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# Contributor Office Hours

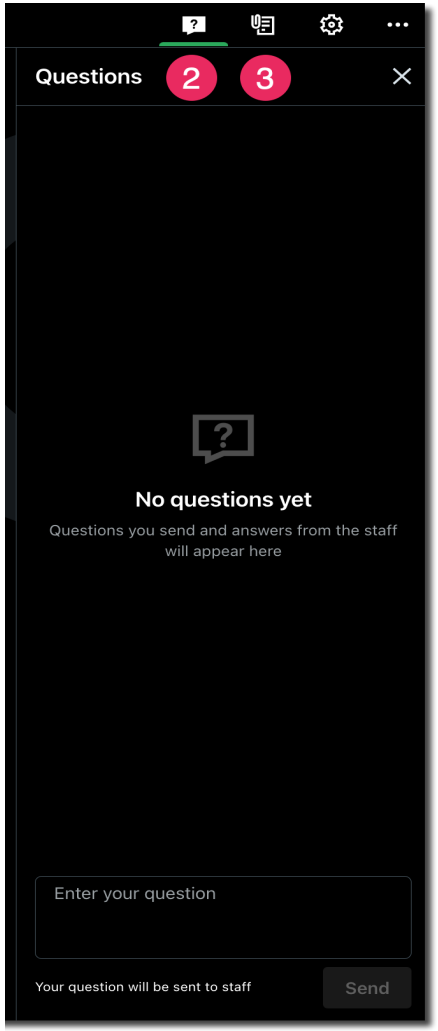
## Annual Form Training: E-File Basics and New Features

February 17, 2026

Universal Service Administrative Co.

# Housekeeping

- The audience will remain on mute.
- If your audio or slides freeze, restart the webinar.
- A copy of today's presentation is available in the materials section of the GoToWebinar control panel.
- **Enter questions at any time using the "Questions" box.**
- Audio is available through your computer's speakers.
- Toggle Closed Captioning on or off using the GoToWebinar control panel.



# Webinar Recordings

Please be aware that this webinar is being recorded.

A copy of the recorded webinar, along with a copy of the presentation will be available on the Service Provider's '**Webinars**' webpage.

Future webinars are also posted on the webpage as well as their registration links.  At the beginning of each quarter, all webinars scheduled for that quarter will be posted.

# Meet Our Presenter

## Al Cipparone

Senior Telecom Industry Analyst | Contributor Operations

Mr Cipparone is a member of the 499 team that analyzes revenue reported on the FCC Form 499-A. He has worked at USAC since 2022.

Email: **Form499@usac.org**

# Webinar Overview

In this webinar, designed for all E-File users, we will review common topics associated with filing the annual form.

The annual filing (FCC Form 499-A) is a required filing for all 499 Filer IDs.

The deadline to file is April 1, 2026.

# Agenda

- Purpose of the Annual Form
- Revenue Reporting
- Data Entry in E-File
- New E-File Feature & Billing Contact Reminder
- Upcoming Training Schedule
- Contact Us

# Purpose of the FCC Form 499-A

# 2026 FCC Form 499-A - Annual Form

- The 2026 FCC Form 499-A will be available in E-File March 2, 2026.
- All companies registered with a 499 Filer ID must file, regardless of the company's revenue level.
- This form reports the annual revenues for calendar year 2025.
- All active filers will be notified via the email address of each active user that the form is ready. Please make sure that your current email address is in E-File.
- Company Officers can check who from their company has an active E-File profile by logging into E-File and clicking the down arrow next to the User ID in the top right-hand corner of the screen and then "Add/Remove 499 Users".

# FCC Form 499-A Purpose

## What is it?

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

*The 2026 FCC Form 499-A reports actual revenues from calendar year 2025.*

USAC takes the revenue on the 2026 FCC Form 499-A and compares it to the projected revenue from the quarterly FCC Forms 499-Q that were filed in 2025.

**Estimated Revenues – Total for Year**

499-Q November 2024 Filing (1Q 2025)
499-Q February 2025 Filing (2Q 2025)
499-Q May 2025 Filing (3Q 2025)
499-Q August 2025 Filing (4Q 2025)

Compare to

**Actual Revenues**

- 2026 FCC Form 499-A
  January – December 2025

# Annual True-Up

## Compare 499-Q revenue to the 499-A revenue

If the company's projected revenues for calendar year 2025, 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 billing statement.

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# Gather Materials

# Information Needed

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

- Revenue reports for calendar year 2025
  - Detailed sales by product
  - Federal and state universal service fees collected from end users
  - USF funding received (if applicable)
- Traffic Studies or Call Detail Records used in calendar year 2025
- Reseller Certificates – signed in calendar year 2025

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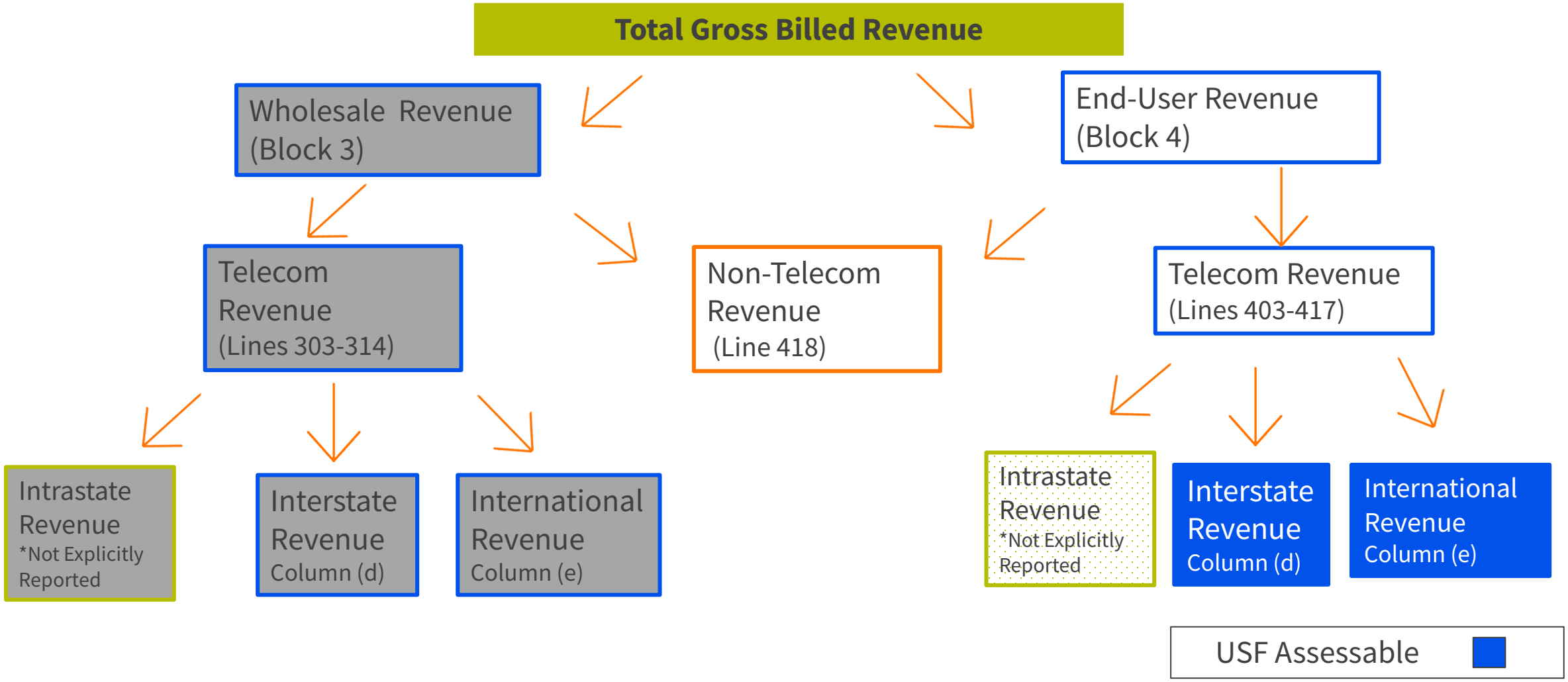
# Wholesale vs. End User

## Block 3 vs. Block 4

# FCC Form 499-A Revenue Reporting



# Block 3 vs. Block 4

**Block 3: Carrier's Carrier Revenue Information**

Revenue from sale of services to contributing service providers.

**Block 4: End User and Non-Telecommunications Revenue Information**

Revenue that does not qualify for Block 3 is reported in Block 4.

- End users are the final consumer of the service.
- Reseller revenue with *de minimis* amounts of interstate and international end user revenues. (These companies are not direct contributors).
- All other revenues, non-telecommunications in nature.

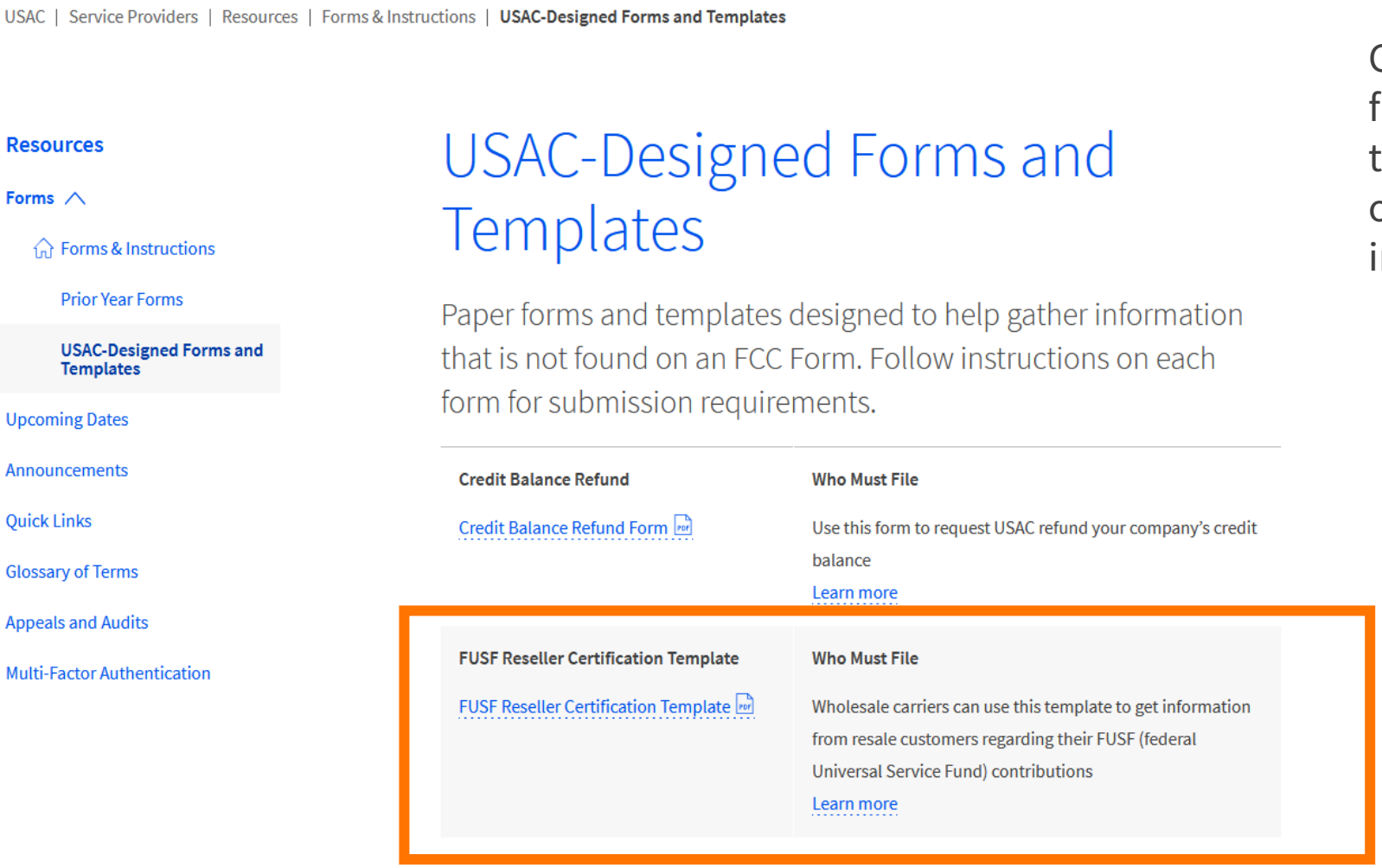
# Definition of a Reseller

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

1. 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
2. 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.

The reseller's 499 Filer ID must be active. Resellers attest to this definition by signing a Reseller Certificate. Certificates must be submitted annually. It is the responsibility of the wholesale carrier to request and collect these certificates.

# Reseller Certificate Template




Certificates developed by the filer are acceptable as long as they meet the requirements outlined in the FCC Form 499-A instructions, pages 38 & 39.

# Certificate Exemptions

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

| Category of Revenue | 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 |

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# Questions?

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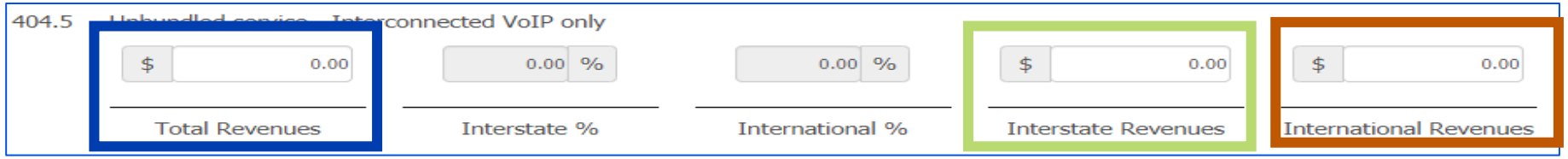
# Reporting Revenues Interstate and International

# 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.

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 (e.g., Subscriber Line Charges and Local Number Portability surcharges).




**Total Revenue** [Column (a)] = Intrastate Revenue + Column (d) + Column (e)
Enter **interstate** revenue in Column (d)
Enter **international** revenue in Column (e)

# Methods Used to Allocating Revenues by Jurisdiction

1. **Call detail records (CDRs)**

   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 outlined by the FCC**

   Interconnected and Non-Interconnected VoIP Safe Harbor

   Interstate revenues associated with Lines 303.2, 311, 404.4, 404.5, 414.2 and 418.4.

   - 64.9% of interconnected VoIP and non-interconnected VoIP telecommunications revenue

   Wireless Safe Harbor

   Interstate revenues associated with Lines 309, 409 and 410.

   - 37.1% of cellular and broadband PCS telecommunications revenues
   - 12.0% of paging revenues
   - 1.0% of analog SMR dispatch revenues

# Traffic Studies

- Filers may use traffic studies to determine the amount to attribute to interstate, and international revenue.
- Traffic studies must meet the following requirements (page 42 on instructions):
  - A traffic study should be conducted for the calendar year revenues reported in the Form 499-A.
  - Traffic studies must be designed to produce a margin of error of no more than one percent with a confidence level of 95%.
  - 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 2025 traffic studies that support your revenues reported on the 2026 FCC Form 499-A to the address Form499@usac.org at the same time you submit your Form 499-A.

# Use of Safe Harbors

- 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 (same) election for each type of safe harbor.
- Filers should use the same methodology (e.g. 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 Using Safe Harbor Percentage

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

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

On your calculator, take the amount of total revenue you entered and multiply by .371 (Cellular Safe Harbor %) and enter the resulting answer in the ‘Interstate Revenues’ box. You’ll then see the ‘Interstate %’ box auto populate with the 37.1%. Per the 2026 499-A Instructions (page 41), the VoIP Safe Harbor is 64.9%.

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# Questions?

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# Data Entry in E-File

# 2026 Form Availability

Currently, the 2026 FCC Form 499-A is NOT online in E-File.
It will be available on March 2, 2026.

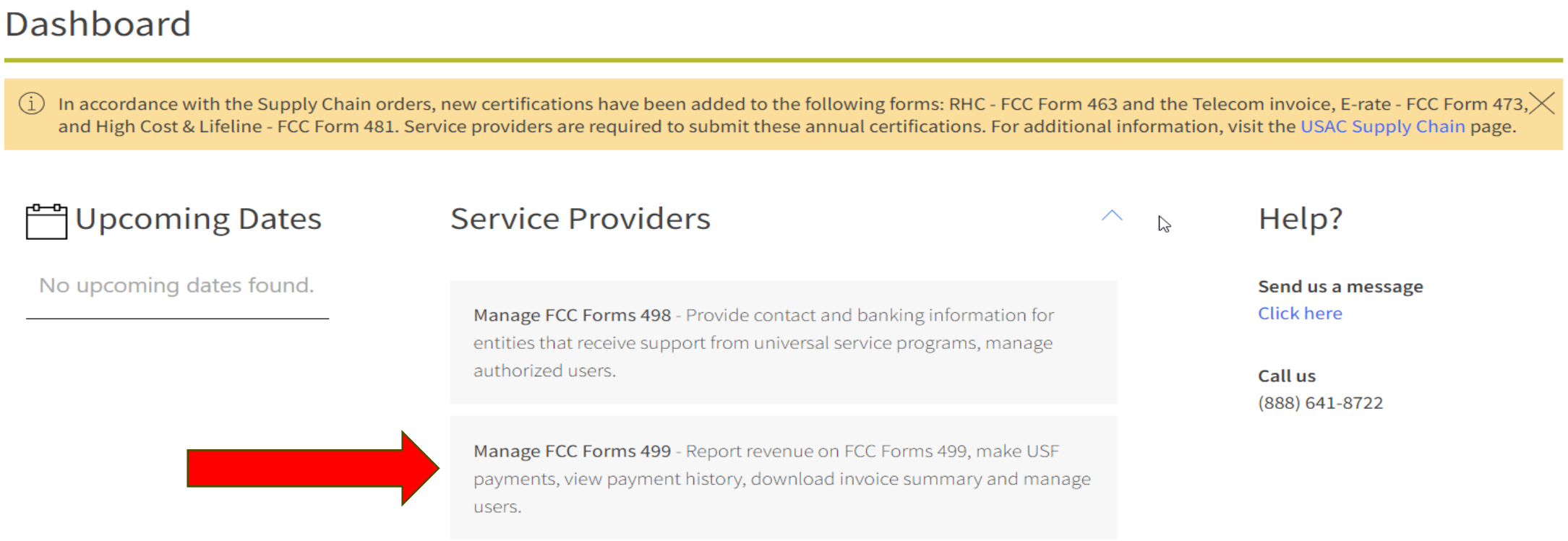
**Remember!** All FCC Forms 499 must be submitted online.

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

Only users with E-File access to the 499 Filer ID can complete the form.

# Navigate to the 499 Screens

Once logged in to E-File, the service provider portal will appear. Only systems for 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 the paragraph 'Manage FCC Forms 499'.

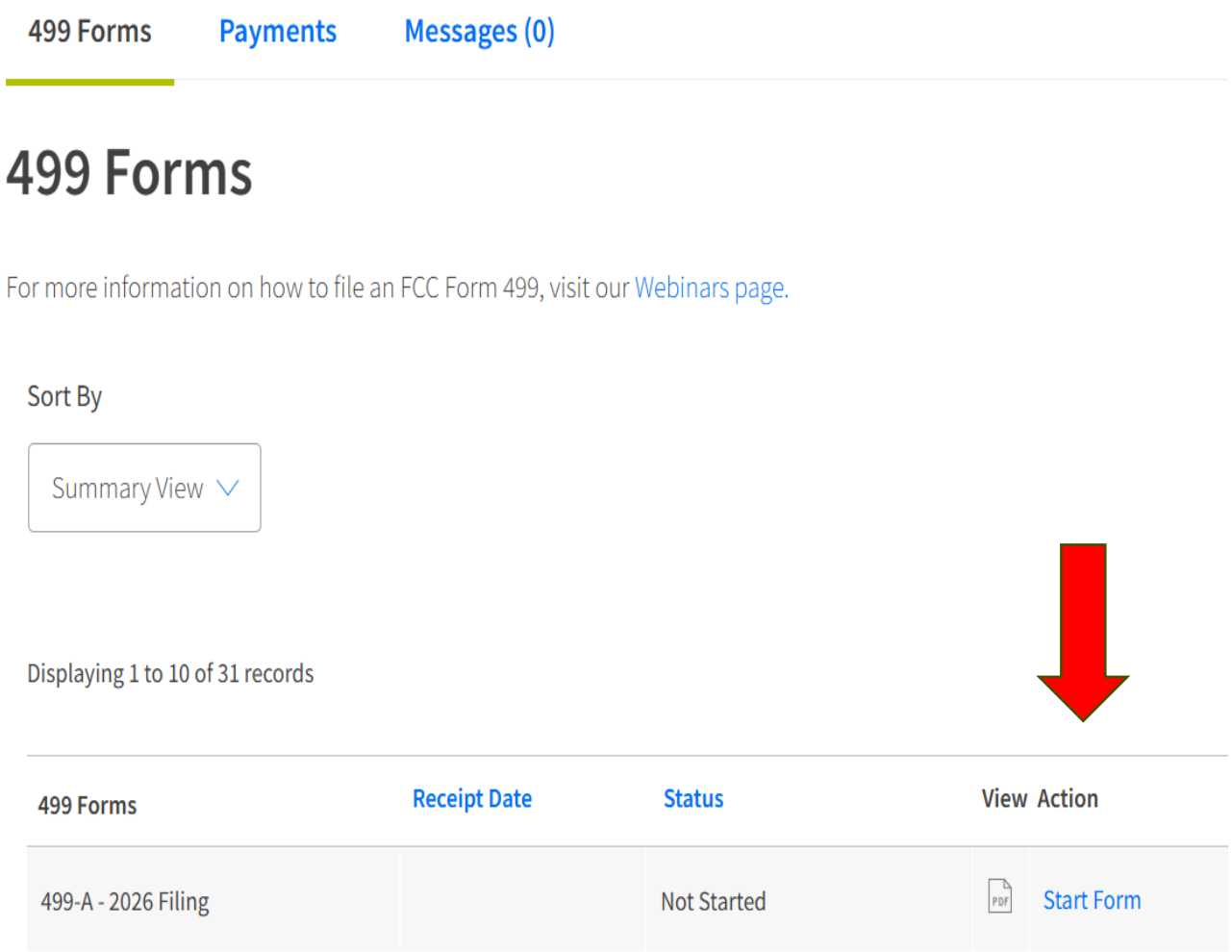


# Start or Open the Annual Form

To start the FCC Form 499-A, select 'Start Form' from the row containing the FCC Form 499-A.

NOTE: for purposes of this training, this screenshot is for demonstration only. The form is not available in E-File yet.

**The 2026 form will become available in E-File on March 2.**

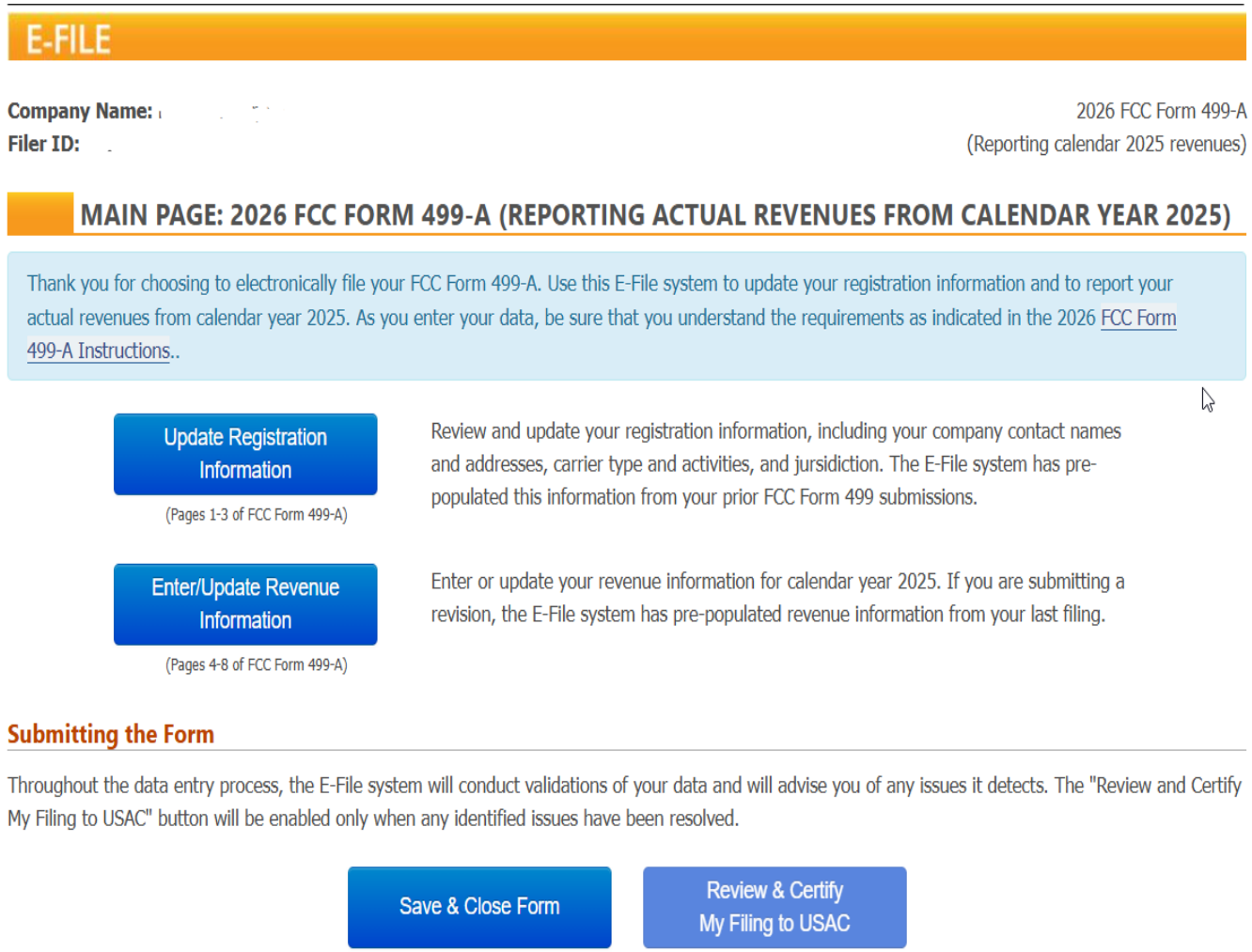


# Annual Form – Main Page

After starting the 499-A, the main page for completing the 499-A appear. The two main areas are the registration and revenue areas.

**Registration Information**

**Revenue Reporting**



# Revenue Reporting Sections

**Carrier's Carrier** - (Form 499-A Lines 303-315) 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** - (Form 499-A Lines 403-417) 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** - (Form 499-A Lines 418.1-418.3) Edit
This section is for reporting revenues received for providing non-telecommunications services.

**Non-Interconnected VoIP** - (Form 499-A Line 418.4) Edit
This section is for reporting revenues received for providing non-interconnected VoIP services.

**Excluded Reseller Revenue** - (Form 499-A Line 511) 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** - (Form 499-A Lines 421-422) Edit
This section is for reporting any uncollectible revenue or bad debt.

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

Save & Close Form  Go To Main Page

# Revenue Data Entry

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

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Save & Close Form | Go To Main Page

Online Data Entry Screen

Paper Form

**2026 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting 2025 Revenues)** Page 5

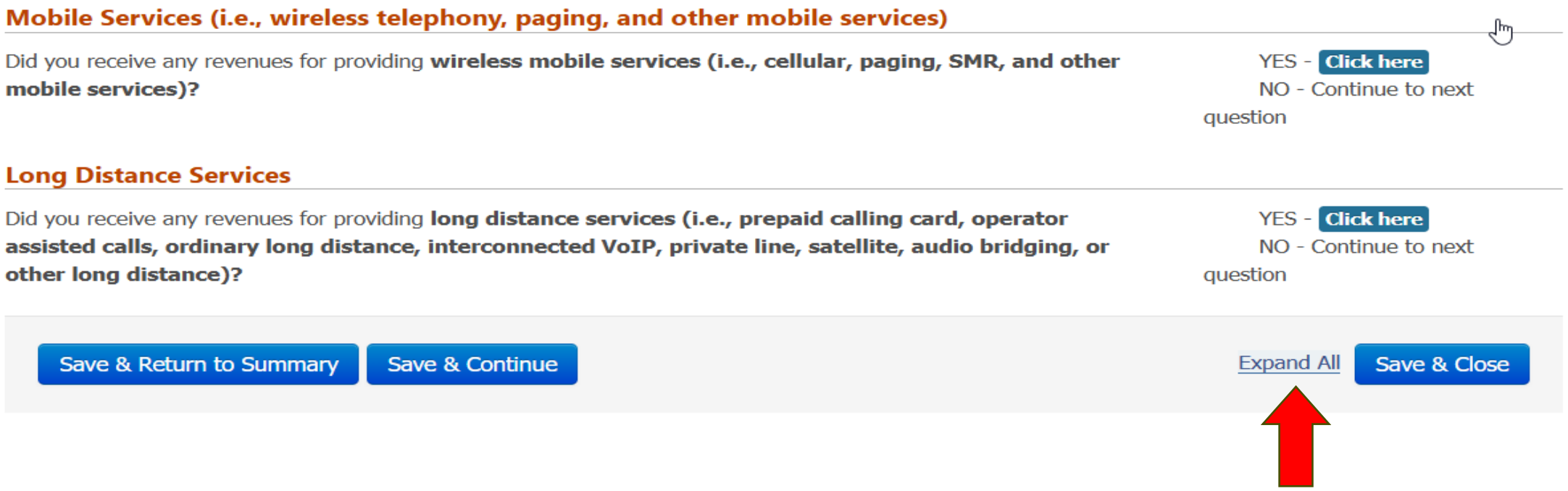
**Block 4-A: End-User and Non-Telecommunications Revenue Information**

| | | | | | | |
|---|---|---|---|---|---|---|
| 401 | Filer 499 ID [from Line 101] | | | | | |
| 402 | Legal name of filer [from Line 102] | | | | | |
| | Report billed revenues for January 1 through December 31, 2025. Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars. See instructions regarding percent interstate and international. | Total Revenues (a) | If breakouts are not book amounts, enter whole percentage estimates: Interstate (b) | If breakouts are not book amounts, enter whole percentage estimates: International (c) | Breakouts: Interstate Revenues (d) | Breakouts: International Revenues (e) |
| | **Revenues from All Other Sources (end-user, telecom. & non-telecom.)** | | | | | |
| 403 | Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions | | | | | |
| | *Fixed local services* | | | | | |
| | Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges | | | | | |
| | Traditional Circuit Switched | | | | | |
| 404.1 | Provided at a flat rate including interstate toll service – local portion | | | | | |
| 404.2 | Provided at a flat rate including interstate toll service – toll portion | | | | | |
| 404.3 | Provided without interstate toll included (see instructions) | | | | | |
| | Interconnected VoIP | | | | | |
| 404.4 | Offered in conjunction with a broadband connection | | | | | |
| 404.5 | Offered independent of a broadband connection | | | | | |
| 405 | Tariffed subscriber line charges, Access Recovery Charges, and PICC charges levied by a local exchange carrier on a no-PIC customer | | | | | |
| 406 | Local private line & business data service [Includes the transmission portion of wireline broadband Internet access provided on a common carrier basis.] | | | | | |
| 407 | Payphone coin revenues (local and long distance) | | | | | |
| 408 | Other local telecommunications service revenues | | | | | |
| | *Mobile services (i.e., wireless telephony, paging, and other mobile services)* | | | | | |
| 409 | Monthly and activation charges | | | | | |
| 410 | Roaming and air-time charges for toll calls, but excluding separately stated toll charges | | | | | |

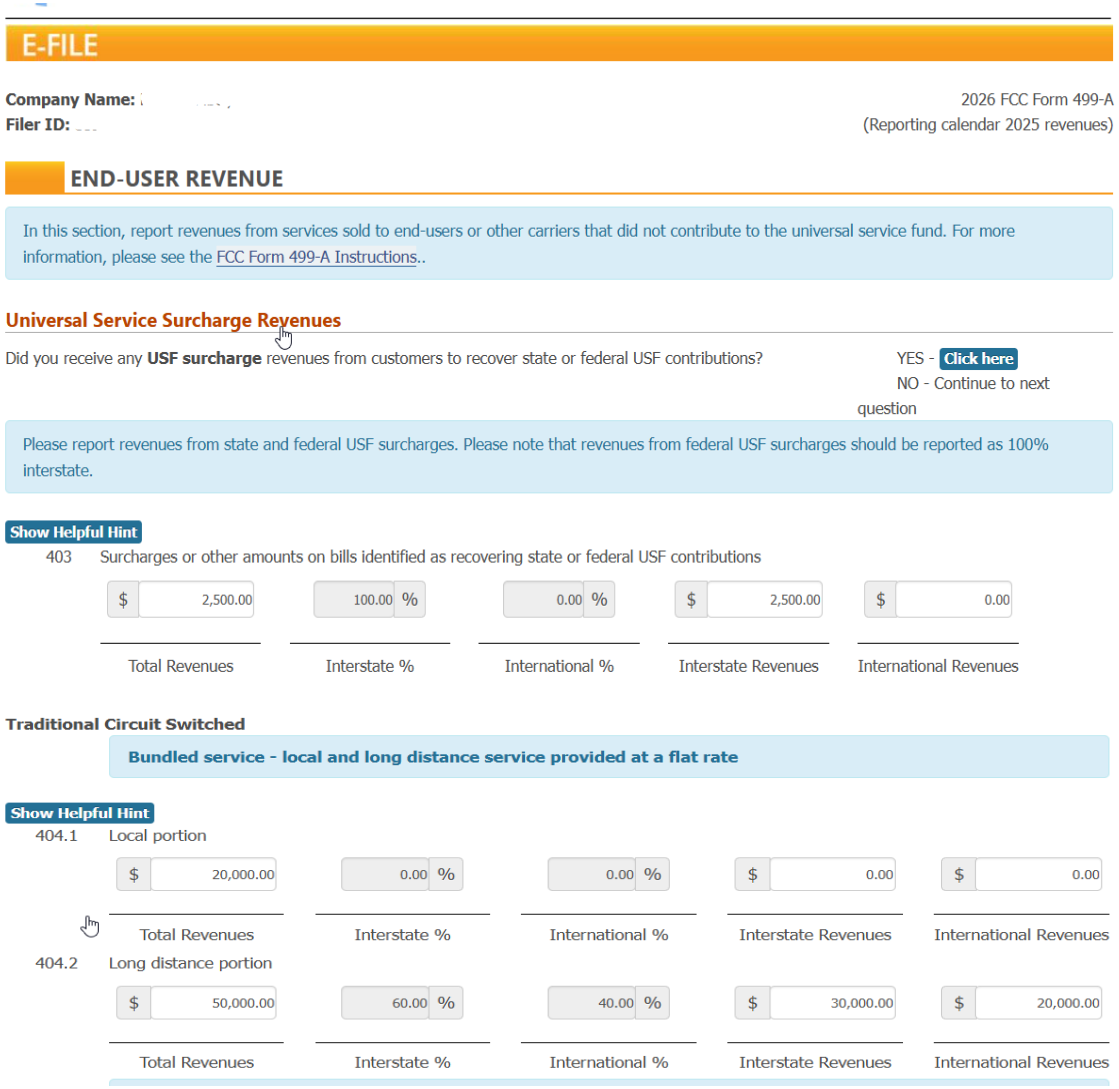
# Revenue Data Entry

Upon opening a revenue section, the data entry boxes will not appear.

Click the 'Expand All' selection at the bottom of the screen in order for all data entry fields to be displayed.



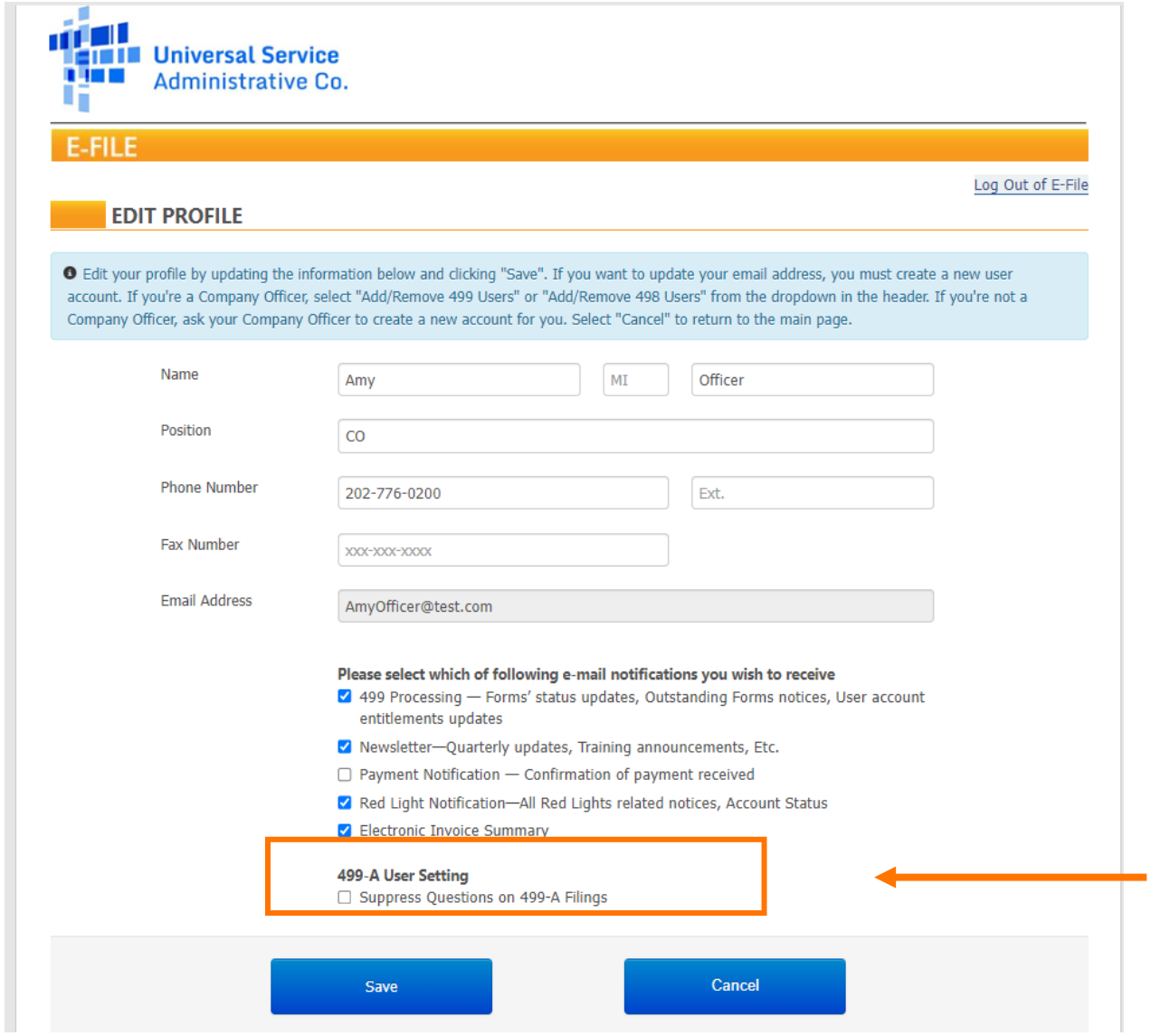
# Revenue Data Entry




After clicking the 'Expand All', every section is expanded and the corresponding line numbers that reference the paper form are displayed.

There are 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.

# Suppress Data Entry Guiding Questions

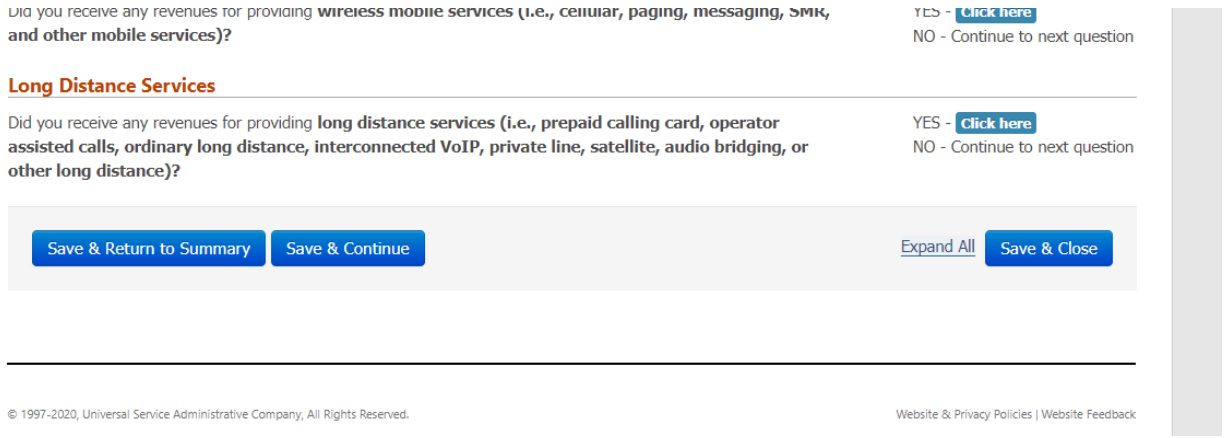



Users have the option to 'turn off' the guided questions in the annual form data entry program, leaving just the revenue line numbers for data entry.

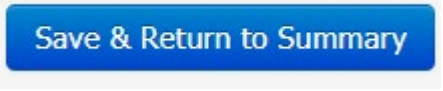
From any 499 menu, on the upper right-hand side, select the down arrow next to the username, and then 'Edit Profile'.

Select the checkbox titled, "Suppress Questions on 499-A Filings".

# Data Entry Page Navigation




At the bottom of each data entry page, there is a line of buttons for navigating through the data entry process.




Saves form, **return** to summary page

Saves form, **advances** to next section

Saves form, **EXITS** form data entry

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# Questions?

# **Certify and Submit**

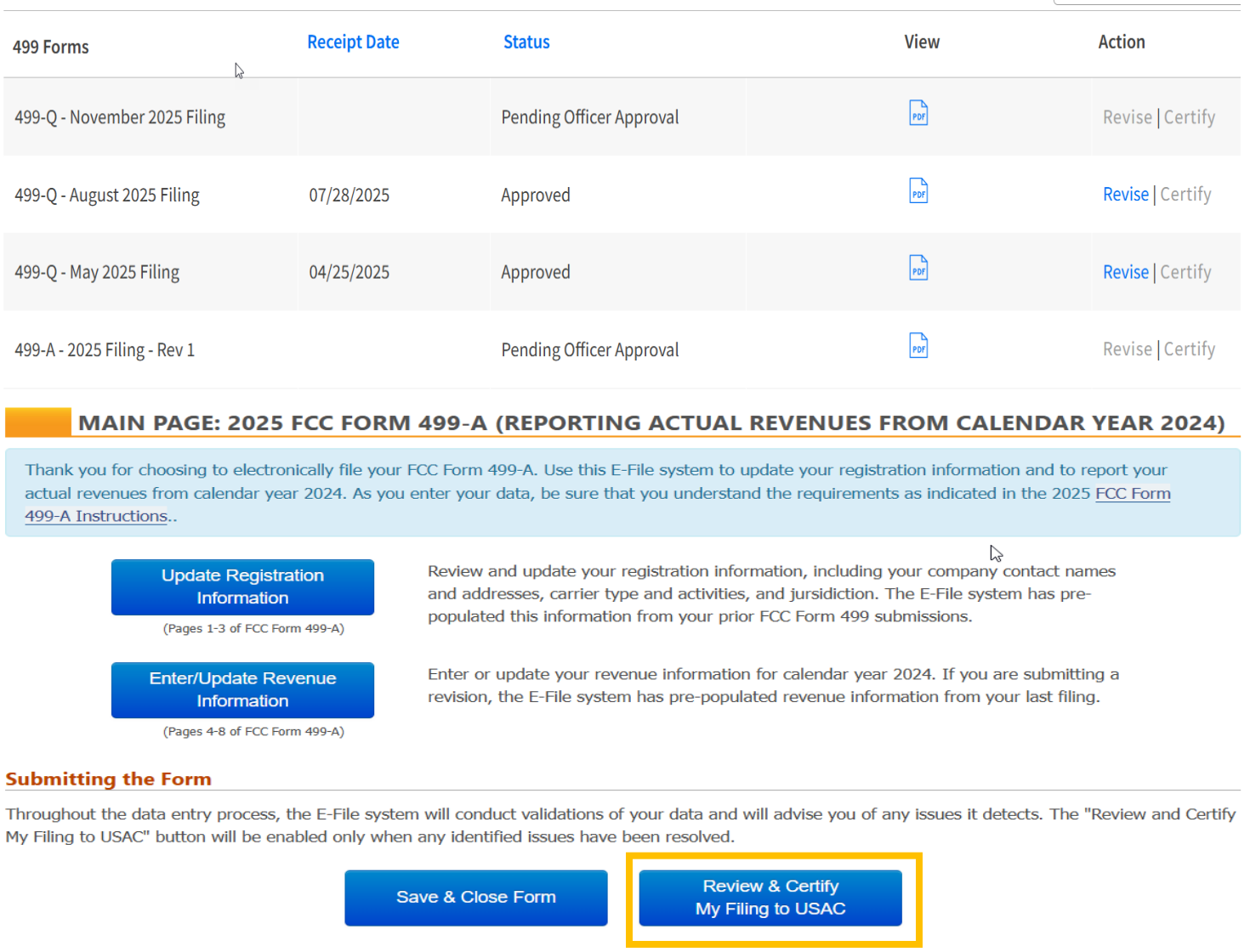
Complete the FCC Form 499-A

# Certify and 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.

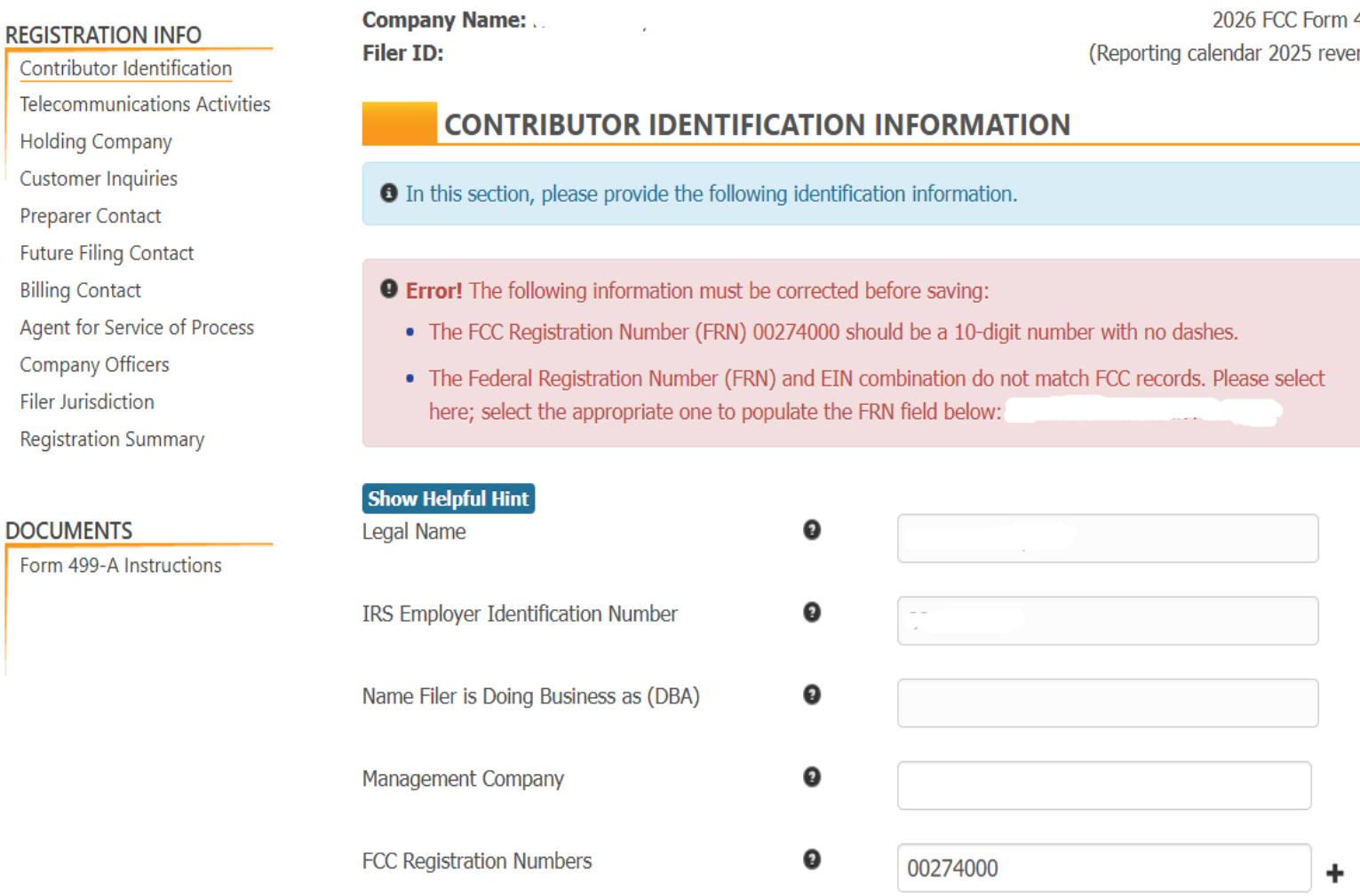
**E-File Preparers cannot submit the FCC Form 499-A, only a Company Officer can.**

E-File gives the Company Officer two methods for certifying forms.



# New E-File Feature & Billing Contact  Reminder

# FRN & EIN Check

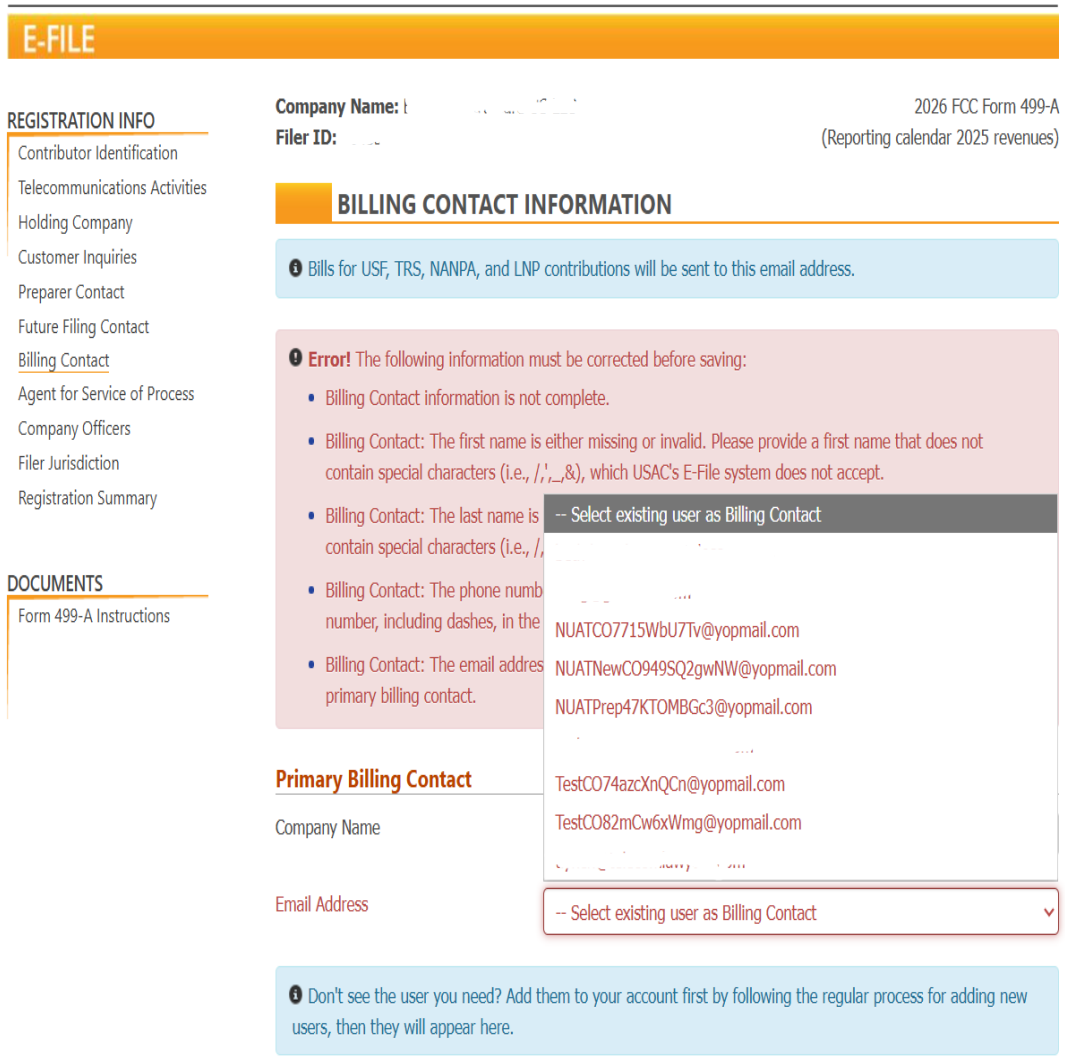



The FCC Registration Number (FRN) and Employer Identification Number (EIN) combination must match FCC records.

Contact USAC if the EIN must be updated.

# Billing Contact Selection

All filers will be directed to select an email address for the Billing Contact.



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# Additional Training Webinars

# Webinar Schedule *Registration Link on Date*

- February 19 – Annual Form Training: VoIP Service Providers
- March 5 – New 499 Filer ID Basics (March)
- March 10 – March Office Hours: Annual Form Questions

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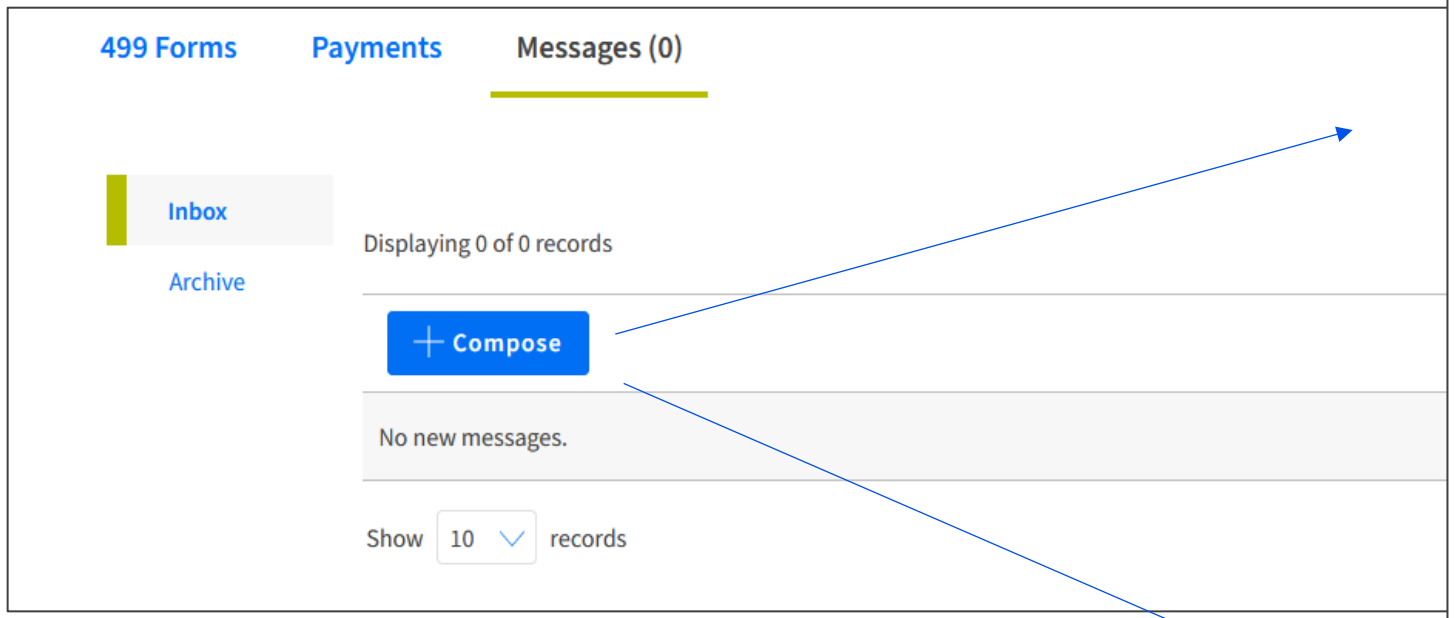
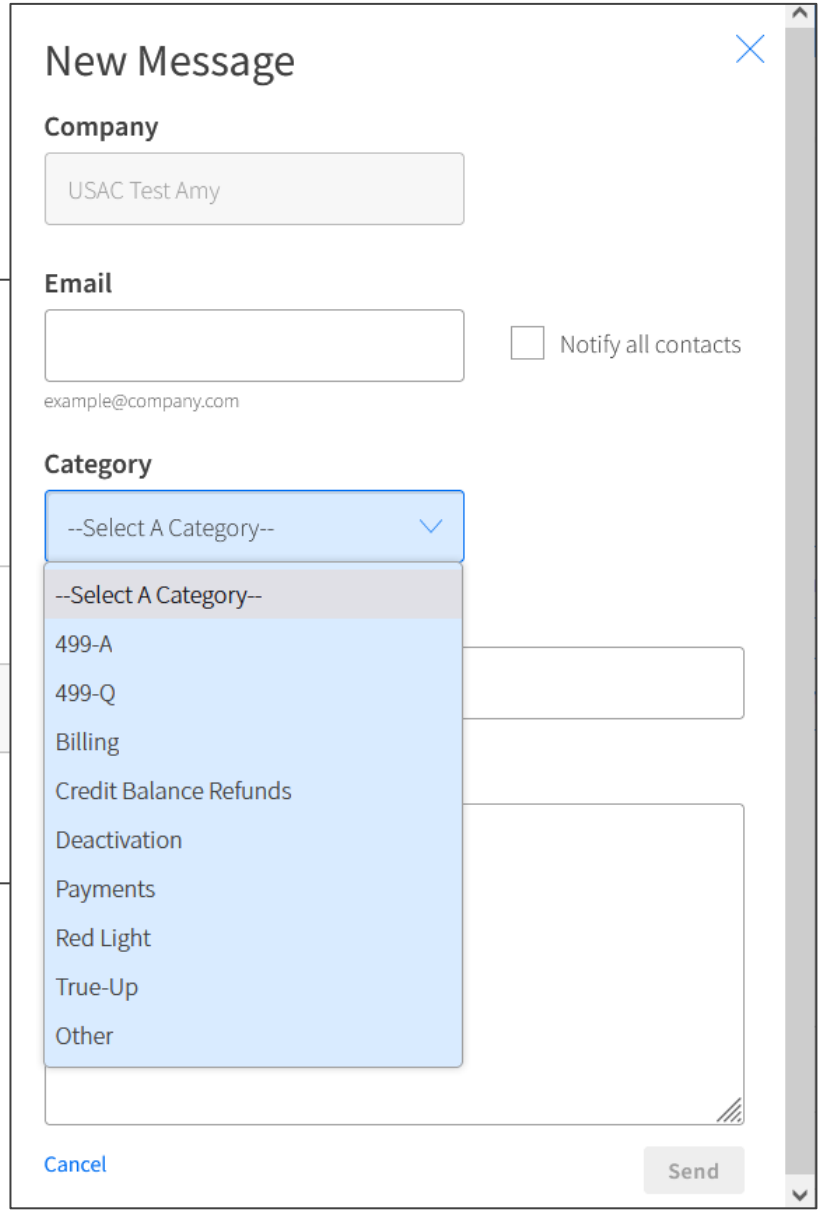
# Questions?

# Contacting USAC

# E-File Message Portal




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

# Contributors/Service Providers Customer Service Center (CSC)

**Call us at (888) 641-8722**

Monday – Friday 9 a.m. to 5 p.m. ET

**Email:** CustomerSupport@usac.org

- Include in your email
  - 498 ID/Service Provider ID Number (SPIN)
  - 499 Filer ID

# Thank You!

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