

2024 FCC Form 499-A Webinar Series

Overview for VoIP Providers
February 14, 2024



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**”.



Download PDF of Slides here!

Ask questions here!

Multi sessions different registrants

Webinar ID: 980-960-603

 GoToWebinar

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 13 years.

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

Email: Amy.Kavelman@usac.org

Webinar Overview

- This webinar is intended for providers of VoIP services.
- We will cover the most common line numbers used by VoIP 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

Purpose of the Annual Form

A company reports their actual historical revenues on the FCC Form 499-A.

The 2024 FCC Form 499-A reports actual revenues from calendar year 2023.

USAC uses the revenue numbers on the 2024 FCC Form 499-A and compares them to the projected revenue from the quarterly FCC Forms 499-Q.

- November 2022 Filing (1Q23 estimate)
- February 2023 Filing (2Q23 estimate)
- May 2023 Filing (3Q23 estimate)
- August 2023 Filing (4Q23 estimate)

Information Needed

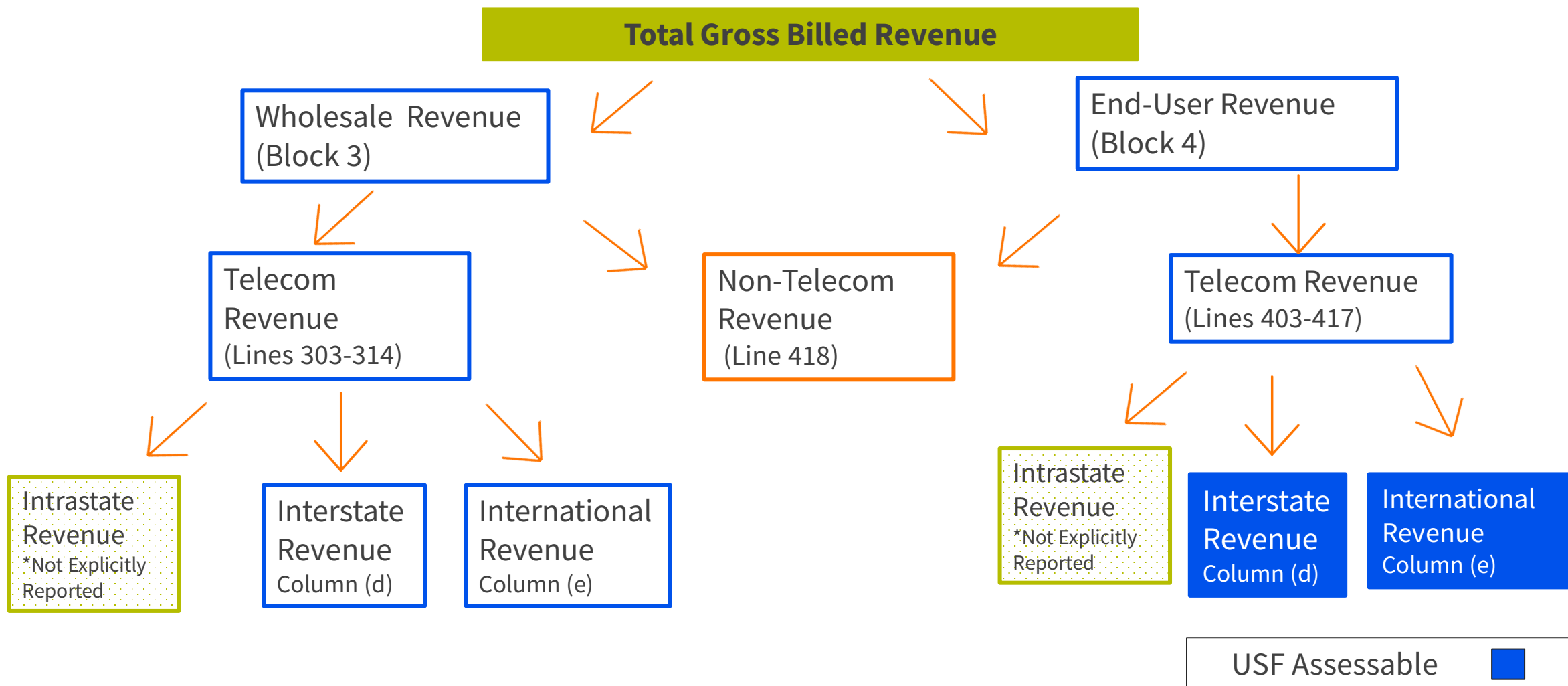
All information used should be saved and readily available for USAC if asked for review.

- Revenue reports for calendar year 2023
 - Detailed sales by product
 - Federal and state universal service fees collected from end users
 - USF funding received (if applicable)
- Traffic studies or CDRs used in calendar year 2023
- Reseller Certificates – signed in calendar year 2023

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.

- Wholesalers must maintain reseller certificates from each of their resellers.
- Resellers attest to this definition by signing a Reseller Certificate.
- Certificates must be submitted annually.
- They must be signed by an employee of the company.
- The 499 filer ID must be active.



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.

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

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

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 to Determine Jurisdiction

- Actual call detail records
 - This is truly the most accurate. If you can get these records and analyze, you should do so.
- Traffic studies
 - By nature, less accurate. We'll discuss the requirements on the next slide.
- VoIP Safe Harbor 64.9%
 - 2006 Contribution Methodology Reform Order, 21 FCC Rcd at 7545, para. 53.
 - May assume that the FCC (USAC) will not find it necessary to review or question the data underlying their reported percentages.

Traffic Studies

- Filers may use traffic studies to determine the amount to attribute to intrastate, interstate, and international revenue
- 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 2023 traffic studies that support your revenues reported on the 2024 FCC Form 499-A to the address Form499@usac.org at the same time you submit your Form 499-A.

Use of Safe Harbors

VoIP providers that cannot determine the actual interstate revenue to report either through call detail records or a traffic study, can use the FCC approved Safe Harbor percentage of 64.9%.

- 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?

VoIP Revenues

Reporting VoIP Revenue

Most Used Service Specific Line Numbers

- Line 304 – VoIP minutes
- Line 305.2 – VoIP offered as resale
- Line 404.4 – VoIP offered with broadband
- Line 404.5 – VoIP offered without broadband
- Line 414.2 – VoIP long distance
- Line 418.2 – Non Telecom associated with VoIP service
- Line 418.4 – Non Interconnected VoIP

VoIP-type Services – Other Names

- Interconnected VoIP
- Cloud PBX
- Seats
- SIP Trunk
- DID

All of these are reported on the lines associated with VoIP revenues.

While you may call the product something other than VoIP, the concept is the same.

Interconnected VoIP Services

Lines 404.4 and 404.5: Report end-user interconnected VoIP packages on one of these line numbers.

Interconnected Voice over IP protocol (VoIP) service is a service that:

- Enables real-time, two-way voice communications;
- Requires a broadband connection from the user's location;
- Requires Internet protocol-compatible customer premises equipment (CPE); and
- 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 Long Distance

Lines 414.2: Report all interconnected VoIP long distance that is not included in the base rate.

Separately billed revenue for ordinary long distance provided to end users using interconnected VoIP.

Non-Telecom VoIP Services

Lines 418.2: Report all non-telecom revenue associated with the interconnected VoIP packages.

Examples of non-telecommunication services bundled with Interconnected Voice over IP protocol (VoIP) service include the following:

- Telephones
- Equipment
- Fax service
- Vertical Features like call forwarding, directory listing, and voice mail.

Non-Interconnected VoIP Service

Line 418.4: Report all non-interconnected VoIP revenue on this line.

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-Telecommunications Revenue

Line 418.3: Report all other non-telecommunications revenue

- Revenues that are not derived from telecommunications (i.e., rent or sale of equipment).
- Revenues that are derived from other business activities like consulting or software sales
- Internet sales

Universal Service Surcharge Revenues

Line 403: Report all USF collected from end users on this

- Federal USF is categorized as interstate
- State USF is just included in the total revenue reported in column (a)

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

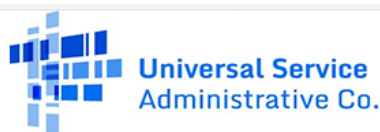
\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

Universal Service Fee Charges

- Your underlying carrier may be charging you a Universal Service Fee.
 - Do not report that charge on this form.
- If you charge your customers a universal service fee, either state or federal, you report that as 'revenue' on Line 403
 - On the customer's invoice, it has a separate line item titled 'Federal Universal Service Fee.'
- If you have the USF "built into" the price of the product, do not report it on Line 403. Instead, report that revenue on the product specific line number.

Data Entry in E-File

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

Begin by clicking the blue **'Sign In'** button at the top of our website, www.usac.org.

Find the line for the 'Form 499-A-2024 Filing' and click on **'Start Form'** under the 'Action' column.

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

VoIP Revenue Reporting Sections

Select ‘Edit’ for each section that corresponds with the revenue line number where the revenue amounts will be entered

Form 499-A Line

Line 305.2

Carrier's Carrier - (Form 499-A Lines 303-315)

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 404 & 414.2

End-User - (Form 499-A Lines 403-417)

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

Line 418.2

Non-Telecommunications - (Form 499-A Lines 418.1-418.3)

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

Edit

Line 418.4

Non-Interconnected VoIP - (Form 499-A Line 418.4)

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

Edit

Excluded Reseller Revenue - (Form 499-A Line 511)

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 - (Form 499-A Lines 421-422)

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

Edit

Regional Percentages - (Form 499-A Lines 503-510)

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

Expanding the 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 left towards the 'No' button in the survey question.

37

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.



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 display list is LOOONG.

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

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

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

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 %

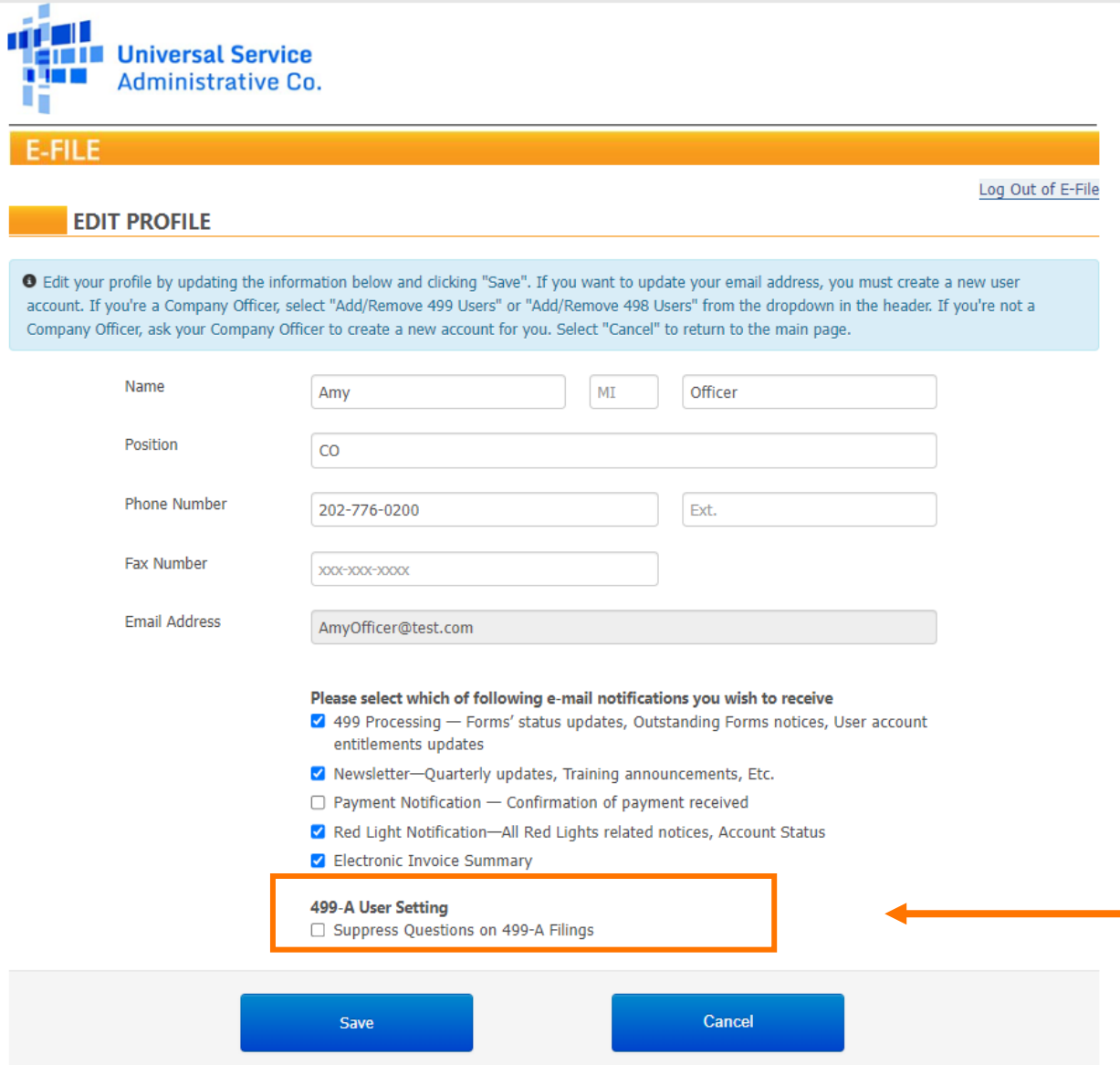
Interstate Revenues


International Revenues

39

Suppress Data Entry Questions

Suppress Annual Form Data Entry Questions



 **Universal Service
Administrative Co.**

E-FILE

[Log Out of E-File](#)

EDIT PROFILE

❗ Edit your profile by updating the information below and clicking "Save". If you want to update your email address, you must create a new user account. If you're a Company Officer, select "Add/Remove 499 Users" or "Add/Remove 498 Users" from the dropdown in the header. If you're not a Company Officer, ask your Company Officer to create a new account for you. Select "Cancel" to return to the main page.

Name: Amy MI Officer

Position: CO

Phone Number: 202-776-0200 Ext.

Fax Number: XXX-XXX-XXXX

Email Address: AmyOfficer@test.com

Please select which of following e-mail notifications you wish to receive

- ☒ 499 Processing — Forms' status updates, Outstanding Forms notices, User account entitlements updates
- ☒ Newsletter—Quarterly updates, Training announcements, Etc.
- ☐ Payment Notification — Confirmation of payment received
- ☒ Red Light Notification—All Red Lights related notices, Account Status
- ☒ Electronic Invoice Summary

499-A User Setting

- ☐ Suppress Questions on 499-A Filings

Save **Cancel**

Users have the option to 'turn off' the guided questions in the annual form data entry program, leaving just the revenue line numbers for data entry.

From the any 499 menu, in the upper right-hand side, select the down arrow next to the username, and then 'Edit Profile'.

Suppress Annual Form Data Entry Questions



E-FILE

Company Name: USAC Test Amy
Filer ID: 889993

2024 FCC Form 499-A
(Reporting calendar 2023 revenues)

END-USER REVENUE

403	Surcharges or other amounts on bills identified as recovering state or federal USF contributions	<div>\$0.00</div>	<div>0.00%</div>	<div>0.00%</div>	<div>\$0.00</div>	<div>\$0.00</div>
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues	
Traditional Circuit Switched						
404.1	Local portion	<div>\$0.00</div>	<div>0.00%</div>	<div>0.00%</div>	<div>\$0.00</div>	<div>\$0.00</div>
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues	
404.2	Long distance portion	<div>\$0.00</div>	<div>0.00%</div>	<div>0.00%</div>	<div>\$0.00</div>	<div>\$0.00</div>
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues	
404.3	Local-only service provided at a flat rate	<div>\$0.00</div>	<div>0.00%</div>	<div>0.00%</div>	<div>\$0.00</div>	<div>\$0.00</div>
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues	
Interconnected VoIP						
404.4	Bundled service - Interconnected VoIP and service for a broadband connection	<div>\$0.00</div>	<div>0.00%</div>	<div>0.00%</div>	<div>\$0.00</div>	<div>\$0.00</div>
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues	
404.5	Unbundled service - Interconnected VoIP only	<div>\$0.00</div>	<div>0.00%</div>	<div>0.00%</div>	<div>\$0.00</div>	<div>\$0.00</div>

The screen that is a result of suppressing the annual form questions displays only the line number and revenue fields for data entry.

It does not fit on one screen, so you'll have to use the scroll bar to move through the screen.

VoIP Service Revenue Reporting

Interconnected VoIP Revenue Reporting

Lines 404.4 and 404.5: Most VoIP that we have seen is sold as a package, or a bundle, that includes a base product and added features. The total amount of the package is reported on these lines, with a couple different methods on how to report interstate and international.

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

Line 414.2: Separately billed revenue for ordinary long distance provided to end users using interconnected VoIP. Long distance revenue not included in any package offering.

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

Interconnected VoIP Bundle Allocation

- 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.

Non-Telecommunications VoIP Revenue

Line 418.2: Examples include VoIP telephone sets and design fees



E-FILE

Company Name: USAC Test Amy
Filer ID: 889993

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

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

418.2 Bundled with interconnected VoIP local exchange service

Total Revenues
\$ 0.00

418.3 Other

Total Revenues
\$ 0.00

Total Revenues

Save & Return to Summary

Save & Continue

[Collapse All](#)

Save & Close

Common Revenues

Lines 308, 403 & 418

Revenue Reporting Sections

Form 499-A Line # Line 308	Carrier's Carrier - (Form 499-A Lines 303-315) 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	End-User - (Form 499-A Lines 403-417) 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 - (Form 499-A Lines 418.1-418.3) This section is for reporting revenues received for providing non-telecommunications services.	Edit
	Non-Interconnected VoIP - (Form 499-A Line 418.4) This section is for reporting revenues received for providing non-interconnected VoIP services.	Edit
	Excluded Reseller Revenue - (Form 499-A Line 511) 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 - (Form 499-A Lines 421-422) This section is for reporting any uncollectible revenue or bad debt.	Edit
	Regional Percentages - (Form 499-A Lines 503-510) 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

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; this should include disbursements from either state or federal government.
- The amount includes revenues received as cash or as a credit against contribution obligations.

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)

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

<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., NABP, 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

Lines 421-422

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, ⁹³ IP Relay, ⁹⁴ and VRS. ⁹⁵ 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 <u>Line 511(a)</u> 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 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?

2024 Annual Training Announcements

Wednesday, February 7 – **What's New on the 2024 FCC Form 499-A**

- Review of the changes to this year's form

Monday, February 12 – **2024 FCC Form 499-A: Getting Started**

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

Wednesday, February 14 - **2024 FCC Form 499-A: VoIP Providers and Resellers**

- Review of specific line number reporting for VoIP service providers

Thursday, March 7 – **Office Hours: Access to E-File**

- Review how to access and navigate E-File, set up new users, user roles.

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.

Weekly Webinars - Questions about the Annual Form

*** New * this year. Scheduled opportunities to ask questions about completing the 2024 FCC Form 499-A**

Friday, March 8 – **Annual Form Training: Registration Questions**

- Review of information found in Block 1 and Block 2.

Friday, March 15 – **Annual Form Training: Wholesale Revenue (Block 3)**

- Review of line numbers reporting revenue in Block 3.

Friday, March 22 - **Annual Form Training: End User Revenue (Block 4)**

- Review of line numbers reporting revenue in Block 3.

Friday, March 29 – **Annual Form Training: Regional Percentages and Certification**

- Review of information reported in Block 5.

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.

Contacting USAC

E-File Message Portal

Send a message to the Service Provider team directly through the new Message Portal in E-File.

499 Forms

Payments

Messages (0)

Inbox

Archive

Displaying 0 of 0 records

+ Compose

No new messages.

Show 10 records

New Message

Company

USAC Test Amy

Email

example@company.com

☐ Notify all contacts

Category

--Select A Category--

- Select A Category--
- 499-A
- 499-Q
- Billing
- Credit Balance Refunds
- Deactivation
- Payments
- Red Light
- True-Up
- Other

Cancel

Send

Customer Service Center (CSC)

Contributors/Service Providers



Call us at (888) 641-8722

Monday – Friday 9 a.m. to 5 p.m. ET



Email: CustomerSupport@usac.org

- Include your 499 Filer ID in your email

