

2023 FCC Form 499-A Webinar Series

Overview for Wireline and Mobile Providers
February 8, 2023



Universal Service
Administrative Co.

DISCLAIMER

To accommodate all attendees, real-time closed captions will be present during this presentation. We apologize in advance for any transcription errors or distractions. Thank you for your support.

Housekeeping

- 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 is in the “**Handouts**” section of webinar panel.
- This webinar is being recorded and a copy of the presentation will be on our website under Service Providers and “**Webinars**”.



Meet the 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.

Amy also develops and delivers most of the 499 training. She has worked at USAC for 12 years.

Raised in central Illinois, she moved to the Washington DC area in 1997.

Webinar Overview

- This webinar is intended for wireline and mobile providers.
- We will cover the most common line numbers used by these service providers when completing their FCC Form 499-A revenue reporting.

Agenda

- Revenue Distinction
 - Reseller vs. End User
 - Interstate & International
- Service Specific Lines
- Common Revenue Lines
- Wrap-Up

Revenue Reporting

Basics for Reporting Revenue on the FCC Form 499-A

Who Must File

Almost **every** telecommunications service provider must file FCC Form 499-A.

Must File

If you have a 499 ID, you must file.

- All VoIP providers, even resellers
- Audio bridging providers
- US Carriers that provide only international service
- Payphone aggregators

Who Doesn't File?

Very few companies.

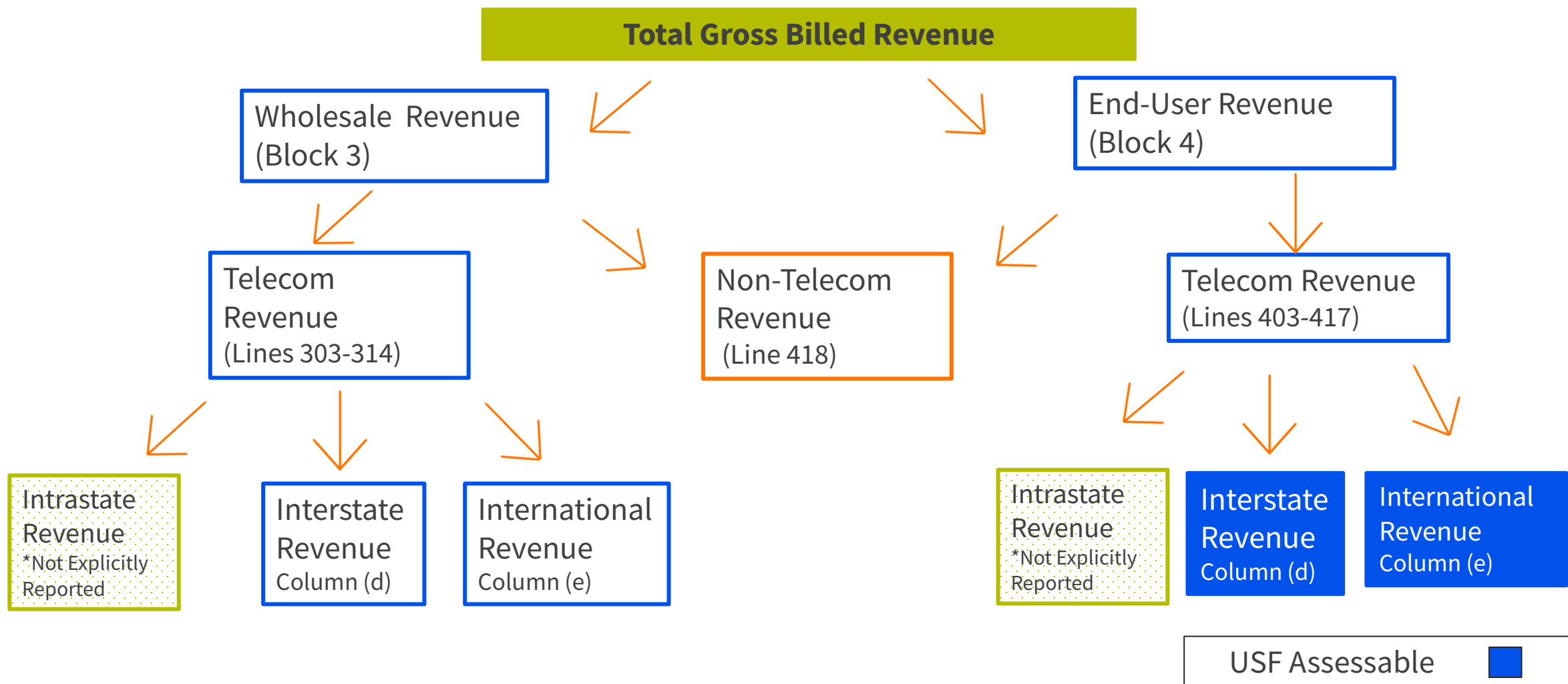
- All non-common-carriers that are *de minimis**
- Government entities, including companies that provide exclusively to government agencies*
- System Integrators*

*and do not provide VoIP services

Record Keeping

- 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 added language to the 2020 form instructions to indicate that failure to “submit supporting documentation” when requested is subject to enforcement action and administrative penalties.
- USAC may ask you to provide the reports used by the filer that were used to determine the revenue numbers reported on the annual Form 499-A.
 - Example: \$4,000 is reported as being collected as FUSF on Line 403. What report did you get that number from? You may be asked to provide it.
- Entities acquiring carrier operations through consolidation, merger, etc., must maintain the records of the acquired entity.

FCC Form 499-A Revenue Reporting



Block 3 vs. Block 4

- Wholesale companies report reseller revenue on Block 3
 - A reseller is defined in the instructions as revenue from a customer that:
 - Incorporates purchased telecommunications services into its own telecommunications offerings, **and**
 - Can reasonably be expected to DIRECTLY contribute to federal universal service support mechanisms based on revenues from those offerings.
- Revenue that does not qualify for Block 3 is reportable in Block 4 as **end-user revenue**.
 - End Users are the final consumer of the service.
 - Resellers with *de minimis* amounts of interstate and international end user revenues
 - These companies are not direct contributors

Reseller Certification

Any filer reporting revenue in Block 3 of the FCC Form 499-A must demonstrate that the reseller meets both parts of the definition.

- Purchasing service(s) for resale, at least in part, and incorporating the purchased services into its own offerings which are, at least in part, assessable U.S. telecommunications or interconnected VoIP service; and
- Either directly contributing or have a reasonable expectation that another entity in the downstream chain of resellers directly contributes to the federal universal service support mechanisms on the assessable portion of revenue from offerings that incorporate the purchased services.

Resellers attest to this definition by signing a Reseller Certificate. Certificates must be submitted annually. **The certificate must be signed by an employee of the company and not a third party.**

Reseller Template

USAC | Service Providers | Resources | Forms & Instructions | **USAC-Designed Forms and Templates**

Resources

Forms ^

Forms & Instructions

Prior Year Forms

USAC-Designed Forms and Templates

Upcoming Dates

Announcements

Quick Links



Glossary of Terms

Appeals and Audits

Multi-Factor Authentication

USAC-Designed Forms and Templates

Paper forms and templates designed to help gather information that is not found on an FCC Form. Follow instructions on each form for submission requirements.

Credit Balance Refund Credit Balance Refund Form 	Who Must File Use this form to request USAC refund your company's credit balance Learn more
FUSF Reseller Certification Template FUSF Reseller Certification Template 	Who Must File Wholesale carriers can use this template to get information from resale customers regarding their FUSF (federal Universal Service Fund) contributions Learn more

Certificates developed by the filer are acceptable as long as they meet the requirements outlined in the FCC Form 499-A instructions, page 39 & 40.

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Reseller Certification Exemption

The following categories of revenues reported in Block 3 do not require a reseller certification.

Category of Revenue	FCC Form 499-A Line #
Per-minute switched access charges and reciprocal compensation	Line 304
Revenues received from carriers as payphone compensation for originating toll calls	Line 306
Charges for physical collocation of equipment pursuant to 47 U.S.C. § 251(c)(6)	Line 307
Revenues that filers receive as universal service support from either states or the federal government	Line 308
Revenues received from another U.S. carrier for roaming service provided to customers of that carrier	Line 309

Questions?

Revenue Reporting

Interstate & International

Reporting Revenues by Jurisdiction

All revenue is entered using the same methodology. Enter the total revenue in the far left hand box, and then break out the interstate and the international. The percentages will be calculated after entering the revenue.

404.5 Unbundled service - Interconnected VoIP only

<div> <div>\$</div> <div>0.00</div> </div> <div>Total Revenues</div>	<div> <div>0.00</div> <div>%</div> </div> <div>Interstate %</div>	<div> <div>0.00</div> <div>%</div> </div> <div>International %</div>	<div> <div>\$</div> <div>0.00</div> </div> <div>Interstate Revenues</div>	<div> <div>\$</div> <div>0.00</div> </div> <div>International Revenues</div>
--	---	--	---	--

Total Revenue [Column (a)] = Intrastate Revenue + Column (d) + Column (e)

Enter **interstate** revenue in Column (d)

Enter **international** revenue in Column (e)

- Jurisdiction is based upon traffic; the originating and terminating points of the final product.
- Revenues from services offered under interstate tariffs should be identified as interstate revenues. (i.e. SLC & LNP)

Interstate & International Examples

Interstate Jurisdictions

- A call from Virginia to Illinois is considered an interstate call.
- Data circuits connecting an office in Nevada with another office in California is considered an interstate circuit.

International Jurisdictions

Filer Picks Up Call in US?	Destination	FCC Form 499-A Line	Example of Call
Yes	International End User Receiver of Call	414.1 (e)	Kansas to Mexico City Receiver
Yes	International End User Receiver of Call	414.1 (e)	London to Mexico, Filer received the call in US & terminated it in Mexico City
Yes	US End User Receiver of Call (Inbound International Call)	418	London to Kansas
No, gets traffic offshore	Foreign Carrier in Mexico City who carries call the rest of the way	412	London to Mexico City Telecom
No, gets traffic offshore	International End User Receiver of Call	418	London Resident to Mexico Countryside recipient of call

Methods for Determining Jurisdiction

1. Total call detail records
 - This is truly the most accurate. If you can get these records and analyze, you should do so
2. Traffic studies
 - By nature, less accurate. We'll discuss the requirements on the next slide
3. Safe Harbor percentages
 - **Wireless Safe Harbor:** interstate revenues associated with Line 309, Line 409, and Line 410:
 - 37.1% of cellular and broadband PCS telecommunications revenues
 - 12.0% of paging revenues
 - 1.0% of analog SMR dispatch revenues

Traffic Studies

- Traffic studies must meet the following requirements (page 41 on instructions):
 - Traffic studies must be designed to produce a margin of error of no more than one percent with a confidence level of 95%
 - If a non-random sample is used (one example of this is a stratified sample) the traffic study should be described and an explanation provided as to why the non-random technique doesn't result in a biased sample
 - Traffic studies should include at least an explanation of the sampling and estimation methods used and an explanation of why it results in an unbiased result

Email your 2022 traffic studies that support your revenues reported on the 2023 FCC Form 499-A to the address Form499@usac.org at the same time you submit your Form 499-A.

Subject Line: 2022 Traffic Study for Filer ID 8xxxxxx

Quarterly emails submitting traffic studies are no longer required.

Use of Safe Harbors

Wireless and VoIP providers that cannot determine the actual interstate revenue to report either through call detail records or a traffic study, can use the appropriate FCC approved Safe Harbor percentage.

- 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.**
- All affiliated wireless telecommunications providers, interconnected and non-interconnected VoIP providers must make a single election for each type of safe harbor.
- 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?

Wireline Local and Long Distance Revenues

Line by Line

Reporting Wireline Revenues

Most Used Line Numbers for Wholesalers

- Line 303.1 & 303.2 – Fixed local services, PICC
- Line 304.1 & 304.2 – Fixed local services, per minute charges
- Line 310 – Operator and toll calls with alt billing arrangements
- Line 311 – Ordinary long distance
- Line 312 – Long distance private line
- Line 314 – All other Long distance

Reporting Wireline Revenues

Most used line numbers for end user revenue

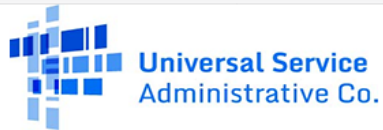
- Line 404.1, 404.2 & 404.3 – Traditional circuit switched
- Line 406– Private line and special access
- Line 408 – Other local telecom revenue
- Line 412 – International: foreign start and end points
- Line 413 – Operator and toll calls with alt billing arrangements
- Line 414.1 – Ordinary Long distance
- Line 415 – Long distance private lines
- Line 417 – All other long distance

Reporting Mobile Revenue

Most Used Service Specific Line Numbers

- Line 309 – Monthly, activation and messaging except toll
- Line 311 – Ordinary long distance
- Line 409 – Monthly and activation
- Line 410 – Roaming and air-time charges for toll calls, but excluding separately stated toll charges
- Line 414.1 – Ordinary long distance

Completing the FCC Form 499-A



E-FILE

Company Name: USAC Test Amy
Filer ID: 889993

2020 FCC Form 499-A
(Reporting calendar 2019 revenues)

MAIN PAGE: 2020 FCC FORM 499-A (REPORTING ACTUAL REVENUES FROM CALENDAR YEAR 2019)

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](#).

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 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.

Save & Close Form

Review & Certify
My Filing to USAC

From the main data entry screen, select the button named **'Enter/Update Revenue Information'**.

Revenue Reporting Sections

<p>Carrier's Carrier - (Form 499-A Lines 303-315)</p> <p>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.</p>	Edit
<p>End-User - (Form 499-A Lines 403-417)</p> <p>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.</p>	Edit
<p>Non-Telecommunications - (Form 499-A Lines 418.1-418.3)</p> <p>This section is for reporting revenues received for providing non-telecommunications services.</p>	Edit
<p>Non-Interconnected VoIP - (Form 499-A Line 418.4)</p> <p>This section is for reporting revenues received for providing non-interconnected VoIP services.</p>	Edit
<p>Excluded Reseller Revenue - (Form 499-A Line 511)</p> <p>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).</p>	Edit
<p>Uncollectible Revenue or Bad Debt - (Form 499-A Lines 421-422)</p> <p>This section is for reporting any uncollectible revenue or bad debt.</p>	Edit
<p>Regional Percentages - (Form 499-A Lines 503-510)</p> <p>This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.</p>	Edit
<p>Certifying Officer Information</p> <p>This section you will need to fill out the filer's Certifying officer information.</p>	Edit

End User Revenue Section

When you select each section, you'll need to click 'Yes' to go into the section. The system was designed to 'talk' the user through data entry. Many find it easier to look for the specific line numbers.

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?

Yes

No

Save & Return to Summary

Save & Continue

Expand All

Save & Close

An orange arrow pointing from the right towards the 'No' button in the survey question.

30

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.



Expand All – Line Numbers Display

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

Total Revenues

Interstate %

International %

Interstate Revenues

International Revenues

Unbundled local service

404.3

Local-only service provided at a flat rate

\$

0.00

0.00

%

0.00

%

\$

0.00

\$

0.00

Total Revenues

Interstate %

International %

Interstate Revenues

International Revenues

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

This display list is LOOONG.

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

Line 404 – Traditional Circuit Switched

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
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

Unbundled local service

404.3 Local-only service provided at a flat rate

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

Line 404.1 and **line 404.2** reflect a bundled package. If one shows revenue, the other must also show revenue.

- 404.1 holds the local service portion of a flat-fee plan that includes interstate calling with local service, and
- 404.2 holds the toll portion of the plan.

Note that both local and toll portions might have interstate revenue, depending on your location.

- When summed, the amount in the first column (column A) for lines 404.1 and 404.2 should equal the total revenue for bundled local service.
- **Line 404.3** shows revenue from local plans (aside from VoIP plans) that do not include interstate calling at all.

Fixed Local Service

- Fixed local service includes monthly charges, local message and toll charges, connection charges, vertical features, and other local exchange services.
- Other charges contained in the definition of fixed local services include optional extended area service, dialing features, local directory assistance, automatic number identification (ANI) charges, connection charges, mobile interconnect charges, local exchange revenue settlements, and local teleconferencing charges.
- Revenue from LNP surcharges should be reported as interstate revenue.
- Fixed local service does NOT include the following: local private line revenue, special access revenue, cellular revenue, pass-through subscriber line charges.
- PRI circuits that are used to provide local or long distance are included with their revenue on line 404.

Unbundling Services for Revenue Reporting

- To report bundled service revenues, the Filer should determine the appropriate portion of revenue to allocate to interstate and international toll service in a manner that is consistent with their supporting books of account and records.
- There are three options for reporting the revenue from bundled service:
 - Report bundled services based on the price of the unbundled services with no discount being allocated to telecommunications services
 - Report bundled revenue as 100% telecommunications revenue
 - Provide a traffic study

Line 414.1 – End User Long Distance

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, PIOC 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	

Fixed Wireline Long Distance Revenues

- Fixed wireline long distance revenue includes revenue from most toll calls placed for a fee, flat monthly charges, monthly minimums, other toll revenue that is not VoIP revenue.
- Fixed wireline long distance goes on line 414.1.
- Remember that if your company provides a bundled flat fee package containing both local and toll calling that the revenue from that package is correctly shown on lines 404.1 and 404.2.
- Carrier's carrier revenue goes on line 311.

Wholesale Revenue Reporting

- Line 303.1 contains revenue for services provided to carriers as unbundled network elements.
- Line 303.2 contains revenue for fixed local services provided under tariffs or other arrangements as unbundled network elements (for example, resale).
- Line 304 contains per-minute charges for originating or terminating calls, with 304.1 holding revenue for minutes provided under state or federal access tariffs and 304.2 holding revenue for originating and terminating minutes provided as unbundled network elements or under contracted arrangements that are not tariffed.

Mobile Services Revenue

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

Please report revenues for providing wireless mobile services (i.e., cellular, paging, messaging, SMR, and other mobile services).

[Show Helpful Hint](#)

409 Monthly and activation charges

\$

0.00

0.00

%

0.00

%

\$

0.00

\$

0.00

Total Revenues

Interstate %

International %

Interstate Revenues

International Revenues

410 Message charges including roaming and air-time charges for toll calls, but excluding separately stated toll charges

\$

0.00

0.00

%

0.00

%

\$

0.00

\$

0.00

Total Revenues

Interstate %

International %

Interstate Revenues

International Revenues

[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

Bundling & Revenue Reporting

Bundled Safe Harbor Method

Say you sell a bundled package of smart phone, voice, and data to your customers for \$100. The price for each of the three bundled items by itself is \$40 and the unbundled total is \$120. The voice is assessable for USF, and the smart phone and data are not. You can either declare the entire bundle assessable for USF, or you can take only the voice service at its non-discounted rate. In this case, the non-discounted rate for the voice service is \$40.

Other Methods

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 in an audit or enforcement context.

Did You Know?

Common Audit Findings

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

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

Common Line Reporting

Lines 308, 403, 405 & 418

Line 308 - 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

0.00%

0.00%

\$0.00

\$0.00

Total Revenues

Interstate %

International %

Interstate Revenues

International Revenues

- **Line 308:** Universal service support revenues from Lifeline or High Cost (ACAM, CAF, RDOF); this should include disbursements from either state or federal government.
- EBB and ACP credits are reported on this line as well. Report the amount received as intrastate only.
- The amount includes revenues received as cash or as a credit against contribution obligations.

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Line 403 - 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

- If you charge your customers a universal service fee, either state or federal, it should be reported on line 403.
 - Federal USF is categorized as interstate
 - State USF is just included in the total revenue reported in column (a)

Line 405 - SLCs, PICCs, and ARCs

Did you receive any revenues for **access tariffs (i.e., tariffed subscriber line charges (SLCs), Access Recovery Charges (ARCs), and/or Primary Interexchange Carrier Charges (PICCs) levied by a local exchange carrier on customers that are not pre-subscribed to an interexchange carrier)?**

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

Please report revenues charged to end-users specified in access tariffs, such as tariffed subscriber line charges (SLCs), Access Recovery Charges (ARCs), and/or Primary Interexchange Carrier Charges (PICCs) levied by a local exchange carrier on customers that are not pre-subscribed to an interexchange carrier.

Show Helpful Hint

405 Separately stated line items on customer bills for SLC charges, PICC charges, ARC charges

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

Reporting Revenue Line 405

- Line 405 includes tariffed subscriber line charges (SLCs), Access Recovery Charges (ARCs), or Primary Interexchange Carrier Charges (PICCs) charged by a local exchange carrier on customers that are not presubscribed to an interexchange carrier.
- Intrastate SLC charges should be listed in your state tariff or be in an intrastate only general ledger account and not listed as a Federal Subscriber Line Charge on the invoice. It should be reported on line 405 as 100% intrastate (shown in column A only).

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.

Uncollectable Revenues

Bad Debt Reporting

Revenue Reporting Sections

Form 499-A Line #

Carrier's Carrier	Edit
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.	
End-User	Edit
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.	
Non-Telecommunications	Edit
This section is for reporting revenues received for providing non-telecommunications services.	
Non-Interconnected VoIP	Edit
This section is for reporting revenues received for providing non-interconnected VoIP services.	
Excluded Reseller Revenue	Edit
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).	
Uncollectible Revenue or Bad Debt	Edit
This section is for reporting any uncollectible revenue or bad debt.	
Regional Percentages	Edit
This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.	
Certifying Officer Information	Edit
This section you will need to fill out the filer's Certifying officer information.	

Lines 421-422



Save & Close Form

Go To Main Page

Uncollectable Revenue or Bad Debt

- The filer has the option to enter uncollectible revenue or bad debt on the FCC Form 499-A.
 - On line 421, enter the uncollectible revenue associated with **the total gross billed revenue** that is shown on line 419.
 - On line 422, you'll enter the uncollectible revenue associated only with **the end user telecommunications revenue base** shown on line 420.
- Both lines 419 and 420 are total fields, which will be calculated for you by the system. You'll notice their field boxes are grayed out.

Third Party Administrators

Contribution Base

Table 4: Contribution Bases

Support Mechanism	Funding Basis
Universal service	less Line 423(d) + Line 423(e)* revenues corresponding to universal service contributions**
TRS (Filers with end-user revenues must pay a minimum of \$25)	Line 514(a) for contributions funding IP CTS ⁹² Line 514(b) for contributions funding all other forms of TRS
NANPA (Filers with end-user revenues must pay a minimum of \$25. Filers with no end-user revenues must pay \$25.)	plus Line 420(a) less Line 412(a) less Line 511(a)
LNPA - by region (Filers with only carrier's carrier revenue in a region must pay \$100 for that region)	plus Line 420(a) less Line 412(a) less Line 511(a) times percentages on Lines 503 through 509

- The revenue entered on the FCC Form 499-A is used not only by USAC for determining the USF contribution base.
- The third party administrators also receive a copy of this form for their use in calculating contributions to the following:
 - Telecommunications Relay Services (TRS)
 - North American Numbering Plan (NANPA)
 - Local Number Portability (LNP)
- Table 4, included in the instructions on page 49, outlines the funding basis for each administrator.

Regional Percentages

For the LNP Administrator

Regional Percentages

- Carriers, including VoIP providers and resellers, are required to report 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.



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](#)

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](#)

LNP 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="50"/> %
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="50"/> %
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="100"/> %

Save & Return to Summary

Save & Continue

Expand All

Save & Close

← Enter the % sold in each region.

← The total must equal 100%.

Questions?

Contact Us

- USAC's Client Service Center Available Year-Round
 - (888) 641-8722 Option 3
 - Hours: Monday-Friday 9 a.m. to 5 p.m. ET
- Submit an email to Form499@usac.org for help with filing the FCC Form 499-A or form specific questions
- Visit our online learning library

2023 Annual Training Announcements

Thursday, February 2 – **What's New on the 2023 FCC Form 499-A**

- Review of the changes to this year's form

Tuesday, February 7 – **2023 FCC Form 499-A: Getting Started**

- General session reviewing the revenue collected and how to complete the form

Wednesday, February 8 – **2023 FCC Form 499-A: Wireline and Wireless Carriers**

- Review of line number reporting for services offered by these types of service providers

Thursday, February 9 - **2023 FCC Form 499-A: VoIP Providers and Resellers**

- Review of specific line number reporting for VoIP service providers

All webinars are 2 p.m. – 3 p.m ET. [Register here](#).

Webinars will be recorded and posted on the same website where you register.



Universal Service
Administrative Co.