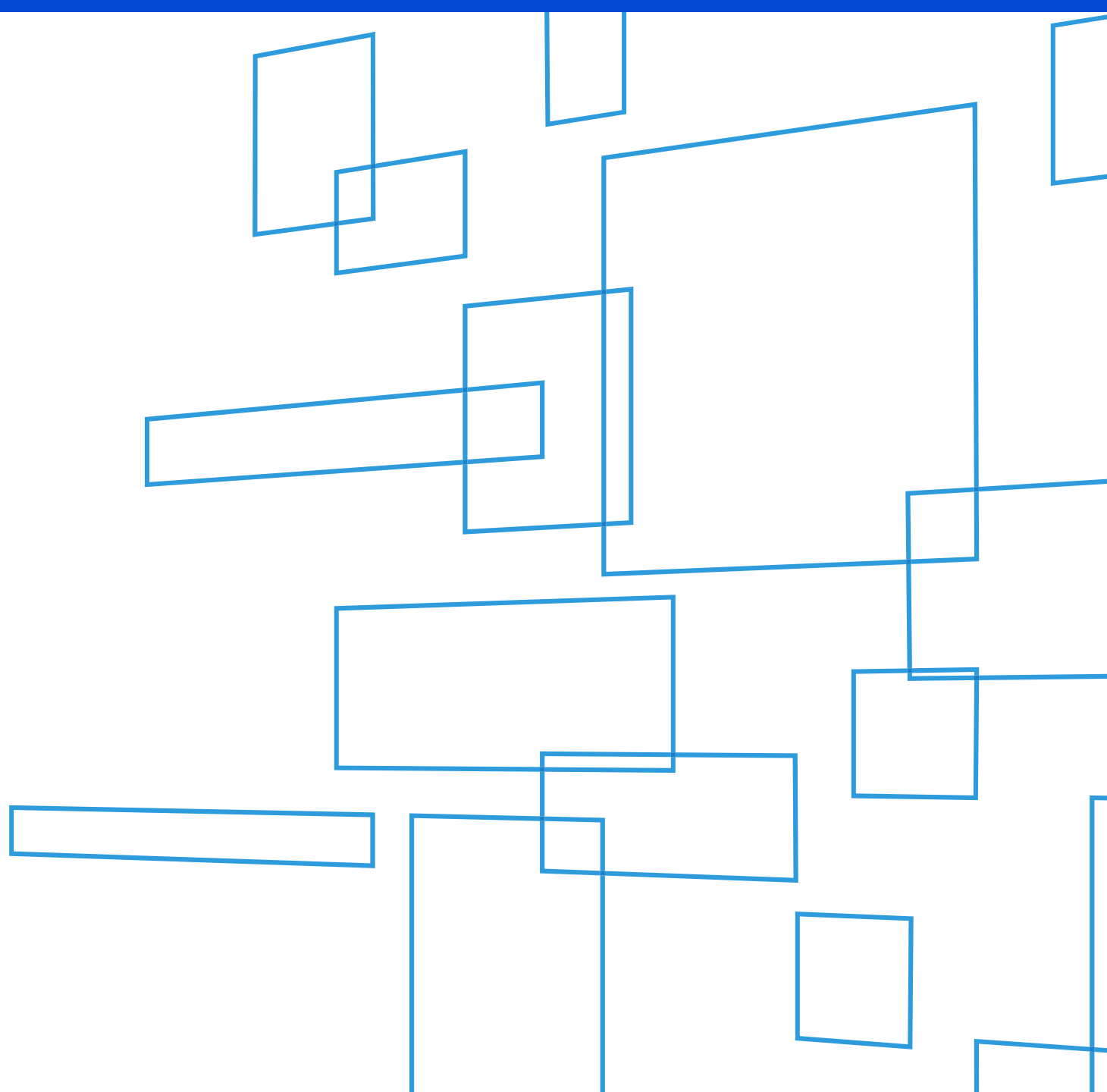
Today's Presenter

Amy Kavelman Senior Telecom Industry Analyst

Ms Kavelman has worked at USAC for 9 years. She reviews the contributor FCC Forms 499, analyzes revenue reporting and manages the contributor communication needs.

Webinar Overview

In this webinar, designed for VoIP service providers, we'll cover the specific line numbers on the FCC Form 499-A to report VoIP revenue, use of the FCC's safe harbor percentages and how to report VoIP bundles.



Agenda

1. Revenue Reporting
2. VOIP Revenue
3. Common Revenue
4. Questions

Revenue Reporting

Basics for reporting revenue on the 499-A



Almost every telecommunications service provider must file the 499-A

MUST FILE!

1. All de minimis carriers
2. All VoIP providers
3. All VoIP resellers
4. US Carriers that provide only international service

Who is Exempt?

1. Non common carrier of private service lines
2. Government agency that provide telecom exclusively to themselves or another gov agency
3. System Integrators whose telecom revenue is less than 5% of their gross revenues

Record Keeping

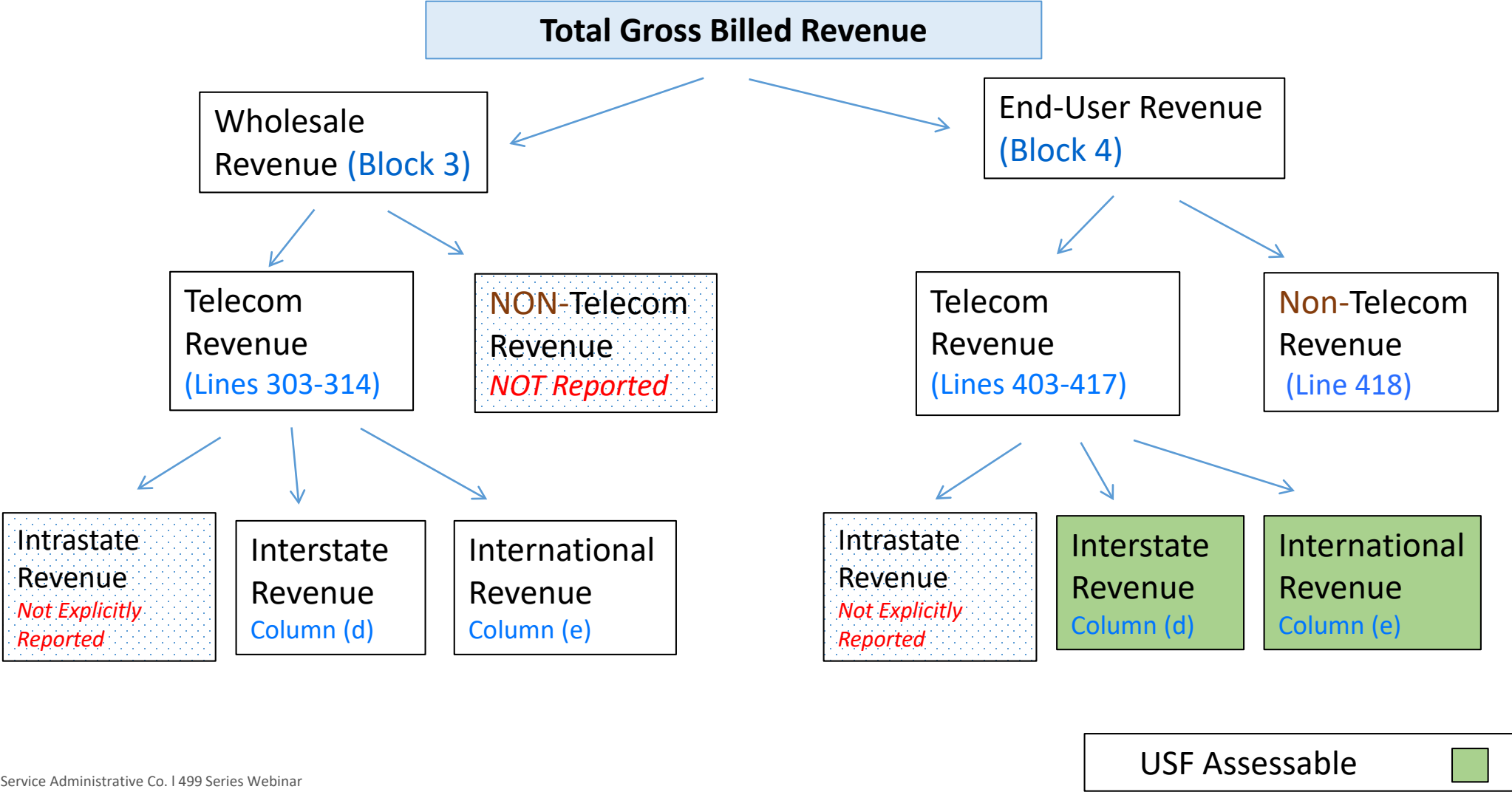
1. Filers must maintain records and documentation to justify information reporting on the FCC Form 499-A Worksheet, including the methodology used to determine projections and to allocate interstate revenues, for five years.
 - The FCC is adding language to the 2020 form instructions to indicate that failure to “submit supporting documentation” when requested is subject to enforcement action and administrative penalties.
2. Filers must make available all documents and records that pertain to them, including those of contractors and consultants working on their behalf, to the FCC’s Office of Inspector General, USAC, and/or auditors upon request.
3. Review by the FCC or USAC may cover any existing corporate records, not just those specifically maintained for these purposes.
4. Entities acquiring carrier operations through consolidation, merger, etc., must maintain the records of the acquired entity.

Reporting Gross Billed Revenues

Companies must break out revenue into 3 categories

1. Attribute telecommunications revenues derived from sales to contributing resellers (Block 3) or sales to end users (Block 4).
2. Assign gross billed revenues to between telecommunications and non telecommunications categories
 - ◇ which includes allocating revenues from bundled services between telecommunications and non-telecommunications components.
3. Then, apportion telecommunications revenues between the intrastate, interstate, and international jurisdictions.

Revenue Reporting on Form 499-A



Wholesale vs End User

1. Reseller revenue is defined in the instructions as revenue from a customer that:
 - (1) Incorporates purchased telecommunications services into its own telecommunications offerings; and
 - (2) Can reasonably be expected to DIRECTLY contribute to federal universal service support mechanisms based on revenues from those offerings.
2. Each filer should have documented procedures to ensure that it reports as “revenues from resellers” in Block 3 only those revenues from entities that reasonably would be expected to DIRECTLY contribute to support universal service.
3. Revenue that does not qualify for Block 3 is reportable in Block 4 as end user revenue.

Apportioning Revenues

Interstate & International Jurisdictions

1. Total Revenue [Column (a)] = Intrastate Revenue + Column (d) + Column (e)
 - Column (d) is interstate, and Column (e) is international

404.5 Unbundled service - Interconnected VoIP only				
\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

2. Jurisdiction is based upon traffic; the originating and terminating points of the final product.
3. Revenues from services offered under interstate tariffs should be identified as interstate revenues. (i.e SLC & LNP)
4. Filers should determine jurisdiction by using information from their corporate books or other internal data reporting systems.
5. Good faith estimates may be used if jurisdiction cannot be determined directly from corporate books.

When actual traffic jurisdictions cannot be determined, a traffic study can be used to estimate the breakdown.

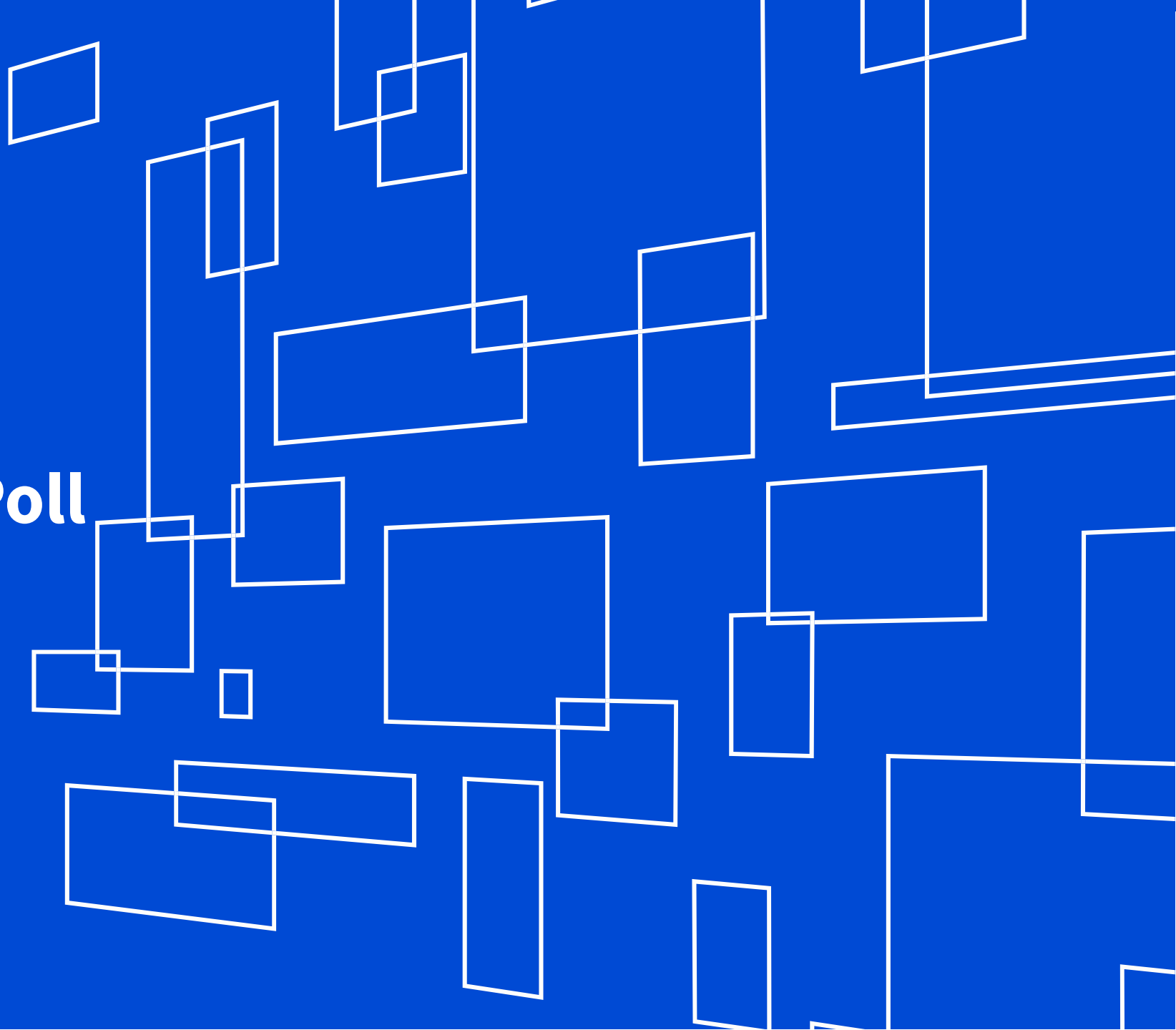
- Lines 404.4 & 404.5 Interconnected VoIP (fixed local services)
- Line 414.2 Interconnected VoIP (long distance)

2020 Change!

1. When relying on Traffic Studies the Filer is no longer required to submit the quarterly traffic study each quarter with their 499Q. However they must keep them and submit them once a year with the 499 A.
2. Specific Traffic Study requirements are described on page 42 of the 2020 instructions.

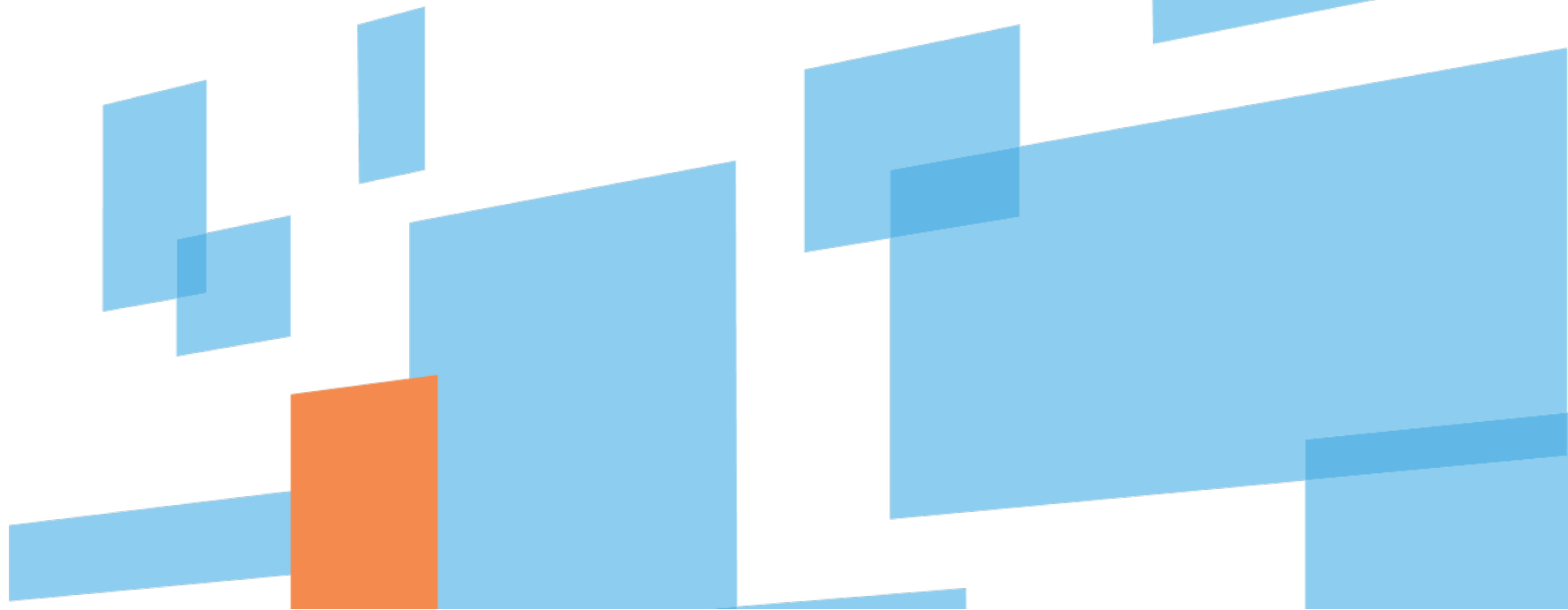
Reminder that methodology used on the Q must remain as what is used on the 499-A. If 2 Q's projections used safe harbor and then 2 Q's were based on traffic studies, the Actual revenues reported on the 499-A must follow the same methods.

Customer Service Poll



VOIP Revenues

Line by Line



Completing the FCC Form 499-A

Company Name: Solutions, Inc.
Filer ID: 8221

2018 FCC Form 499-A
(Reporting calendar 2017 revenues)

MAIN PAGE: 2018 FCC FORM 499-A (REPORTING ACTUAL REVENUES FROM CALENDAR YEAR 2017)

Thank you for choosing to electronically file your FCC Form 499-A. Use this E-File system to update your registration information and to report your actual revenues from calendar year 2016. As you enter your data, be sure that you understand the requirements as indicated in the 2017 [FCC Form 499-A Instructions](#).

Update Registration
Information

(Pages 1-3 of FCC Form 499-A)

Review and update your registration information, including your company contact names and addresses, carrier type and activities, and jurisdiction. The E-File system has pre-populated this information from your prior FCC Form 499 submissions.

Enter/Update Revenue
Information

(Pages 4-8 of FCC Form 499-A)

Enter or update your revenue information for calendar year 2016. If you are submitting a revision, the E-File system has pre-populated revenue information from your last filing.

Submitting the Form

Throughout the data entry process, the E-File system will conduct validations of your data and will advise you of any issues it detects. The "Review and Certify My Filing to USAC" button will be enabled only when any identified issues have been resolved.

Save & Close Form

Review & Certify
My Filing to USAC

Revenue Reporting Summary

Revenue Reporting Sections

Form 499-A Line

Lines 303-315	Carrier's Carrier This section is for reporting revenues received from (1) carriers that contributed to the federal universal service fund (USF); OR (2) USAC or state sources for universal service support.	Edit
Lines 403-417	End-User This section is for reporting revenues received from end-users, or carriers that did not contribute to the federal USF, for providing telecommunications or interconnected VoIP services.	Edit
Lines 418.1-418.3	Non-Telecommunications This section is for reporting revenues received for providing non-telecommunications services.	Edit
Line 418.4	Non-Interconnected VoIP This section is for reporting revenues received for providing non-interconnected VoIP services.	Edit
Lines 511	Excluded Reseller Revenue This section is for reporting revenues from carriers that did not contribute to USF that you would like to exclude from other contribution bases (e.g., NANPA, TRS, LNP).	Edit
Lines 421-422	Uncollectible Revenue or Bad Debt This section is for reporting any uncollectible revenue or bad debt.	Edit
Lines 503-510	Regional Percentages This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.	Edit
	Certifying Officer Information This section you will need to fill out the filer's Certifying officer information.	Edit

[Save & Close Form](#)[Go To Main Page](#)

End User Revenue Section

E-FILE

Company Name: USAC Test Amy
Filer ID: 889993

2019 FCC Form 499-A
(Reporting calendar 2018 revenues)

END-USER REVENUE

In this section, report revenues from services sold to end-users or other carriers that did not contribute to the universal service fund. For more information, please see the [FCC Form 499-A Instructions](#).

Did you receive any revenues from end-users or carriers that did not contribute to the federal USF for providing telecommunications or interconnected VoIP services?



[Save & Return to Summary](#)

[Save & Continue](#)

[Expand All](#)

[Save & Close](#)

End User Revenue Categories

E-FILE

Company Name: USAC Test Amy
Filer ID: 889993

2019 FCC Form 499-A
(Reporting calendar 2018 revenues)

END-USER REVENUE

In this section, report revenues from services sold to end-users or other carriers that did not contribute to the universal service fund. For more information, please see the [FCC Form 499-A Instructions](#).

Universal Service Surcharge Revenues

Did you receive any **USF surcharge** revenues from customers to recover state or federal USF contributions?

YES - [Click here](#)
NO - Continue to next
question

Local Services

Did you receive any revenues for providing **local services** (i.e., local voice, local interconnected VoIP, local private line, payphone, or other local service)?

YES - [Click here](#)
NO - Continue to next
question

Mobile Services (i.e., wireless telephony, paging, messaging, and other mobile services)

Did you receive any revenues for providing **wireless mobile services** (i.e., cellular, paging, messaging, SMR, and other mobile services)?

YES - [Click here](#)
NO - Continue to next
question

Long Distance Services

Did you receive any revenues for providing **long distance services** (i.e., prepaid calling card, operator assisted calls, ordinary long distance, interconnected VoIP, private line, satellite, audio bridging, or other long distance)?

YES - [Click here](#)
NO - Continue to next
question

[Save & Return to Summary](#)

[Save & Continue](#)

[Expand All](#)

[Save & Close](#)

The resulting screen will show all of the end user revenue categories. The intent is that you read the questions, and answer if your company has that type of revenue.

If you prefer to reference the actual line numbers from the FCC Form 499-A (i.e. Line 403, 404.4, 404.5), click the 'Expand All' at the bottom of the screen.



END-USER REVENUE

In this section, report revenues from services sold to end-users or other carriers that did not contribute to the universal service fund. For more information, please see the [FCC Form 499-A Instructions](#).

Universal Service Surcharge Revenues

Did you receive any **USF surcharge** revenues from customers to recover state or federal USF contributions?

YES - [Click here](#)
NO - Continue to next question

Please report revenues from state and federal USF surcharges. Please note that revenues from federal USF surcharges should be reported as 100% interstate.

Show Helpful Hint

403 Surcharges or other amounts on bills identified as recovering state or federal USF contributions

\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

Local Services

Did you receive any revenues for providing **local services** (i.e., **local voice**, **local interconnected VoIP**, **local private line**, **payphone**, or **other local service**)?

YES - [Click here](#)
NO - Continue to next question

Local Voice Services

Did you receive any revenues for providing **local voice service** (i.e., **traditional fixed local service** or **local interconnected VoIP service**)?

YES - [Click here](#)
NO - Continue to next question

Please report local voice revenues, including monthly service, local calling, connection charges, vertical features, and other local exchange service charges, except for federally tariffed subscriber line charges and PICC charges. Please report your revenues from all local exchange services that should be included with the basic local service revenues. Break out these revenues as follows:

Traditional Circuit Switched

Bundled service - local and long distance service provided at a flat rate

Show Helpful Hint

404.1 Local portion

\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

404.2 Long distance portion

\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
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Expanded Revenue Data Entry

...and here you will see every category of end user revenue explained along with the corresponding FCC Form 499-A line numbers.

This listing is LOOONG.

You’ll need to use your scroll button on your browser to see every line number.

Interconnected VoIP Services

An interconnected Voice over Internet Protocol (VoIP) service is a service that:

1. Enables real-time, two-way voice communications;
2. Requires a broadband connection from the user's location;
3. Requires Internet protocol-compatible customer premises equipment (CPE); and
4. Permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.

Interconnected VoIP Revenue Reporting

Local Voice Services

Did you receive any revenues for providing **local voice service (i.e., traditional fixed local service or local interconnected VoIP service)**?

YES - [Click here](#)

NO - Continue to next question

Please report local voice revenues, including monthly service, local calling, connection charges, vertical features, and other local exchange service charges, except for federally tariffed subscriber line charges and PICC charges. Please report your revenues from all local exchange services that should be included with the basic local service revenues. Break out these revenues as follows:

Interconnected VoIP

[Show Helpful Hint](#)

404.4 Bundled service - Interconnected VoIP and service for a broadband connection

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	
404.5 Unbundled service - Interconnected VoIP only									
\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

Interconnected VoIP – Long Distance Reporting

Did you receive any revenues for providing **ordinary long distance services (i.e., traditional IXC service or long distance interconnected VoIP service)**?

YES - [Click here](#)

NO - Continue to next question

Please report ordinary long distance revenues (e.g., direct-dialed MTS, customer toll-free (800/888, etc.) service, or "10-10" calls). Include revenues from most toll calls placed for a fee and flat monthly charges billed to customers, account maintenance, PICC pass-through charges, and monthly minimums. Break out the revenues as follows:

[Show Helpful Hint](#)

414.1 Itemized long distance charges on wireline and wireless bills except interconnected VoIP

\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

414.2 All interconnected VoIP long distance including itemized long distance charges

\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

Line 414.2 — Separately billed revenue for ordinary long distance provided to end users using interconnected VoIP

Interconnected VoIP Bundles

Allocation of revenues between interconnected VoIP telecommunications and bundled non-telecommunications, such as information services and consumer premises equipment (CPE), are governed by the Commission's bundling rules.

The Commission adopted two methods for allocating revenue when telecommunications services and CPE/enhanced services are offered as a bundled package.

- The first option is to report revenues from bundled telecommunications and CPE/enhanced service offerings separately, based on the unbundled service offering prices, with no discount from the bundled offering being allocated to telecommunications services.
- Alternatively, filers may elect to treat all bundled revenues as telecommunications service revenues for purposes of determining their universal service obligations.

Filers may choose to use allocation methods other than the two described above. Filers should realize, however, that any other allocation method may not be considered reasonable and will be evaluated on a case-by-case basis.

Supporting documentation must be maintained for any method chosen when allocating revenue.

Non-Interconnected VoIP service

A non-interconnected VoIP service is a service that:

- Enables real-time voice communications that originate from or terminate to the user's location using Internet protocol or any successor protocol; and
- Requires Internet protocol compatible customer premises equipment; and
- Does not include any service that is an interconnected VoIP service.

Non-interconnected VoIP customers cannot make or receive calls from the PSTN.

Non-Interconnected VoIP Revenue

E-FILE

Company Name: USAC Test Amy

Filer ID: 889993

2019 FCC Form 499-A
(Reporting calendar 2018 revenues)

REVENUE INFORMATION SUMMARY

Below please find all of the revenue reporting sections of the FCC Form 499-A. As you enter your data, be sure that you understand the requirements as indicated in the 2019 [FCC Form 499-A Instructions](#).

To start:

To enter your revenue information by going section by section through the entire form, click the Carrier's Carrier "EDIT" button. At the end of the section, you can continue to subsequent sections or return to this page.

To enter your revenue information in a particular section, click the "EDIT" button for that section. At the end of the section, you can continue to subsequent sections or return to this page.

Please note: If you do not have any revenue to report for a particular revenue section, you do not need to edit that section; zeroes will populate.

Once you have successfully completed entering your revenue information, click the "Go to Main Page" button below to review and submit your FCC Form 499-A to USAC.

Carrier's Carrier

This section is for reporting revenues received from (1) carriers that contributed to the federal universal service fund (USF); OR (2) USAC or state sources for universal service support.

Edit

End-User

This section is for reporting revenues received from end-users, or carriers that did not contribute to the federal USF, for providing telecommunications or interconnected VoIP services.

Edit

Non-Telecommunications

This section is for reporting revenues received for providing non-telecommunications services.

Edit

Non-Interconnected VoIP

This section is for reporting revenues received for providing non-interconnected VoIP services.

Edit

Excluded Reseller Revenue

This section is for reporting revenues from carriers that did not contribute to USF that you would like to exclude from other contribution bases (e.g., NANPA, TRS, LNP).

Edit

Uncollectible Revenue or Bad Debt

This section is for reporting any uncollectible revenue or bad debt.

Edit

Non-Interconnected VoIP is considered 'non-telecommunications' so you'll need to enter that revenue in its associated category.

After clicking on 'Edit', you should once again click on 'Expand All' to see the description of the service along with the revenue data entry boxes.



Non-Interconnected VOIP Revenue

NON-INTERCONNECTED VOIP REVENUE

In this section, report revenues received from providing non-interconnected VoIP not included in any other category. Non-interconnected VoIP is a service that (i) enables real-time voice communications that originate from or terminate to the user's location using Internet protocol or any successor protocol and (ii) requires Internet protocol compatible customer premises equipment, but (iii) is not an interconnected VoIP service. For more information, please see the [FCC Form 499-A Instructions](#).

Show Helpful Hint

418.4 Non-interconnected VoIP revenues not included in any other category

\$ 0.00

Total Revenues

0.00 %

Interstate %

0.00 %

International %

\$ 0.00

Interstate Revenues

\$ 0.00

International Revenues

Use of Safe Harbors

1. Interconnected VoIP providers that choose to use the safe harbor percentage of 64.9% for interstate revenues may assume that the FCC will not find it necessary to review or question the data underlying their reported percentages.
2. Safe harbor percentages **can not be** applied to universal service pass-through charges, fixed local, or itemized toll charges. All filers must report the actual amount of interstate and international revenues for these services.
3. All affiliated wireless telecommunications providers, interconnected and non-interconnected VoIP providers must make a single election for each type of safe harbor.
4. Filers should use the same methodology (traffic study or safe harbor) to report interstate and international jurisdictions on the FCC Form 499-A as used on the FCC Form 499-Qs to forecast revenue in each quarter of the applicable calendar year.

Data Entry of Safe Harbor

To enter revenues using the safe harbor percentage, enter in the total revenue in the 'Total Revenues' box.

The system does not allow you to enter a % in the 'Interstate %' box.

Interconnected VoIP
[Show Helpful Hint](#)

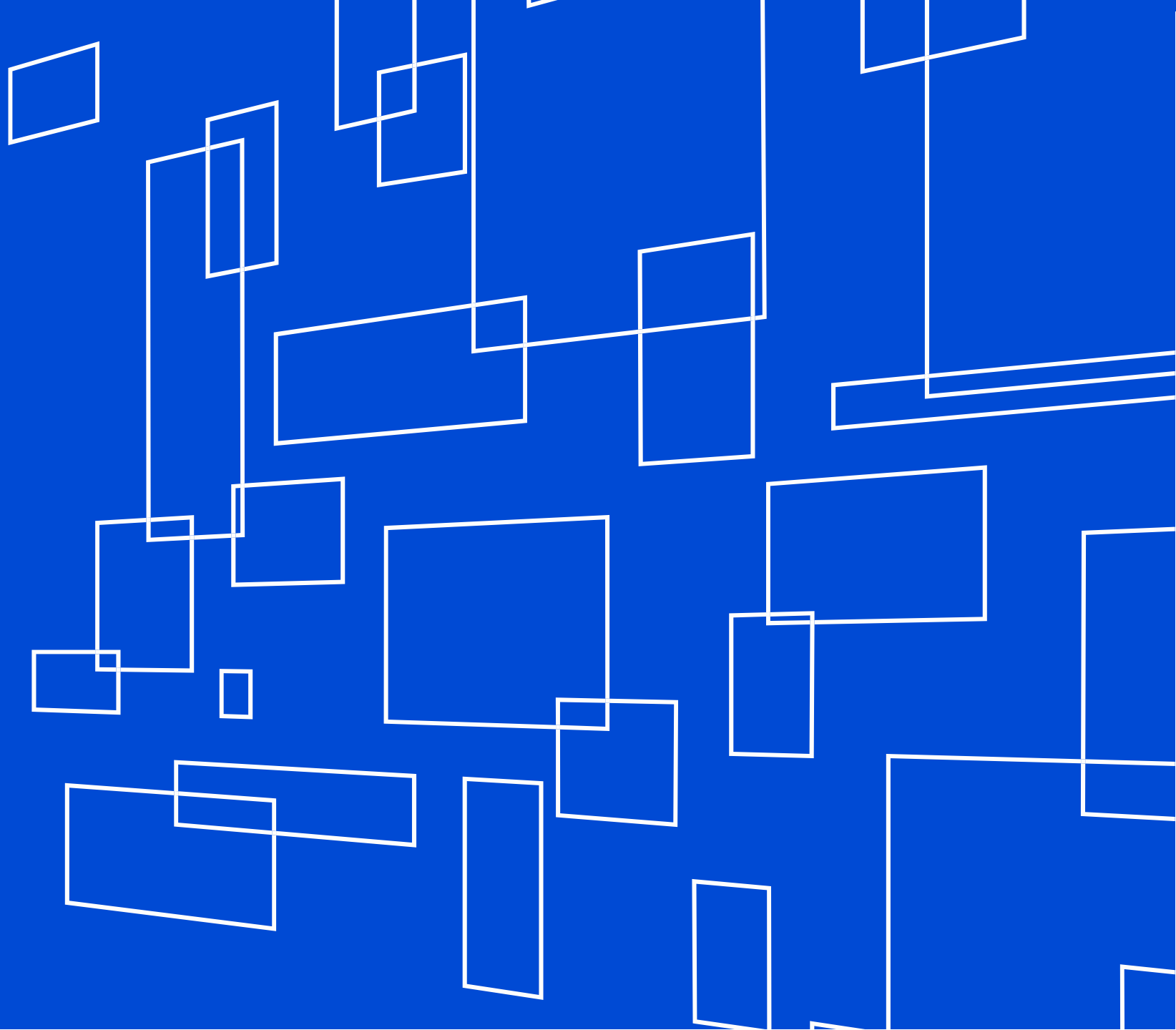
404.4 Bundled service - Interconnected VoIP and service for a broadband connection

\$ 100,000.00	64.90 %	0.00 %	\$ 64,900.00	\$ 0.00
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

On your calculator, take the amount of total revenue you entered and multiply by .649 (VoIP Safe Harbor %) and enter the resulting answer in the 'Interstate Revenues' box.

You'll then see the 'Interstate %' box auto populate with the 64.9%.

Questions



Common Revenues

Line by Line



Revenue Reporting Summary

Revenue Reporting Sections

Form 499-A Line

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Lines 503-510	Regional Percentages This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.	Edit
	Certifying Officer Information This section you will need to fill out the filer's Certifying officer information.	Edit

[Save & Close Form](#)[Go To Main Page](#)

Universal Service Support

Universal Service Support Funding

Did you receive any **universal service funding** from either state sources or from USAC for high cost or low income support?

YES - [Click here](#)

NO - Continue to next question

Please report revenues from state sources in column (a) only as intrastate revenues, and revenues from USAC in columns (a) and (d) as interstate revenues.

Show Helpful Hint

308 Universal service support revenues received from federal or state sources

\$ 0.00

Total Revenues

0.00 %

Interstate %

0.00 %

International %

\$ 0.00

Interstate Revenues

\$ 0.00

International Revenues

Line 308 — universal service support revenues should include all amounts that filers receive as universal service support from either states or the federal government. This includes payments received as cash or as a credit against contribution obligations.

Universal Service Surcharge Revenues

Universal Service Surcharge Revenues

Did you receive any **USF surcharge** revenues from customers to recover state or federal USF contributions?

YES - [Click here](#)

NO - Continue to next question

Please report revenues from state and federal USF surcharges. Please note that revenues from federal USF surcharges should be reported as 100% interstate.

[Show Helpful Hint](#)

403 Surcharges or other amounts on bills identified as recovering state or federal USF contributions

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

Itemized charges levied by the reporting entity in order to recover contributions to state and federal universal service support mechanisms should be reported on line 403.

Non-Telecommunications Revenue

NON-TELECOMMUNICATIONS REVENUE

In this section, report revenues other than U.S. telecommunications revenues, including information services, insider wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. For more information, please see the [FCC Form 499-A Instructions](#).

418.1 Bundled with circuit switched local exchange service

\$ 0.00

Total Revenues

418.2 Bundled with interconnected VoIP local exchange service

\$ 0.00

Total Revenues

418.3 Other

\$ 0.00

Total Revenues

- Revenues that are not derived from telecommunications (i.e. rent or sale of equipment)
- Revenues that are derived from telecommunications related functions, but should not be included in the universal service or other fund contribution bases

REVENUE INFORMATION SUMMARY

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[Edit](#)

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[Edit](#)

Non-Telecommunications

This section is for reporting revenues received for providing non-telecommunications services.

[Edit](#)

Non-Interconnected VoIP

This section is for reporting revenues received for providing non-interconnected VoIP services.

[Edit](#)

Excluded Reseller Revenue

This section is for reporting revenues from carriers that did not contribute to USF that you would like to exclude from other contribution bases (e.g., NANPA, TRS, LNP).

[Edit](#)

Uncollectible Revenue or Bad Debt

This section is for reporting any uncollectible revenue or bad debt.

[Edit](#)

Regional Percentages

This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.

[Edit](#)

Certifying Officer Information

This section you will need to fill out the filer's Certifying officer information.

[Edit](#)[Save & Close Form](#)[Go To Main Page](#)

Total Bad Debt

If the filer has bad debt or uncollectible revenue, it is reported on a separate line number.

Filers do NOT subtract it from gross billed revenues reported earlier.



Total Bad Debt

Total Bad Debt

Enter the bad debt associated with your total gross billed revenue from all sources (Line 419 above).

Show Helpful Hint

419 Gross billed revenue from all sources: Carrier's Carrier, End-User, Non Telecom, Non-Interconnected VoIP
[FCC Form 499 lines: 303 through 314 plus 403 through 418]

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

421 Uncollectible revenue/bad debt associated with gross billed revenue shown on Line 419

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

Gross billed revenue from all sources net of bad debt
[FCC Form 499 lines: 419 minus 421]

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

System Calculated

User Entered

System Calculated

End User Bad Debt

End User Bad Debt

Did you have bad debt associated with your revenue billed to end users?

YES - [Click here](#)

NO - Continue to next question

Enter the bad debt associated with your end-user revenue specific to the universal service contribution base from Line 420.

420 Gross universal service contribution base amounts: end-user minus international originating and terminating in foreign points
[FCC Form 499 lines: 403 through 411 plus 413 through 417]

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

System Calculated

422 Uncollectible revenue/bad debt associated with universal service contribution base revenue shown on Line 420

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

User Entered

423 Net universal service contribution base amounts
[FCC Form 499 lines: 420 minus 422]

\$	0.00	0.00	%	0.00	%	\$	0.00	\$	0.00
Total Revenues		Interstate %		International %		Interstate Revenues		International Revenues	

System Calculated

REVENUE INFORMATION SUMMARY

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To enter your revenue information by going section by section through the entire form, click the Carrier's Carrier "EDIT" button. At the end of the section, you can continue to subsequent sections or return to this page.

To enter your revenue information in a particular section, click the "EDIT" button for that section. At the end of the section, you can continue to subsequent sections or return to this page.

Please note: If you do not have any revenue to report for a particular revenue section, you do not need to edit that section; zeroes will populate.

Once you have successfully completed entering your revenue information, click the "Go to Main Page" button below to review and submit your FCC Form 499-A to USAC.

Carrier's Carrier

This section is for reporting revenues received from (1) carriers that contributed to the federal universal service fund (USF); OR (2) USAC or state sources for universal service support.

[Edit](#)

End-User

This section is for reporting revenues received from end-users, or carriers that did not contribute to the federal USF, for providing telecommunications or interconnected VoIP services.

[Edit](#)

Non-Telecommunications

This section is for reporting revenues received for providing non-telecommunications services.

[Edit](#)

Non-Interconnected VoIP

This section is for reporting revenues received for providing non-interconnected VoIP services.

[Edit](#)

Excluded Reseller Revenue

This section is for reporting revenues from carriers that did not contribute to USF that you would like to exclude from other contribution bases (e.g., NANPA, TRS, LNP).

[Edit](#)

Uncollectible Revenue or Bad Debt

This section is for reporting any uncollectible revenue or bad debt.

[Edit](#)

Regional Percentages

This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.

[Edit](#)

Certifying Officer Information

This section you will need to fill out the filer's Certifying officer information.

[Edit](#)[Save & Close Form](#)[Go To Main Page](#)

Regional Percentages

VoIP providers are required to the percentage of revenue sold in each region of the US as outlined on the form.

This percentage is used by the Local Number Portability (LNP) administrator to determine your contribution to the LNP fund.



Regional Percentages

REGIONAL REVENUE PERCENTAGES FOR LOCAL NUMBER PORTABILITY (LNP)

		Carrier's Carrier Revenue Regions	End User Revenue Regions
503 Southeast:	Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands	<input type="text" value="0"/> %	<input type="text" value="0"/> %
504 Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	<input type="text" value="0"/> %	<input type="text" value="0"/> %
505 West Coast:	California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island	<input type="text" value="0"/> %	<input type="text" value="0"/> %
506 Mid-Atlantic:	Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	<input type="text" value="0"/> %	<input type="text" value="0"/> %
507 Mid-West:	Illinois, Indiana, Michigan, Ohio, and Wisconsin	<input type="text" value="0"/> %	<input type="text" value="0"/> %
508 Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	<input type="text" value="0"/> %	<input type="text" value="0"/> %
509 Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas	<input type="text" value="0"/> %	<input type="text" value="0"/> %
510 Total:		<input type="text" value="0"/> %	<input type="text" value="0"/> %

Save & Return to Summary

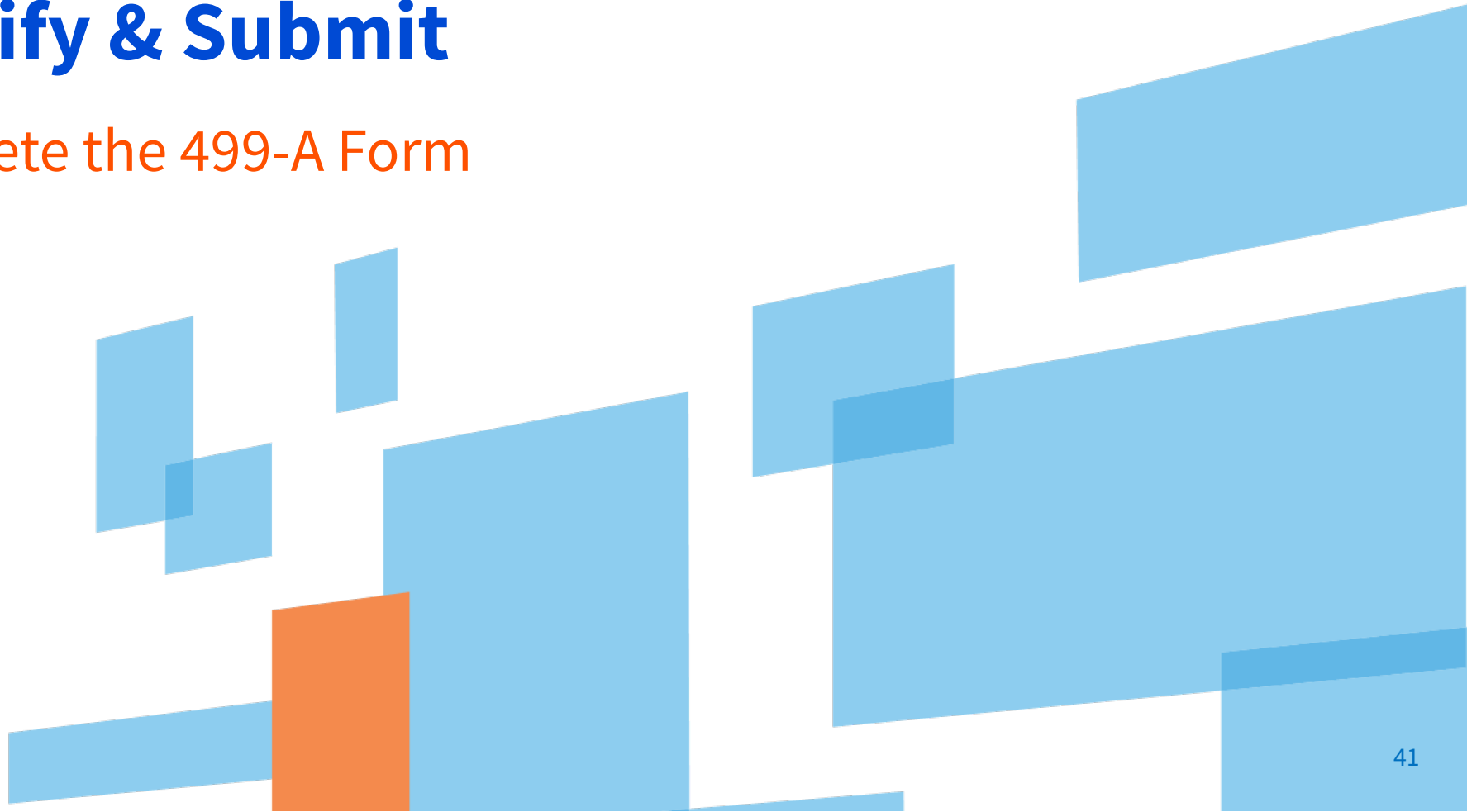
Save & Continue

[Expand All](#)

Save & Close

Certify & Submit

Complete the 499-A Form



Review, Certify & Submit

Once the data entry is complete on the FCC Form 499-A, **USAC does not consider it submitted until a Company Officer electronically signs (certify) and submits the form.**

E-File preparers cannot submit the FCC Form 499-A, only a Company Officer can.

This quick video will demonstrate the steps to submit the form.

Video Reference

From www.usac.org,
select 'Service Providers'

- Videos
- Form 499-A
- 'Form 499-A Certification' video

Certify the FCC Form 499-A

Company Name:

Filer ID: 822

2018 FCC Form 499-A

(Reporting calendar 2017 revenues)

MAIN PAGE: 2018 FCC FORM 499-A (REPORTING ACTUAL REVENUES FROM CALENDAR YEAR 2017)

Thank you for choosing to electronically file your FCC Form 499-A. Use this E-File system to update your registration information and to report your actual revenues from calendar year 2016. As you enter your data, be sure that you understand the requirements as indicated in the 2017 [FCC Form 499-A Instructions](#).

Update Registration
Information

(Pages 1-3 of FCC Form 499-A)

Review and update your registration information, including your company contact names and addresses, carrier type and activities, and jurisdiction. The E-File system has pre-populated this information from your prior FCC Form 499 submissions.

Enter/Update Revenue
Information

(Pages 4-8 of FCC Form 499-A)

Enter or update your revenue information for calendar year 2016. If you are submitting a revision, the E-File system has pre-populated revenue information from your last filing.

Submitting the Form

Throughout the data entry process, the E-File system will conduct validations of your data and will advise you of any issues it detects. The "Review and Certify My Filing to USAC" button will be enabled only when any identified issues have been resolved.

Save & Close Form

Review & Certify
My Filing to USAC

Alternate Method for Officer Certification

The screenshot shows the USAC website interface. On the left is a navigation menu under the heading 'Information Center'. The menu items are: Contributors, Payments, Pending Certifications, Download Forms, and Authorized Users. Under 'Contributors' are links for 'Create New Form', 'Search Forms', '499Q Bulk Submission', and 'View Sent Issue Emails'. Under 'Payments' is 'Form 499Q'. Under 'Pending Certifications' is 'Form 499A', which is highlighted with a blue box. Under 'Download Forms' is 'Download Forms'. Under 'Authorized Users' are links for 'New User', 'Add or Remove 499 Users', and 'Pending Users'. The main content area on the right is titled 'Information Center' and contains two tables. The first table, 'Contributors', has columns for 'Form 499 Filer ID', 'Company Name', and 'Tax ID'. It contains one record for '889993' (USAC Test Amy) with 'Tax ID' 99-9999999. The second table, 'Authorized Users', has columns for 'Email' and 'Full Name'. It displays the message 'No Records Found.'

Contributors		
Form 499 Filer ID	Company Name	Tax ID
889993	USAC Test Amy	99-9999999

Authorized Users	
Email	Full Name
No Records Found.	

If the company officer did not complete the form themselves and had a preparer do it for them, they will receive a notification that the form is ready for certification.

To certify, log in to E-File and find the 'Pending Certifications' option in the left hand navigation menu.

Confirmation Message

FORM 499-A - FILING COMPLETE - CONFIRMATION MESSAGE



Thank you for submitting your 499 worksheet to the Form 499 Data Collection Agent (DCA).

You have successfully completed the Online Submission and Certification process.

Thank you for using USAC's online filing application.

Both the Preparer and the Officer will get a confirmation that the form was submitted.

What to Expect After Filing



499 Form Status

Forms not yet reviewed by USAC have the status of '[Certified](#)'.

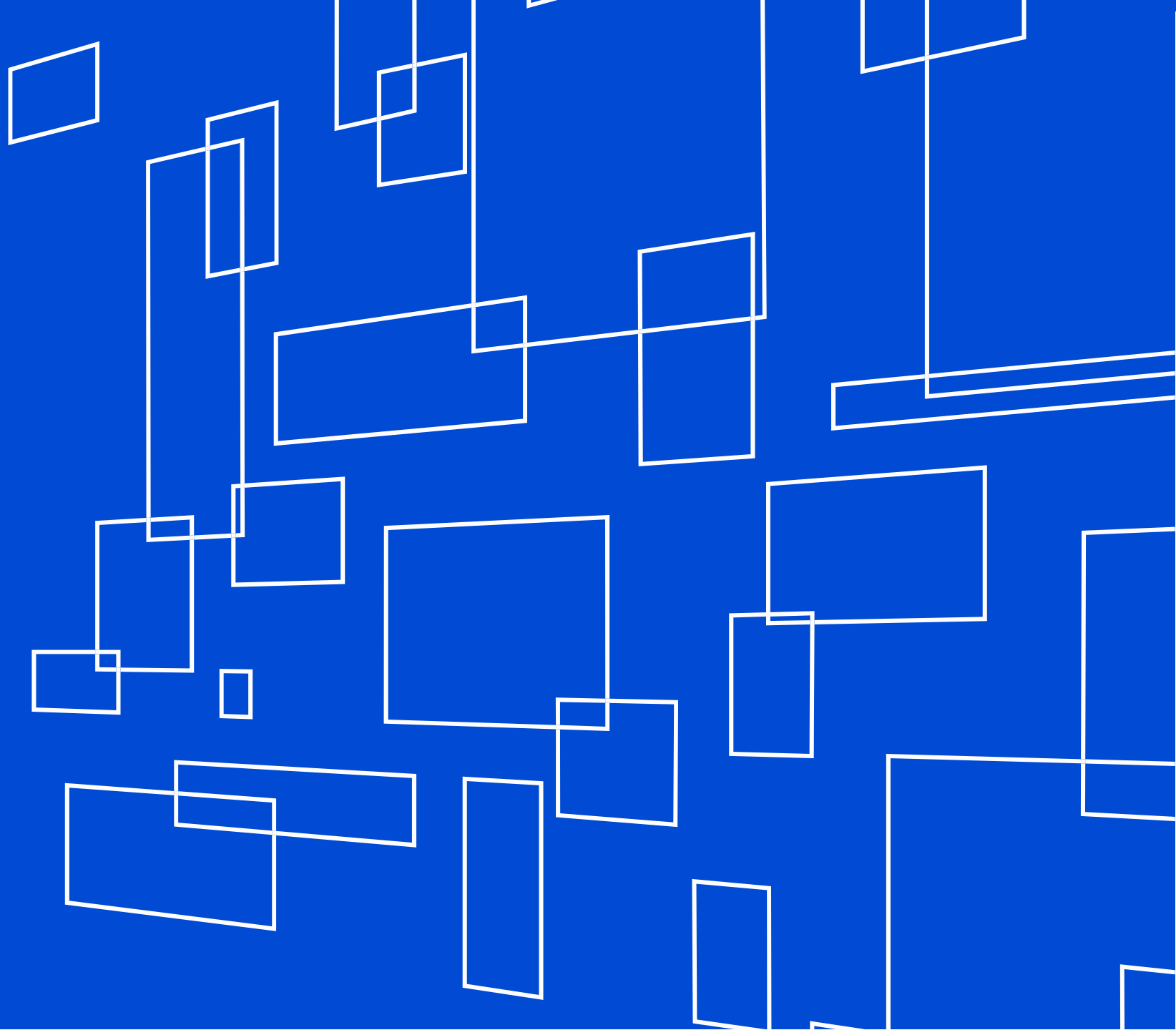
Approved forms will have the status of '[DCA Approved](#)'.

Forms are often reviewed individually by a 499 analyst. If the analyst has any questions about the revenues reported on the forms, they will send an Issue Email to the preparer. The form's status will change to '[Issue Carrier Response Required](#)'. These issues need to be addressed by the filer – please do not ignore.

A complete listing of the different form status can be found online:

[USAC](#) | [Service Providers](#) | [Contributing to the USF](#) | [What to Expect After Filing](#)

Questions



Common Audit Findings

- Description of real audit findings
- Audit tips from the internal audit team and 499 analysts

Appeals & Audits

Appeals

Beneficiary and Contributor Audit Program (BCAP) ^

Beneficiary and Contributor Audit Program (BCAP)

Contributors

High Cost Program

Lifeline Program

Rural Health Care Program

E-rate Program

PQA Program

Common Audit Findings: Contributors

In USAC's continuing efforts to ensure carriers are successful at following FCC rules, we have put together a list of some of the most common problem areas identified during audits.

For more information about the audit process, review the [BCAP page](#) of our website, which includes a [checklist](#) of documentation contributors should maintain for audit purposes. Using all of this information will help to expedite the audit process and should reduce or eliminate audit findings in the future.

Audit Findings

For specific areas of revenue reporting on the FCC Form 499-A, we have outlined a description of the revenue reported, some common audit findings, and ways to prevent a finding like this in the future.

[Show All](#)

FINDING: Error in Categorizing Fixed Local/Long Distance Bundled Service Revenue on Lines 404.1 & 404.2

FINDING: Failure to Report Itemized State and Federal USF Surcharges as Revenue

FINDING: Improper Assessment of USF on End-User Bill

For More Assistance

- ✓ Call Form 499-A Hotline beginning March 1
 - Phone: (866) 411-8722
 - Hours: Monday-Friday 9 AM to 5 PM ET
- ✓ Submit an email to Form499@usac.org
- ✓ Visit our [online learning library](#)
- ✓ USAC's Regular Customer Support Available Year Round
 - ✓ (888) 641-8722

2020 FCC Form 499-A Webinar Series

Wireline Local & Long Distance Companies

- Thursday, February 13, 2020 2:00-3:00 PM ET

Mobile Service Providers

- Tuesday, February 18, 2020 2:00-3:00 PM ET

Providers of All Other Services

- Thursday, February 20, 2020 2:00-3:00 PM ET



Universal Service
Administrative Co.