DISCLAIMER

To accommodate all attendees, real-time closed captions will be present during this presentation. This is a new feature we are testing out to improve webinar accessibility for all. We understand it is a significant change and appreciate your patience. We apologize in advance for any transcription errors or distractions. Thank you for your support.
Housekeeping

1. Follow the email instructions for audio options
2. The audience will remain on mute
3. Enter questions at any time using the “Questions” box in the GoToWebinar panel
4. If your audio or slides freeze, restart the webinar
5. Relevant documents found in the “Handouts” box in the GoToWebinar panel
6. This webinar is being recorded and will be posted on the “Webinar” page on USAC’s website
Meet Our Presenter

Amy Kavelman
Senior Telecom Industry Analyst | Contributor Operations

Ms Kavelman is a member of the 499 team that analyzes revenue reported on the FCC Form 499-A. She has worked at USAC for 11 years.

amy.kavelman@usac.org
Webinar Overview

In this webinar, designed for service providers new to USAC, we’ll cover the basics of the 499 ID and the filing requirements.
Agenda

- 498 ID & 499 ID Purpose
- 499 ID Assignment
- Filing Calendar
- Quarterly Form 499-Q
- Annual Form 499-A
- Online Help
498 ID & 499 ID
Understanding the Difference
Purpose of These IDs

499 ID
- Takes it’s name from the registration form – FCC Form 499-A
- Identification used to contribute to the Universal Service Fund

498 ID
- Takes it’s name from the registration form – FCC Form 498
- Identification used to receive Universal Service funding
ID Differences

498 ID
aka SPIN (Service Provider Identification Number)
Nine digit number beginning with “143” (i.e. 143999999)

Who - Telecommunications Providers, Schools, Libraries

Why - to receive funding from any of the 4 programs USAC administers: Rural Health Care, High Cost, Lifeline, Schools and Libraries

How - Complete Form 498

499 ID
aka Filer ID or 499 Filer ID
Six digit number beginning with an “8” (i.e. 889993)

Who - All telecommunications Providers, including VoIP service providers and resellers

Why - to contribute to the Universal Service Fund

How - Complete Form 499-A

Companies that have a 498 ID don’t necessarily have to have a 499 ID, and vice versa!
499 ID Assignment

Next Steps
Email Notification of Assignment

Next Steps

Two emails were sent to the Company Officer listed on the registration form.

1. Company Officer user name and log in instructions
2. Assignment of the 499 Filer ID and a list of forms you are required to file.

The Company Officer should now add any employees as users to USAC’s E-File system. Functions performed in E-File are form preparers, additional company officers and employees responsible for paying USAC invoices.

ALL FCC Forms must be submitted online through E-File. Paper copies are not accepted.
Newsletter Subscription

Found on main webpage at www.usac.org
Adding E-File Users
Only Company Officers can add users to a 499 Filer ID. Select Add/Remove 499 Users under log in drop down.
Add Authorized Users in E-File

• The email address entered also acts as your E-File user ID

• The email address entered is specific to the person and not an email address shared with another person(s) or a generic email address (e.g. Billing@gmail.com)

• The email address listed above is the address to which business communications, including confidential business communications, may be sent.
Add Authorized Users in E-File

- Enter in the contact information of the user you are adding.
- Place a check mark in the box confirming that the user ID you are adding meets the USAC terms and conditions.
- Scroll down to assign a role to the new user.
Add Authorized Users in E-File

• Determine the level of access you will grant to the new user.
  • Company officers are the only persons who can certify an FCC Form.
  • Company officers can also add/remove users who have authority to access the account.

• Select which Filer IDs the new user will have access to by highlight the filer ID and clicking the right arrow button to move it to the ‘Selected Filer IDs’ column.

• Complete the set up by clicking the ‘Submit’ button
2021 Filing Calendar
When to File the FCC Forms 499
1. Required for EVERYONE

2. The **FCC Form 499-A** is the annual form used to report the company’s *actual* revenue billed during the *prior* calendar year.

3. The FCC Form 499-A is due annually on April 1.

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**FCC Form 499-Q**

1. Required for all non-*de minimis* filers

2. The **FCC Form 499-Q** is used to *project* or *forecast* the company's revenue for the *next* calendar quarter.

3. The FCC Form 499-Q due dates:
   - February 1
   - May 1
   - August 1
   - November 1

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**ALL FCC Forms** must be submitted online through E-File. **Paper copies are not accepted.**
<table>
<thead>
<tr>
<th>Due Date</th>
<th>Revenue Reported</th>
<th>Revision Deadline</th>
<th>Contributor Invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td>FCC Form 499-Q</td>
<td>2Q projected 2021 4Q revenue 2020</td>
<td>March 17, 2021</td>
<td>April – June 2021</td>
</tr>
<tr>
<td>February 1, 2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FCC Form 499-A</td>
<td>Prior year: 2020 January - December</td>
<td>March 31, 2022</td>
<td>July 2021</td>
</tr>
<tr>
<td>April 1, 2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FCC Form 499-Q</td>
<td>3Q projected 2021 1Q revenue 2021</td>
<td>June 17, 2021</td>
<td>July – September 2021</td>
</tr>
<tr>
<td>May 3, 2021*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FCC Form 499-Q</td>
<td>4Q projected 2021 2Q revenue 2021</td>
<td>September 16, 2021</td>
<td>October – December 2021</td>
</tr>
<tr>
<td>August 2, 2021*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FCC Form 499-Q</td>
<td>1Q projected 2022 3Q revenue 2021</td>
<td>December 16, 2021</td>
<td>January – March 2022</td>
</tr>
<tr>
<td>November 1, 2021</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* When a form due date falls on a weekend or holiday, the form is due the following business day.
Quarterly Filing Periods

Filing Dates – from the FCC Form 499-Q

One form is used to file all four of the quarterly filings. The relevant time periods are included on the form showing the filer exactly what time periods the form is reporting.

Below is a screen shot from the 2022 FCC Form 499-Q. You can find a copy of this form on our [website](#).

<table>
<thead>
<tr>
<th>Block 3: Contributor Historical and Projected Revenue Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>113</td>
</tr>
<tr>
<td>☐ November 1, 2021</td>
</tr>
<tr>
<td>☐ February 1, 2022</td>
</tr>
<tr>
<td>☐ May 1, 2022</td>
</tr>
<tr>
<td>☐ August 1, 2022</td>
</tr>
</tbody>
</table>

* When a form due date falls on a weekend or holiday, the form is due the following business day.
Find the FCC Forms 499

Navigate to USAC’s website: www.usac.org

Click on the words “Service Providers” from the top right hand of page

Mega Menu will display with further menu selections for Service Providers.
Select *Forms & Instructions* from the drop down mega menu.
All 3 forms relevant to Service Providers can be found on this page.

The paper copy of the instructions as well as the form itself are listed in this section. Actual forms are the last pages of the instructions document.

Click on the name to open up a .pdf document.
As a company reselling services like VoIP or “cloud PBX” offerings, you are responsible for filing your own FCC Form 499-A and if necessary, an FCC Form 499-Q. Your underlying provider does not file these forms on your behalf.

You are also responsible for completing a reseller certificate to your underlying provider. These forms are designed and maintained by your underlying provider. On this form, you usually certify if you contribute directly to USAC for the USF or if you fall below the *de minimis* threshold.
Questions?
Quarterly Filing

Who is Required to File the 499-Q
Who Must File

1. Every non de minimis telecommunications company must file the FCC Form 499-Q.

2. De minimis filers are not required to file the FCC Form 499-Q, but they are requested to email USAC each quarter to notify of their continued de minimis status for the upcoming quarter.
   - Send the email to ‘Form499@usac.org’
   - Include your Filer ID, Company name and the specific FCC Form 499-Q (i.e. February 499-Q) for which you expect to be de minimis.

So the key question is - what exactly is a de minimis company??
Definition of *de minimis*
A filer qualifies for *de minimis* status for a given calendar year when the revenue reported on its corresponding FCC Form 499-A is such that the calculated annual contribution to the federal Universal Service Fund is less than $10,000.

**Annual Revenue Threshold**
For calendar year 2022, filers that bill less than $38,610.04 of combined end user interstate and international telecommunication revenues will be considered *de minimis* for 2021.

Which leads to the question, “How do I know if I’m below the threshold for a quarter?”

**Quarterly Revenue Threshold**
For every quarter in 2022, if the revenue reported on Line 120(b) + (c) is $9,652.51 or less, then the service provider will be *de minimis*.
Form 499-Q
Understanding the Sections
The FCC Form 499-Q (quarterly) is used to determine the amount of money a company must contribute to the universal service fund for a quarter. It is similar in concept to the IRS quarterly estimated tax forms a business must file.

The same form “template” is used for each quarter’s filing. While the filer reports both historical and projected revenues on the form, only the projected revenues are used to determine the contribution amount.
## Paper Form 499-Q

### Company Identification and Contact Info

- **Block 1: Contributor Identification Information**
  - **106. Last name of reporting entity**
  - **104. Firm’s RIN registration identification number**
  - **105. Firm’s RIN registration identification number**

### Reporting Period

- **Historical revenue reporting (Lines 115-117)**
- **Projected revenue reporting (Lines 119 & 120)**

### Safe Harbor designation (Line 114)

### Signature and Certification

- **Block 2: Contact Information**
  - **109. Title of the individual responsible for submitting this form**
  - **110. Telephone number of this person**
  - **111. Fax number of this individual**

- **Block 3: Telecommunications Services**
  - **112. Tenure with current billing point**
  - **113. Historical/revenue (Lines 115-117)**
  - **114. Projected revenue (Lines 119 & 120)**

- **Block 4: Certification**
  - **118. Certification of the reporting entity**
  - **119. Projected revenue reporting (Lines 119 & 120)**
  - **120. Signature of officer (or equivalent if applicable)**

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*For detailed instructions and further information, please refer to the official FCC Form 499-Q guidelines.*
Filing Online

Accessing the Forms Through E-File
Online Filing – Before You Start

• Make sure your internet browser’s ‘pop up blocker’ is **OFF**.
  • The system opens a new window to display the data entry screen for the FCC Form 499-Q.
  • If you have clicked ‘Start Form’ and you don’t see a new, smaller window – you most likely have the pop-ups blocked.

• Please ensure these email addresses from USAC don’t go to your SPAM folder!
  • Important USAC communication comes from the following emails:
    ✓ ‘form499@usac.org’
    ✓ ‘CustomerSupport@usac.org’
    ✓ ‘form499@universalservice.org’

• Not sure if you are *de minimis* or not? FILE the form anyway!
  • We would rather have you report your revenues than us having to estimate on your behalf.
All data entry and submission of 499 forms is done while logged in to USAC’s online system called E-File. You can log in from the main USAC webpage, [www.usac.org](http://www.usac.org), by clicking the blue ‘Sign In’ button at the top of the page.
Once logged in to E-File, the new service provider portal will appear. Only systems in which you have authorization to access will appear. In this example, the user can only access the 498 ID and the 499 Filer ID. Select ‘Manage FCC Forms 499’.
Using the new E-File navigation system, navigate to the Filer ID that you wish to work on. Scroll to the bottom of the screen and summary view of the FCC Form 499s.

To enter the August 499-Q, select the ‘Start Form’ action from the right hand side at the end of the row.
**Online Filing the FCC Form 499-Q**

**Block 3:**
- This section contains the revenue, both past and predicted.
- USAC uses the revenues reported on Line 120 to calculate your support mechanism charges (USF)

### Block 3: Contributor Historical and Projected Revenue Information

<table>
<thead>
<tr>
<th>Filing due</th>
<th>Historical revenues (lines 115-118) for</th>
<th>Projected revenues (lines 119-120) for</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 1, 2019</td>
<td>July 1 - September 30, 2019</td>
<td>January 1 - March 31, 2020</td>
</tr>
<tr>
<td>February 1, 2020</td>
<td>October 1 - December 31, 2019</td>
<td>April 1 - June 30, 2020</td>
</tr>
<tr>
<td>May 1, 2020</td>
<td>January 1 - March 31, 2020</td>
<td>July 1 - September 30, 2020</td>
</tr>
<tr>
<td>August 1, 2020</td>
<td>October 1 - December 31, 2020</td>
<td></td>
</tr>
</tbody>
</table>

**499-A Translation - Carrier’s carrier revenue, Lines 303-314**

**499-A Translation – End User only – Lines 403-417**

**499-A Translation – NON telecommunications Lines 418**

**499-A Translation – End User only – Lines 403-417**
### Revenue Reporting Sections

#### Historical

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Total Revenues in $ (a)</th>
<th>Interstate Revenues in $ (b)</th>
<th>International Revenues in $ (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>115.</td>
<td>Telecommunications provided to other universal service contributors for resale as telecommunications or as interconnected VoIP</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>116.</td>
<td>End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>117.</td>
<td>All other goods and services</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>118.</td>
<td>Gross-billed revenues from all sources [sum of above]</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>119.</td>
<td>Projected gross billed end user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues</td>
<td>$270,000.00</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>120.</td>
<td>Projected collected end user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues</td>
<td>$270,000.00</td>
<td></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

*Column (b) and (c) not requested for Lines 117 and 118.*
IF USAC notices any large differences, USAC will notify the preparer with another email outlining potential issues.

Don’t ignore this email!

It tells you that USAC noticed the filing you just submitted is significantly higher than the previous 499-Q.

This email also includes when you need to submit revisions by.
Revise the FCC Form 499-Q

The Form 499-Q has a very short revision window of 45 days!

This is because the data collected on the form is time sensitive. USAC uses the data for invoicing as well as determining the USF contribution factor.

Click the ‘Revise’ button to open up the 499Q form again and submit changes.

Revisions submitted after the revision date will not be used.
Monthly Invoice

How USAC Uses the Revenues on the 499-Q
On or around the 15th of the month, an online invoice summary is available to authorized users in E-File.

To access this summary page, from the ‘Payments’ section, scroll down to the ‘Select Payment View’, click in the box, and select ‘Invoices’.

“Support Mechanism Charge” is your monthly contribution.
USAC takes the revenue input on Line 120b + 120c. This is displayed on your invoice, page 1, lower left corner.

USAC outlines the calculations for the monthly contribution amount on page 2 of the invoice.
The revenue projections entered on Line 120 will be used for determining your contribution amounts billed on the last quarter of 2021 invoices.
Questions?
Purpose of the Annual Filing
A company reports their actual historical revenues on the FCC Form 499-A. The 2022 FCC Form 499-A reports actual revenues from calendar year 2021. USAC takes the numbers on the 2021 FCC Form 499-A and compares them to the projected revenue from the quarterly FCC Forms 499-Q.

**Actual Revenues**
- 2022 FCC Form 499-A
  - January – December 2020

**Estimated Revenues**
- November 2020 Filing (1st Qtr 2021)
- February 2021 Filing (2nd Qtr 2021)
- May 2021 Filing (3rd Qtr 2021)
- August 2021 Filing (4th Qtr 2021)
Annual True-Up

Compare 499-Q revenue to the 499-A revenue

If the company’s projected revenues for calendar year 2021, reported on the FCC Form 499-Qs, are too high, USAC will calculate your credit.

   The company ‘contributed’ too much over the year.

If the company’s projected revenues are too low, USAC will calculate a “true-up charge” to make up for the contribution deficit.

   The company didn’t contribute enough over the year.

These charges/credits will appear on the company’s July invoice from USAC.
Sections of the Form 499-A
Paper Form 499-A

Eight pages in total.

Block 1: Identification information
- Agent for Service
- Preparer
- Billing
- Company Officers

Block 2: Contact Information
- Preparer
- Billing
- Company Officers

Block 3: Wholesale revenues

Block 4: End User revenues

Block 5: Regional revenue breakout
- Revenue totals

Block 6: Officer certification
Filing the Annual Form
**Remember!** All FCC Forms 499-A and 499-Q must be submitted online.

- Paper copies are NOT accepted.

USAC’s online system, E-File, will display a data entry screen, guiding the user through reporting the revenue on the form.

- These screens do NOT look like the paper copy of the form.
Online Filing the FCC Form 499

Once logged in to E-File, the new service provider portal will appear. Only systems in which you have authorization to access will appear. In this example, the user can only access the 498 ID and the 499 Filer ID.

Dashboard

Upcoming Dates

- **03/19 2020**
  - February FCC Form 499-Q Revision Deadline

- **04/01 2020**
  - FCC Form 499-A Due

- **05/01 2020**
  - FCC Form 499-Q Due

Service Providers

- **Manage FCC Forms 498**: Provide contact and banking information for entities that receive support from universal service programs, manage authorized users.

- **Manage FCC Forms 499**: Report revenue on FCC Forms 499, make USF payments, view payment history, download invoice summary and manage users.

Click to access 499 systems

Help?

Send us a message
Click here

Call us
(888) 641-8722
Online Filing the FCC Form 499

The FCC reviews and updates the FCC Form 499-A prior to releasing it for the year. Until the new form has been released, you will not see the form listed. Typically, the FCC releases the updated FCC Form 499-A in late February.

To start the FCC Form 499-A, select ‘Start Form’ from the row containing the FCC Form 499-A.
Main page for completing of the FCC Form 499-A in E-File.

**Registration Info**

- Update Registration Information
  (Pages 1-3 of FCC Form 499-A)

- Enter/Update Revenue Information
  (Pages 4-8 of FCC Form 499-A)

**Revenue Reporting**

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 2019. As you enter your data, be sure that you understand the requirements as indicated in the 2020 FCC Form 499-A Instructions.

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 or update your revenue information for calendar year 2019. 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.
Registration Information Summary

Information Reported in Registration Section
• Company identification
• Telecommunications services offered
• Holding Company/Affiliates
• Customer contact information
• Form preparer contact information
• USAC billing contact information
• List of company officers
• States where services are sold

Please review this information is correct when submitting the FCC Form 499-A. While the information is pre-populated from last year’s form, take a moment to review for accuracy.

Service providers can update this information at any time during the year by submitting a revision.
## Revenue Reporting Sections

<table>
<thead>
<tr>
<th>Form 499-A Line #</th>
<th>Section Description</th>
<th>Edit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lines 303-315</td>
<td><strong>Carrier’s Carrier</strong>&lt;br&gt;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.</td>
<td>Edit</td>
</tr>
<tr>
<td>Lines 403-417</td>
<td><strong>End-User</strong>&lt;br&gt;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.</td>
<td>Edit</td>
</tr>
<tr>
<td>Lines 418.1-418.3</td>
<td><strong>Non-Telecommunications</strong>&lt;br&gt;This section is for reporting revenues received for providing non-telecommunications services.</td>
<td>Edit</td>
</tr>
<tr>
<td>Line 418.4</td>
<td><strong>Non-Interconnected VoIP</strong>&lt;br&gt;This section is for reporting revenues received for providing non-interconnected VoIP services.</td>
<td>Edit</td>
</tr>
<tr>
<td>Lines 511</td>
<td><strong>Excluded Reseller Revenue</strong>&lt;br&gt;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).</td>
<td>Edit</td>
</tr>
<tr>
<td>Lines 421-422</td>
<td><strong>Uncollectible Revenue or Bad Debt</strong>&lt;br&gt;This section is for reporting any uncollectible revenue or bad debt.</td>
<td>Edit</td>
</tr>
<tr>
<td>Lines 503-510</td>
<td><strong>Regional Percentages</strong>&lt;br&gt;This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.</td>
<td>Edit</td>
</tr>
<tr>
<td></td>
<td><strong>Certifying Officer Information</strong>&lt;br&gt;This section you will need to fill out the filer’s Certifying officer information.</td>
<td>Edit</td>
</tr>
</tbody>
</table>
Placed side by side, you’ll see that the online data entry screen does not look like the paper form.

Click the ‘Expand All’ selection at the bottom of the screen.....
After clicking the ‘Expand All’, every section is expanded and the corresponding line numbers that reference the paper form are displayed.

There’s a lot of lines, so use the scroll bar on the right hand side of the screen to scroll through all of the data entry questions.

If the line number is a service your company sells, enter the total revenue in the box on the left hand side of the screen. For each line on which you provide revenue numbers, you will be required to enter what portion of that total revenue can be attributed to interstate and international.

The percentage boxes are grayed out and will be calculated when you enter the actual revenue numbers.
At the bottom of each data entry page, there is a line of buttons for navigating through the data entry process.
Questions?
Certify and Submit

Complete the FCC Form 499
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.

E-File gives the officer two methods for certifying forms.
**Webinar Training Announcements**

**Annual Training**
- February

**Quarterly Trainings**
- 499-Q Basics

**Monthly Trainings**
- New 499 ID
- Office Hours – open topic and discussion

**Previous webinar recordings also stored here.**
The USAC website offers several options to learn via our online video library as well.

Click on the words ‘Service Providers’ on the main webpage.

Select the ‘Videos’ option from the dropdown menu.
The categories of video training is available at the top of the page.
For More Assistance

Call Customer Support at:
(888) 641-8722 Option 4
Monday – Friday, 9 a.m. – 5 p.m. EST

Form 499 questions: email  Form499@usac.org
USF billing questions: email  Billing@usac.org

Visit the Service Provider’s Learn page