



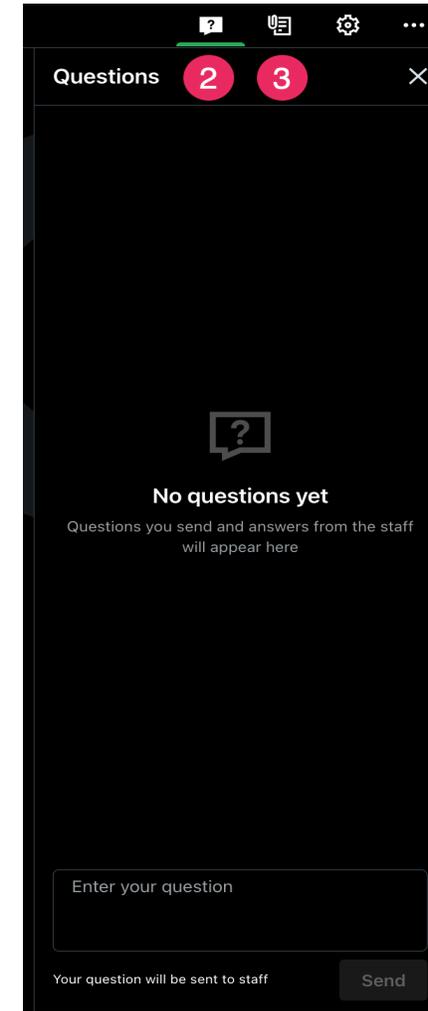
2026 Form 499-A Annual Training

Overview for VoIP Providers and Resellers

February 19, 2026

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

- This webinar is intended for providers of VoIP (Voice-over-Internet-Protocol) services.
- We will cover the most common line numbers used by VoIP service providers when completing FCC Form 499-A revenue reporting.

Agenda

- Revenue Distinction
 - Reseller vs. End User
 - Interstate & International
- Service Specific Lines
- E-File Data Entry
- Training Schedule
- Wrap-Up

Revenue Reporting

Basics for Reporting Revenue on the FCC Form 499-A

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

Information Needed

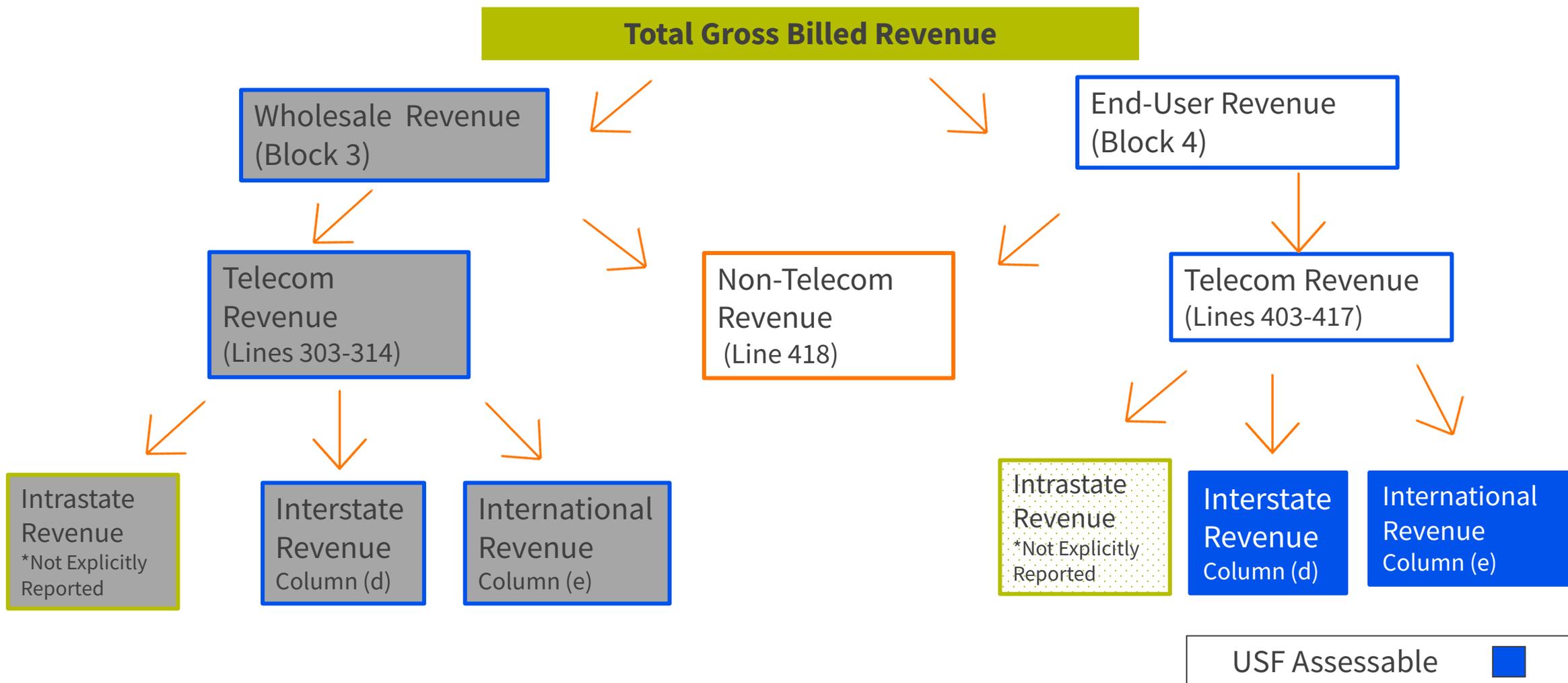
All information used should be saved and readily available for USAC if asked for review.

- 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

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.**
- 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.

Separating Revenue Types on the Annual Form



Block 3 vs. Block 4

Block 3: Carrier's Carrier Revenue Information

Revenue from sale of services to **contributing** service providers. 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.

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, including non-telecommunications revenue.

Reseller Certification

- The reseller's 499 Filer ID must be active.
- Resellers must attest that they meet the definition of a reseller by signing a Reseller Certificate.
- The Reseller Certificate must be signed by an employee of the company.
- Reseller Certificates must be submitted annually by the reseller to the wholesale carrier.
- Wholesalers must maintain the reseller certificates from each of their resellers.
- It is the responsibility of the wholesale carrier to request and collect the Reseller Certificates.

Questions?

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).

404.5 Unbundled services - Interconnected VoIP only

<input type="text" value="\$ 0.00"/>	<input type="text" value="0.00 %"/>	<input type="text" value="0.00 %"/>	<input type="text" value="\$ 0.00"/>	<input type="text" value="\$ 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)

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.

Show Helpful Hint

409 Monthly and activation charges

\$ 0.00

Total Revenues

0.00 %

Interstate %

0.00 %

International %

\$ 0.00

Interstate Revenues

\$ 0.00

International Revenues

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%.

Questions?

VoIP Revenue Data Entry

Most Used Line Numbers for VoIP Providers

Monthly Service Offerings

- Line 404.4 – VoIP offered with broadband
- Line 404.5 – VoIP offered without broadband (Line 305.2 for wholesale carriers)

Long Distance Minute Revenue

- Line 414.2 – VoIP long distance (Line 304 for wholesale carriers)

Non-Telecommunications Service Revenue

- Line 418.2 – Services associated with VoIP product
- Line 418.4 – Non-Interconnected VoIP service

Interconnected VoIP Services

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

Per Appendix B of the 2026 499-A Instructions, interconnected 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

Line 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.

Example: The basic VoIP package service includes dialtone, inbound and outbound calls, unlimited local calling, 100 minutes of long distance calls, \$ 0.01 per minute for every long distance call over the limit. It's the \$ 0.01 per minute that is reported on this line number.

Non-Telecommunications VoIP Services

Line 418.2: Report all non-telecommunications revenue associated with the interconnected VoIP packages.

Examples of non-telecommunications revenue bundled with Interconnected VoIP service could include revenue from the following:

- Telephones
- Customer Premises Equipment
- Inside Wiring
- Wireless text messaging services including Short Message Service (SMS) and Multimedia Messaging Service (MMS)
- 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 public switched telephone network.

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
- The provision of broadband Internet access

** full list is found on pages 33 and 34 in the 2026 499-A instructions.*

Reporting USF Collected

Universal Service Surcharge – Line 403

Does your company pass along the Universal Service Fee to your end-user customers on the invoices that you send to them? If so, you are required to report the total amount collected on Line 403.

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

- 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

\$ <input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/> %	<input style="width: 80%;" type="text" value="0.00"/> %	\$ <input style="width: 80%;" type="text" value="0.00"/>	\$ <input style="width: 80%;" type="text" value="0.00"/>
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

Universal Service Fee Charges

- If you are a VoIP reseller, your underlying carrier may be charging you a Universal Service Fee.
 - Do not report those charge(s) on the 499-A.
- If you charge your customers a universal service fee, either state or federal, you must report that as ‘revenue’ on Line 403.
 - Any charge recovering contributions to federal or state universal service support mechanisms must be identified on the invoices sent to your customers (e.g., “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

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](#)’.

Dashboard

 In accordance with the Supply Chain orders, new certifications have been added to the following forms: RHC - FCC Form 463 and the Telecom invoice, E-rate - FCC Form 473,  and High Cost & Lifeline - FCC Form 481. Service providers are required to submit these annual certifications. For additional information, visit the [USAC Supply Chain](#) page.

Upcoming Dates

No upcoming dates found.

Service Providers

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

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



Help?

Send us a message
[Click here](#)

Call us
(888) 641-8722

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.

499 Forms [Payments](#) [Messages \(0\)](#)

499 Forms

For more information on how to file an FCC Form 499, visit our [Webinars page](#).

Sort By

Summary View 

Displaying 1 to 10 of 31 records



499 Forms	Receipt Date	Status	View Action
499-A - 2026 Filing		Not Started	 Start Form

Annual Form – Main Page

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

Registration Information



Revenue Reporting



E-FILE

Company Name: 2026 FCC Form 499-A
 Filer ID: (Reporting calendar 2025 revenues)

MAIN PAGE: 2026 FCC FORM 499-A (REPORTING ACTUAL REVENUES FROM CALENDAR YEAR 2025)

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 2025. As you enter your data, be sure that you understand the requirements as indicated in the [2026 FCC Form 499-A Instructions](#).

<div style="background-color: #0070c0; color: white; padding: 10px; border-radius: 5px; text-align: center; font-weight: bold;">Update Registration Information</div> <p style="font-size: small; color: #555;">(Pages 1-3 of FCC Form 499-A)</p>	<p>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.</p>
<div style="background-color: #0070c0; color: white; padding: 10px; border-radius: 5px; text-align: center; font-weight: bold;">Enter/Update Revenue Information</div> <p style="font-size: small; color: #555;">(Pages 4-8 of FCC Form 499-A)</p>	<p>Enter or update your revenue information for calendar year 2025. If you are submitting a revision, the E-File system has pre-populated revenue information from your last filing.</p>

Submitting the Form

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

Save & Close Form

Review & Certify My Filing to USAC

Revenue Reporting 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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[Edit](#)

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[Edit](#)

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[Edit](#)

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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

Online Data Entry Screen

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]	Total Revenues		Breakouts		
402	Legal name of filer [from Line 102]	(a)	If breakouts are not book amounts, enter whole percentage estimates		(d)	(e)
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.			Interstate (b)	International (c)		
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					
<i>Fixed local services</i>						
Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges						
<u>Traditional Circuit Switched</u>						
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)					
<u>Interconnected VoIP</u>						
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					
<i>Mobile services (i.e., wireless telephony, paging, and other mobile services)</i>						
409	Monthly and activation charges					
410	Roaming and air-time charges for toll calls, but excluding separately stated toll charges					

Paper Form

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.

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

Did you receive any revenues for providing **wireless mobile services (i.e., cellular, paging, 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



Revenue Data Entry

E-FILE

Company Name:
 Filer ID:

2026 FCC Form 499-A
 (Reporting calendar 2025 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

\$ <input type="text" value="2,500.00"/>	<input type="text" value="100.00"/> %	<input type="text" value="0.00"/> %	\$ <input type="text" value="2,500.00"/>	\$ <input type="text" value="0.00"/>
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

Traditional Circuit Switched

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

Show Helpful Hint

404.1 Local portion

\$ <input type="text" value="20,000.00"/>	<input type="text" value="0.00"/> %	<input type="text" value="0.00"/> %	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

404.2 Long distance portion

\$ <input type="text" value="50,000.00"/>	<input type="text" value="60.00"/> %	<input type="text" value="40.00"/> %	\$ <input type="text" value="30,000.00"/>	\$ <input type="text" value="20,000.00"/>
Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

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

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 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

Did you receive any revenues for providing **wireless mobile services** (i.e., cellular, paging, messaging, SMS, 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](#)

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

[Save & Return to Summary](#)

Saves form, **return** to summary page

[Save & Continue](#)

Saves form, **advances** to next section

[Save & Close](#)

Saves form, **EXITS** form data entry

Questions?

Uncollectable Revenues

Bad Debt Reporting

Bad Debt Reporting

Lines 421 and 422 of the 499-A are used for reporting your uncollectible revenues. By using these fields, you may lower your contribution base.

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.

Total and End-User Bad Debt

- 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.

Total Bad Debt

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

Show Helpful Hint

419	Gross billed revenue from all sources: Carrier's Carrier, End-User, Non Telecom, Non-Interconnected VoIP [FCC Form 499 lines: 303 through 314 plus 403 through 418]				
	\$ 10,000.00	64.90 %	0.00 %	\$ 6,490.00	\$ 0.00
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
421	Uncollectible revenue/bad debt associated with gross billed revenue shown on Line 419				
	\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
	Gross billed revenue from all sources net of bad debt [FCC Form 499 lines: 419 minus 421]				
	\$ 10,000.00	64.90 %	0.00 %	\$ 6,490.00	\$ 0.00
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

End User Bad Debt

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

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

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

420	Gross universal service contribution base amounts: end-user minus international originating and terminating in foreign points [FCC Form 499 lines: 403 through 411 plus 413 through 417]				
	\$ 10,000.00	64.90 %	0.00 %	\$ 6,490.00	\$ 0.00
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
422	Uncollectible revenue/bad debt associated with universal service contribution base revenue shown on Line 420				
	\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

Regional Percentages

Used by the Local Number Portability 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	
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	
<p>Carrier's Carrier</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>	<p>Edit</p>
<p>End-User</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>	<p>Edit</p>
<p>Non-Telecommunications</p> <p>This section is for reporting revenues received for providing non-telecommunications services.</p>	<p>Edit</p>
<p>Non-Interconnected VoIP</p> <p>This section is for reporting revenues received for providing non-interconnected VoIP services.</p>	<p>Edit</p>
<p>Excluded Reseller Revenue</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>	<p>Edit</p>
<p>Uncollectible Revenue or Bad Debt</p> <p>This section is for reporting any uncollectible revenue or bad debt.</p>	<p>Edit</p>
<p>Regional Percentages</p> <p>This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.</p>	<p>Edit</p>
<p>Certifying Officer Information</p> <p>This section you will need to fill out the filer's Certifying officer information.</p>	<p>Edit</p>
<p style="text-align: center;"> Save & Close Form Go To Main Page </p>	

LNP Regional Percentages

REGIONAL REVENUE PERCENTAGES FOR LOCAL NUMBER PORTABILITY (LNP)		Carrier's 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](#)

499-A filers may use a proxy based on the percentage of subscribers a provider serves in a particular region for reaching an estimate for allocating their end-user revenues to the appropriate regional LNPA.

Questions?

Additional Training Webinars

Webinar Schedule *Registration Link on Date*

- [March 5](#) – New 499 Filer ID Basics (March)
- [March 10](#) – March Office Hours: Annual Form Questions

Contacting USAC

E-File Message Portal

499 Forms Payments **Messages (0)**

Inbox
Archive

Displaying 0 of 0 records

+ Compose

No new messages.

Show records

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

New Message

Company

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

Contributors/Service Providers Customer Service Center (CSC)



Call us at (888) 641-8722

Monday – Friday 9 a.m. to 5 p.m. ET

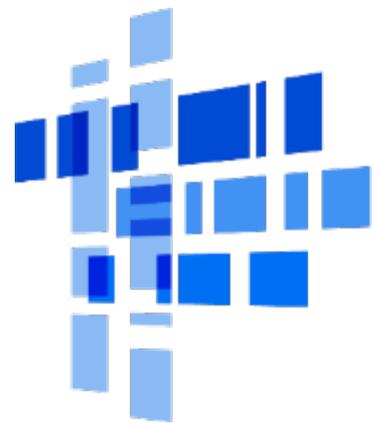


Email: CustomerSupport@usac.org

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

Thank You!





**Universal Service
Administrative Co.**