

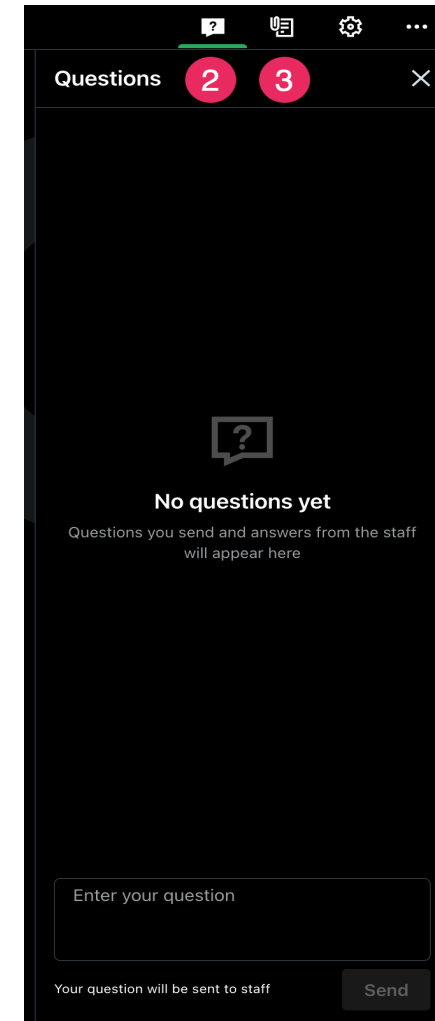
New 499 Filer ID Basics

Overview for Service Providers

January 7, 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 handouts 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 service providers new to USAC, we'll cover the basics of the 499 ID and the filing requirements.

Agenda

- 498 ID & 499 ID Purpose
- USAC's Website
- 499 ID Assignment
- Filing Calendar
- Quarterly Form 499-Q
- Annual Form 499-A

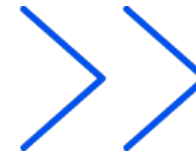
498 ID & 499 ID

Understanding the Difference

Purpose of These IDs

499 ID

- Takes its name from the registration form – FCC Form 499-A
- Identification used to contribute to the Universal Service Fund



498 ID

- Takes its name from the registration form – FCC Form 498
- Identification used to receive Universal Service funding

Universal Service Fund

ID Differences

498 ID

Nine-digit number beginning with “143” or “443”
(i.e. 143999999, or 443999999)

Who –

Telecommunications Providers

- Nine-digit number beginning with “143”

Why - to receive funding from any of the 4 programs USAC administers: *Rural Health Care, High Cost, Lifeline, E-Rate*

499 ID

Six-digit number beginning with an “8” (i.e. 889993)

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

Why - to contribute to the Universal Service Fund

ALWAYS include these numbers on any correspondence with USAC.

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

499 ID Assignment

Next Steps

Email Notification of Assignment

Next Steps

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

1. Company Officer username and log in instructions for E-File.
2. Assignment of the 499 Filer ID and a list of forms you are required to file.

The Company Officer should now add additional users to USAC's E-File system to prepare forms or make payments to USAC.

ALL FCC Forms 499 must be submitted online through E-File. Paper copies are not accepted.

Required Form Filings

Included in Assignment Email

The FCC Forms listed are based on the date you entered as the date you started selling telecom.

If you've entered the date the company started, you'll need to correct it!



FCC Form 499 Approval Confirmation

Note: This email is an automatic notification and unable to receive replies. If you have questions, please use the contact information at the bottom of this email.

Thank you for registering with USAC to set up an FCC Form 499 account for [redacted]. USAC processed your registration and assigned your company the new 499 Filer ID [redacted].

Please review the [Forms to File webpage](#) to determine which future FCC Form 499 filings you are required to submit.

Required Action: Submit Previous FCC Form 499 Filings

The reported information states that [redacted] first provided telecommunications in the U.S. in on August 2021 [redacted] is therefore required to submit the following previous FCC Form 499 filings:

499A Filings

- 2025 FCC Form 499-A - Reporting Calendar Year 2024 Revenues
- 2024 FCC Form 499-A - Reporting Calendar Year 2023 Revenues
- 2023 FCC Form 499-A - Reporting Calendar Year 2022 Revenues
- 2022 FCC Form 499-A - Reporting Calendar Year 2021 Revenues

499Q Filings

- November 2025 FCC Form 499-Q

Please note: FCC Form 499-A filings submitted in or before 2013 must be submitted to USAC via the mail as hard copies. FCC Form 499-A filings submitted from 2014 onwards must be submitted to USAC electronically through E-File.

Online Resources

USAC Website

www.usac.org



[Subscribe](#) [Payments](#) [Open Data](#)

[Sign In](#)



[About](#) ▾

[E-Rate](#) ▾

[Rural Health Care](#) ▾

[Lifeline](#) ▾


[High Cost](#) ▾

[Service Providers](#) ▾

Service Providers

Making connectivity accessible and affordable for everyone in the U.S. by contributing to and participating in the Universal Service Fund

[Sign in](#)

or [create an account](#)  to get started.

← Tools – Sign in to USAC’s online system E-File

← Program Specific webpages

Scroll down the page for links to program pages as well as information on the Universal Service Fund.

Newsletter Subscription



Subscribe

Payments

Open Data

Sign In

Found on main webpage
at www.usac.org

- About
- E-Rate
- Rural Health Care
- Lifeline
- High Cost
- Service Providers

Choose Program

Affordable Connectivity Program (ACP)

- ☐ Claims Updates
- ☐ Consumer Group Updates
- ☐ Program Updates
- ☐ Service Provider Training Invitations
- ☐ System and Technical Updates

E-Rate

- ☐ News Brief
- ☐ Tribal Newsletter

☐ Tribal Stakeholders

High Cost

- ☐ Detailed HUBB Updates
- ☐ Program Updates

Lifeline

- ☐ Program Newsletter
- ☐ NLAD Bulletin
- ☐ Consumer Advocates

Rural Health Care (RHC) Program

- ☐ Healthcare Connect Fund (HCF) Program (Consortia)
- ☐ Healthcare Connect Fund (HCF) Program (Individual HCPs)
- ☐ Telecom Program

Service Providers

- ☒ FCC Form 499 (Contributors)

USAC's Online Filing System - E-File



[Subscribe](#) [Payments](#) [Open Data](#)

[Sign In](#)



‘**Sign In**’ page will prompt you for a username and password to log in to the E-File system.

USAC maintains security using a multi-factor authentication system, sending a 6-digit code to the applicable email address (Username) to enter prior to logging in to the system.

It's important not to share usernames.
That's a violation of our terms and conditions.

A screenshot of the USAC Sign In page. At the top is the USAC logo. Below it are links for 'Subscribe', 'Payments', and 'Open Data', followed by a blue 'Sign In' button. To the right of the button is a search bar with a magnifying glass icon. The main content area has a light gray background and contains the following elements: a 'Username' label above a text input field containing 'AmyOfficer@test.com'; a 'Password' label above a text input field with masked characters; a 'Forgot password?' link; a paragraph of terms and conditions text; a checkbox with a checkmark and the text 'Click the box to accept'; a line of text stating 'By signing in, I accept the terms and conditions of the USAC system.'; a blue 'Sign In' button; and a link at the bottom that says 'Don't have an account? Create an account'.

Service Provider Specific Menu

Click on the words '**Service Providers**' and you'll see a drop-down menu with topics specific to Service Providers, the Forms 499 and 498.

Use the search box in the upper right-hand corner if you are looking for a subject not on the menu.

The screenshot displays the Universal Service Administrative Co. website. At the top left is the logo. The top navigation bar includes links for 'Subscribe', 'Payments', 'Open Data', and a 'Sign In' button. A search box is located in the upper right corner, highlighted with an orange border. Below the navigation bar, a horizontal menu features 'About', 'E-rate', 'Rural Health Care', 'Lifeline', and 'High Cost', each with a downward arrow. A green arrow points to the 'Service Providers' dropdown menu, which is currently open, showing a list of topics. The topics are organized into four columns: 'Service Providers Home', 'Contributing to the USF', 'Who Must Contribute', 'Register for a 499 ID', 'Manage Your 499 ID', 'Forms to File', 'When to File', 'What to Expect After Filing', 'Making Revisions', 'Making Payments', 'How to Pay', 'Contribution Factors', 'Invoices', 'Late Payments, DCIA, Red Light', 'Billing Disputes', 'Credit Balance Refunds', 'Annual True-Up Process', 'Non-USAC Payments', 'Request Invoice Copy', 'Participating in a USF Program', 'Register for a 498 ID', 'Manage Your 498 ID', 'Disbursement Schedules', 'DATA Act', 'Resources', 'Announcements', 'Appeals and Audits', 'Forms & Instructions', 'Glossary of Terms', 'Multi-Factor Authentication', 'Learn', 'Videos', 'Webinars', 'Newsletter', 'FAQs', and 'Contact Us'.

Universal Service Administrative Co.

Subscribe Payments Open Data Sign In

Search

About E-rate Rural Health Care Lifeline High Cost Service Providers

Service Providers Home

Contributing to the USF

Who Must Contribute

Register for a 499 ID

Manage Your 499 ID

Forms to File

When to File

What to Expect After Filing

Making Revisions

Making Payments

How to Pay

Contribution Factors

Invoices

Late Payments, DCIA, Red Light

Billing Disputes

Credit Balance Refunds

Annual True-Up Process

Non-USAC Payments

Request Invoice Copy

Participating in a USF Program

Register for a 498 ID

Manage Your 498 ID

Disbursement Schedules

DATA Act

Resources

Announcements

Appeals and Audits

Forms & Instructions

Glossary of Terms

Multi-Factor Authentication

Learn

Videos

Webinars

Newsletter

FAQs

Contact Us

Webinar Training Announcements

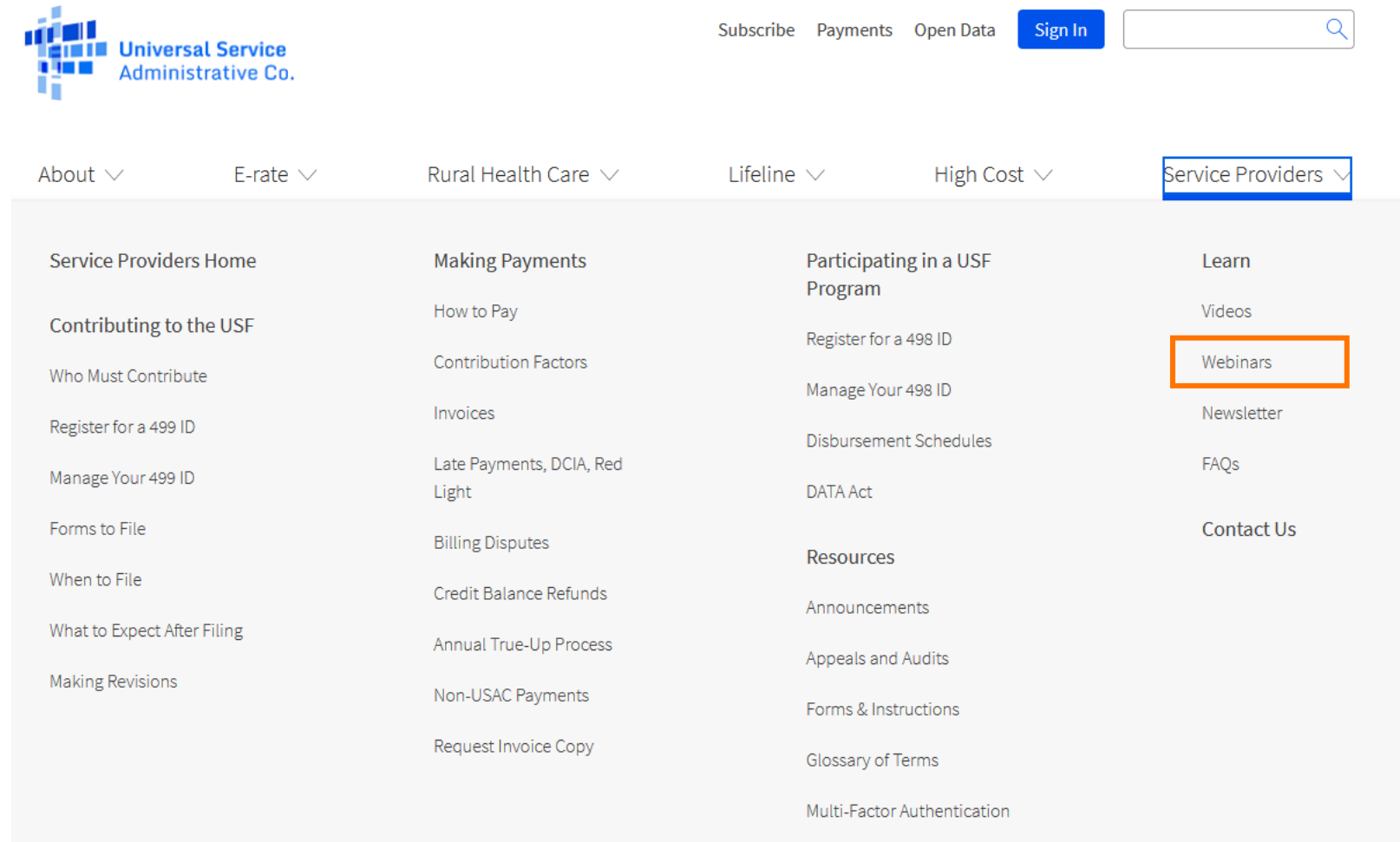
Annual Form Training

- February & March

Monthly Trainings

- New 499 ID
- Office Hours – open topic and discussion

Previous webinar recordings also stored here.



The screenshot shows the Universal Service Administrative Co. website. The header includes the logo, navigation links (Subscribe, Payments, Open Data, Sign In), and a search bar. The main navigation bar has dropdown menus for About, E-rate, Rural Health Care, Lifeline, High Cost, and Service Providers. The Service Providers dropdown menu is open, showing a list of links. The 'Webinars' link is highlighted with an orange box.

Universal Service Administrative Co.

Subscribe Payments Open Data Sign In

About E-rate Rural Health Care Lifeline High Cost Service Providers

Service Providers Home

Making Payments

Contributing to the USF

How to Pay

Who Must Contribute

Contribution Factors

Register for a 499 ID

Invoices

Manage Your 499 ID

Late Payments, DCIA, Red Light

Forms to File

Billing Disputes

When to File

Credit Balance Refunds

What to Expect After Filing

Annual True-Up Process

Making Revisions

Non-USAC Payments

Request Invoice Copy

Participating in a USF Program

Register for a 498 ID

Manage Your 498 ID

Disbursement Schedules

DATA Act

Resources

Announcements

Appeals and Audits

Forms & Instructions

Glossary of Terms

Multi-Factor Authentication

Learn

Videos

Webinars

Newsletter

FAQs

Contact Us

Additional Learning Resources

The USAC website offers several options to learn via our online video library as well.

Click on the words '[Service Providers](#)' on the main webpage.

Videos

These videos are designed to help you understand and manage the form filing process, FCC requirements, and other elements to offer service provider support.

[Overview](#)

[Accessing E-File](#)

[499 Filer ID Basics](#)

[E-File Navigation](#)

[FCC Form 498](#)

[FCC Form 499-Q](#)

Contacting USAC

Message System within E-File

Customer Specific Contact

The best way to contact your assigned 499 analyst is via E-File Messages.

Located within the E-File portal, a secure message can be sent to ask specific questions about your filer ID, Forms 499, payments, and any other inquiry.

The screenshot displays the 'Admin Center' interface for a specific filer. At the top, a blue header bar contains a 'Log Out' link. Below this, the 'Admin Center' title is visible. A search bar contains the filer ID '889993' and a 'Search' button. The filer's name 'USAC Test Amy' and ID '889993' are prominently displayed. To the right, there is a toggle switch for 'Notify USAC of De Minimis Status', which is currently turned off. Below the filer information, the status 'Filer Status: Active' is shown. There are two expandable sections: 'Company Contacts' and 'Associated 498 IDs'. On the right side, there are two buttons: 'Comments' and 'Company Details'. At the bottom, there is a navigation bar with three tabs: '499 Forms', 'Payments', and 'Messages (0)'. The 'Messages (0)' tab is highlighted with an orange border. Below the navigation bar, the text '499 Forms' is visible.

Admin Center

889993 Search

USAC Test Amy
889993

Filer Status: Active

Company Contacts + Associated 498 IDs +

Notify USAC of De Minimis Status ?
Notify USAC if your company will be *de minimis* in the upcoming quarters.

Comments

Company Details

499 Forms Payments Messages (0)

499 Forms

Adding E-File Users

Add Authorized Users in E-File

Only Company Officers can grant E-File access to additional users.

Click the down arrow next to your user ID in the top right-hand corner of the screen, then select the option, '[Add/Remove 499 Users](#)'.

At the next screen, click the blue button '[+Add User Accounts](#)'.

The image shows a two-step process for adding authorized users. On the left, a user profile dropdown menu for 'AmyOfficer@test.com' is shown with the option 'Add/Remove 499 Users' highlighted by an orange box. A large orange arrow points from this menu to the right-hand screenshot. The right-hand screenshot shows the 'ADD OR REMOVE USER ACCOUNTS' screen. At the top right is a 'Cancel' link. Below the title bar, there are instructions for adding and removing users. The '+ Add User Accounts' button is highlighted with an orange box. Below this, there is a table with columns for 'Officer(s)', 'Remove', 'Preparer(s)', and 'Remove'. The table contains one row for 'Amy Officer' with email 'AmyOfficer@test.com' and two empty checkboxes. At the bottom of the screen are 'Save' and 'Cancel' buttons.

ADD OR REMOVE USER ACCOUNTS [Cancel](#)

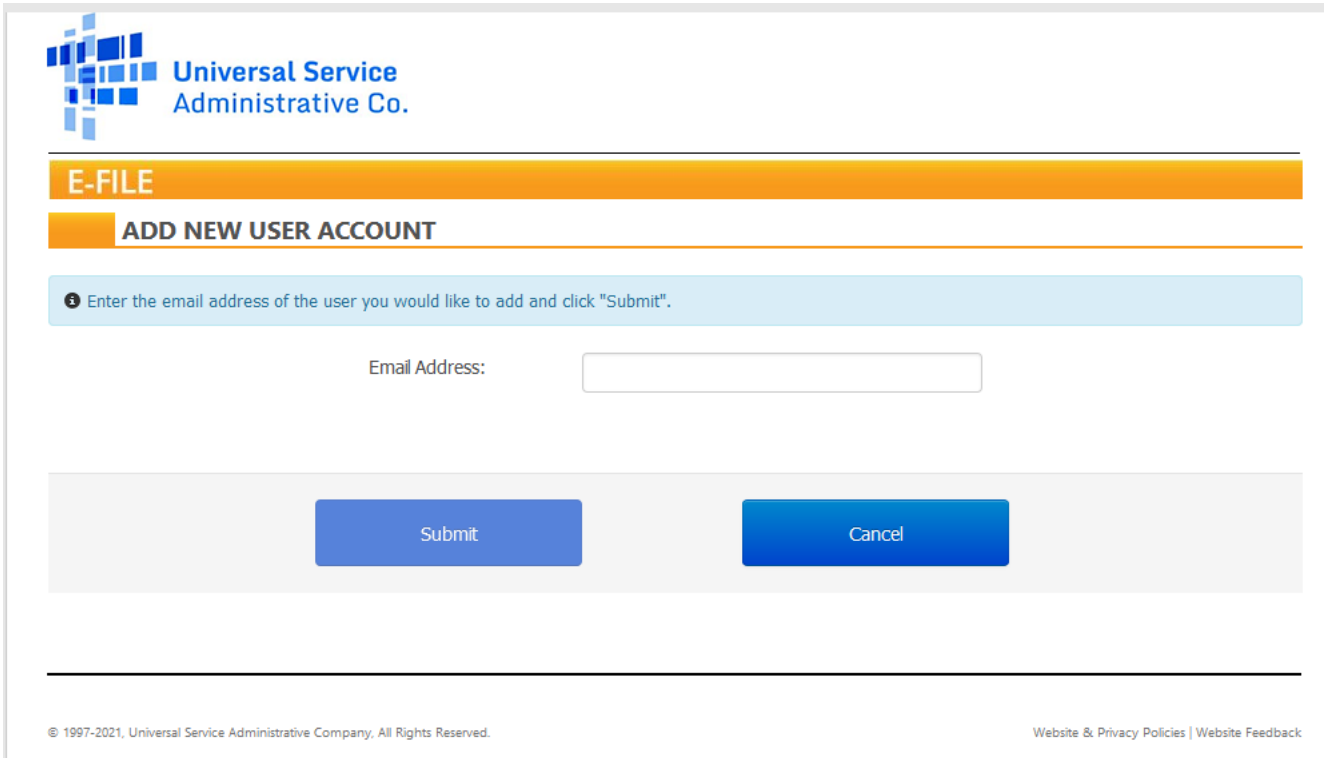
Add User: To create/add a user to an account, click "Add User Account". [+ Add User Accounts](#)

Remove User: To remove a user's access to an account, check the "Remove" check box next to the person's name and click "Save".

Officer(s)	Remove	Preparer(s)	Remove
Amy Officer	<input type="checkbox"/>		<input type="checkbox"/>

[Save](#) [Cancel](#)

Add Authorized Users in E-File



The screenshot shows a web form for adding a new user account. At the top left is the Universal Service Administrative Co. logo. Below it is a blue bar with 'E-FILE' and an orange bar with 'ADD NEW USER ACCOUNT'. A light blue instruction box says: 'Enter the email address of the user you would like to add and click "Submit".' Below this is a label 'Email Address:' followed by a text input field. At the bottom are two buttons: 'Submit' (blue) and 'Cancel' (blue). The footer contains copyright information and links to 'Website & Privacy Policies' and 'Website Feedback'.

Universal Service Administrative Co.

E-FILE

ADD NEW USER ACCOUNT

Enter the email address of the user you would like to add and click "Submit".

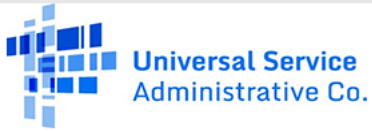
Email Address:

Submit Cancel

© 1997-2021, Universal Service Administrative Company. All Rights Reserved. Website & Privacy Policies | Website Feedback

- The email address entered acts as the new user's E-File username.
- The email address entered should be **specific to the person** and not an email address shared with another person(s) or a generic email address (e.g., Billing @gmail.com).
- The email address listed will be the address to which business communications, including confidential business communications, may be sent.

Add Authorized Users in E-File



E-FILE

"ADD USER ACCOUNT" NON-EXISTING ACCOUNT

Email Address:

AnnOfficer@test.com

i This email address is not associated with an existing E-File user account. To continue granting entitlements to this person, complete the requested information below. Select whether the person's E-File account should have the capabilities of a company officer or preparer; select the Filer ID(s) the person should have access to, and click "Submit."

Name

First

MI

Last

Position Title

Job Title

Phone Number

xxx-xxx-xxxx

Ext.

☐

Click this box to confirm that

- The email address listed above is specific to the person and not an email address shared with another person(s); and
- The email address listed above is the address to which business communications, including confidential business communications, may be sent. The email address will be used to create an E-File user account and/or give the existing E-File user account additional entitlements.
- If granting company officer entitlements to the person listed above, clicking the box also confirms that the person listed above is a company officer of the selected company(ies) and Filer ID(s) identified below. [Click here for more information](#)

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

Add Authorized Users in E-File

☐ Company Officer
☒ Preparer

All FilerIDs

889993

Selected FilerIDs

→
←

Submit Cancel

- Determine the level of access you will grant to the new user.
 - Company Officers are the only persons who can certify an FCC Form 499.
 - Company Officers can also add/remove users who have authority to access the account.
- Select which Filer IDs the new user will have access to by highlighting the Filer ID and clicking the right arrow button to move it to the 'Selected Filer IDs' column.
- Complete the set up by clicking the 'Submit' button.

2026 Filing Calendar

When to File the FCC Forms 499

Types of FCC Form 499

FCC Form 499-A

1. Required for EVERYONE
2. The [FCC Form 499-A](#) is the annual form used to report the company's *actual* revenue billed during the prior calendar year.
3. The FCC Form 499-A is due annually on April 1.
4. USAC will notify you of due date.

FCC Form 499-Q

1. Required for all non-*de minimis* filers
2. The [FCC Form 499-Q](#) is used to *project* or *forecast* the company's revenue for the next calendar quarter.
3. The FCC Form 499-Q due dates:
 - February 1
 - May 1
 - August 1
 - November 1
4. USAC will not notify you of due dates.

2026 Filing Deadlines

Due Date	Revenue Reported	Revision Deadline	Contributor Billing
FCC Form 499-Q February 2, 2026	2Q projected 2026 4Q revenue 2025	March 19, 2026	April – June 2026
FCC Form 499-A April 1, 2026	Prior year: 2025 January – December	March 31, 2027	July 2026
FCC Form 499-Q May 1, 2026	3Q projected 2026 1Q revenue 2026	June 15, 2026	July – September 2026
FCC Form 499-Q August 3, 2026	4Q projected 2026 2Q revenue 2026	September 17, 2026	October – December 2026
FCC Form 499-Q November 2, 2026	1Q projected 2027 3Q revenue 2026	December 17, 2026	January – March 2027

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

Quarterly Filing Periods

Filing Dates – from the FCC Form 499-Q

One form is used to file all four of the quarterly filings. The relevant time periods are included on the form showing the filer exactly what time periods the form is reporting. **After the revision deadline has passed, revisions to the 499-Q will not be accepted.**

Below is a screen shot from E-File's data entry for the FCC Form 499-Q.

Block 3: Contributor Historical and Projected Revenue Information		
113. Indicate which Quarterly filing this represents		
<u>Filing due</u>	<u>Historical revenues (lines 115-118) for</u>	<u>Projected revenues (lines 119-120) for</u>
<input type="radio"/> November 1, 2025	July 1 - September 30, 2025	January 1 - March 31, 2026
<input checked="" type="radio"/> February 1, 2026	October 1 - December 31, 2025	April 1 - June 30, 2026
<input type="radio"/> May 1, 2026	January 1 - March 31, 2026	July 1 - September 30, 2026
<input type="radio"/> August 1, 2026	April 1 - June 30, 2026	October 1 - December 31, 2026

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

Find the FCC Forms

Select “Forms & Instructions” from the drop-down mega menu.

The screenshot shows the Universal Service Administrative Co. website. The top navigation bar includes links for 'Subscribe', 'Payments', 'Open Data', and a 'Sign In' button. A search bar is located to the right of the 'Sign In' button. Below the navigation bar, a mega menu is displayed with categories: 'About', 'E-rate', 'Rural Health Care', 'Lifeline', and 'High Cost'. The 'High Cost' category is expanded, showing a list of links. The 'Service Providers' link is highlighted with an orange box. Below the 'Service Providers' link, the 'Forms & Instructions' link is also highlighted with an orange box. An orange arrow points from the 'High Cost' category to the 'Service Providers' link, and another orange arrow points from the 'Forms & Instructions' link to the 'Request Invoice Copy' link.

Universal Service Administrative Co.

Subscribe Payments Open Data Sign In

About E-rate Rural Health Care Lifeline High Cost

Service Providers

Service Providers Home

Contributing to the USF

Who Must Contribute

Register for a 499 ID

Manage Your 499 ID

Forms to File

When to File

What to Expect After Filing

Making Revisions

Making Payments

How to Pay

Contribution Factors

Invoices

Late Payments, DCIA, Red Light

Billing Disputes

Credit Balance Refunds

Annual True-Up Process

Non-USAC Payments

Request Invoice Copy

Participating in a USF Program

Register for a 498 ID

Manage Your 498 ID

Disbursement Schedules

DATA Act

Resources

Announcements

Appeals and Audits

Forms & Instructions

Glossary of Terms

Multi-Factor Authentication

Learn

Videos

Webinars

Newsletter

FAQs

Contact Us

Form 499 & Instructions

All 3 forms relevant to Service Providers can be found on this page.

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

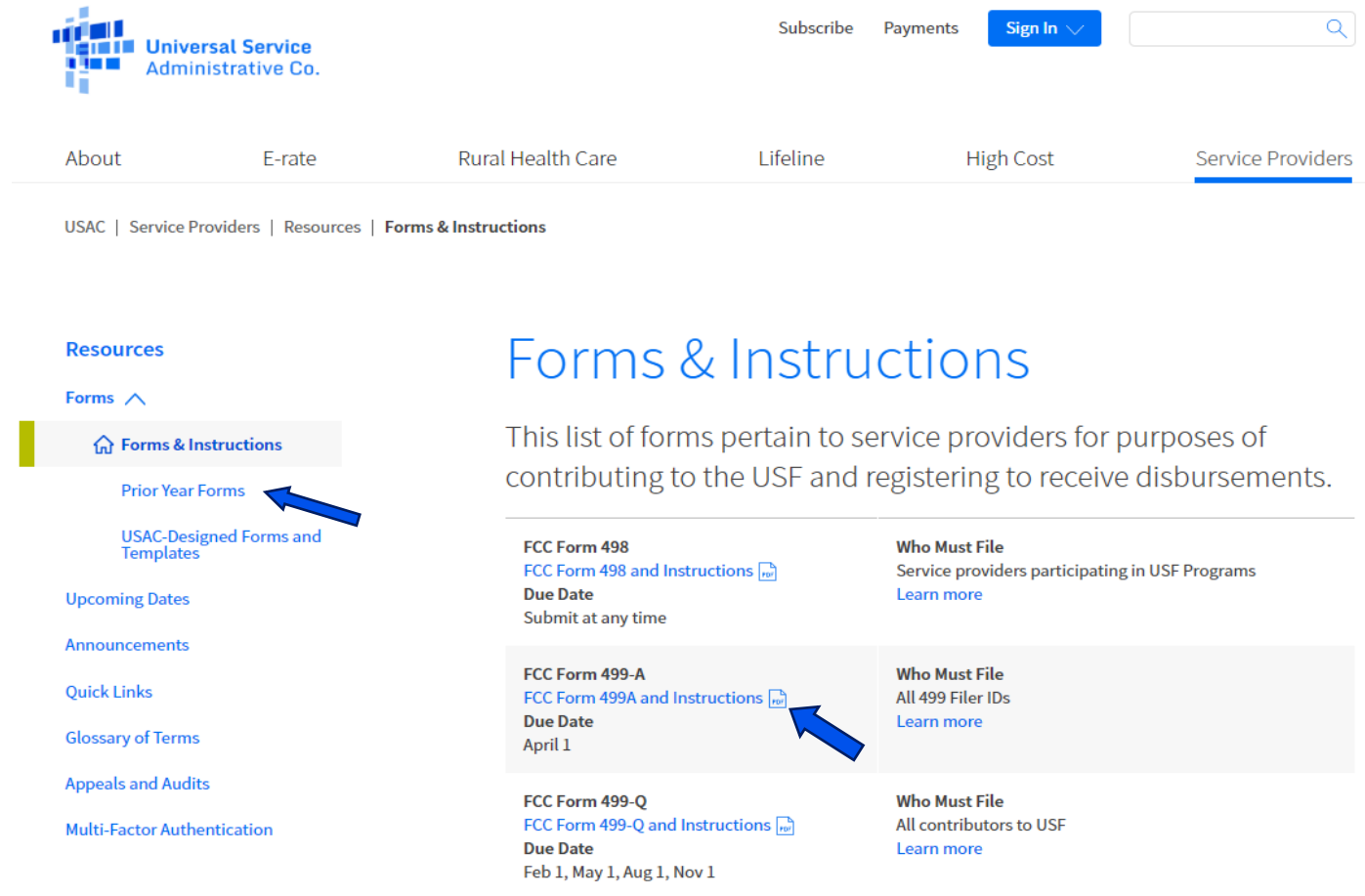
Click on the name to open up a .pdf document.

[FCC Form 499-Q](#)

- filed 4 times a year.

[FCC Form 499-A](#)

- filed once a year



The screenshot shows the Universal Service Administrative Co. website. The top navigation bar includes links for About, E-rate, Rural Health Care, Lifeline, High Cost, and Service Providers (which is highlighted). Below the navigation bar is a breadcrumb trail: USAC | Service Providers | Resources | Forms & Instructions. The main content area is titled "Forms & Instructions" and contains a list of forms. A sidebar on the left lists various resources, with "Forms & Instructions" highlighted. A blue arrow points to the "Forms & Instructions" link in the sidebar. Another blue arrow points to the "FCC Form 499-A" link in the main content area.




Resources

Forms & Instructions

- Prior Year Forms
- USAC-Designed Forms and Templates
- Upcoming Dates
- Announcements
- Quick Links
- Glossary of Terms
- Appeals and Audits
- Multi-Factor Authentication

Forms & Instructions

This list of forms pertain to service providers for purposes of contributing to the USF and registering to receive disbursements.

FCC Form 498 FCC Form 498 and Instructions  Due Date Submit at any time	Who Must File Service providers participating in USF Programs Learn more
FCC Form 499-A FCC Form 499A and Instructions  Due Date April 1	Who Must File All 499 Filer IDs Learn more
FCC Form 499-Q FCC Form 499-Q and Instructions  Due Date Feb 1, May 1, Aug 1, Nov 1	Who Must File All contributors to USF Learn more

The links open a .pdf document that contain the instructions to the form, with a copy of the form at the end of the document.

These documents are provided for reference only, as the forms must be completed online through USAC's E-File system

Gross Billed Revenues - Definition

Per the 499-A Instructions, gross billed revenues include:

- Revenues derived from the activation and provision of interstate, international, and intrastate telecommunications.
- Account set-up.
- Connection.
- Service restoration.
- Termination.
- Revenues from all sources, including non-regulated telecommunications offerings, information services, and other non-telecommunications services.

Gross billed revenues do NOT include:

- Deposits.
- Taxes.

Please see the 499-A Instructions for the complete definition. Note that **revenues are not profits.**

Questions?

Quarterly Filing

Who is Required to File the 499-Q

FCC Form 499-Q Purpose

What is it?

- The FCC Form 499-Q (quarterly) is used to determine the amount of money a company must contribute to the universal service fund for a quarter.
- While the filer reports both historical and projected revenues on the form, **only the projected revenues are used to determine the contribution amount** billed in the upcoming quarter.

Define “*de minimis*”

Definition of *de minimis*

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

Annual Revenue Threshold

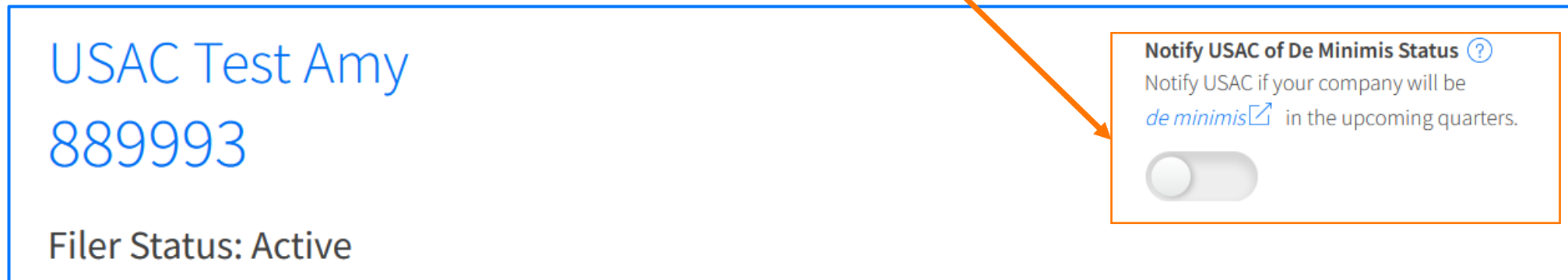
For calendar year 2026, filers that bill less than **\$37,175** of combined **end user** interstate and international telecommunication revenues will be considered *de minimis* for 2026.

For calendar year 2025, filers that billed less than **\$39,062** of combined **end user** interstate and international telecommunication revenues will be considered *de minimis* for 2025.

If the company has determined that it will be required to be a direct contributor to the Federal Universal Service Fund, that company must file an FCC Form 499-Q, the quarterly filing.

Who Must File

1. Every non de minimis telecommunications company must file the FCC Form 499-Q. This means your company is a direct contributor to the FUSF and is billed monthly by USAC. **If the company does not file, a late filing fee will be applied.**
2. *De minimis* filers are not required to file the FCC Form 499-Q, but **must** notify USAC of their status by selecting the *de minimis* button on their main screen after logging into E-File.



USAC Test Amy
8899993

Filer Status: Active

Notify USAC of De Minimis Status ?
Notify USAC if your company will be [de minimis](#) in the upcoming quarters.

☐

An orange arrow points from the text 'by selecting the de minimis button' in the second list item to the 'de minimis' link in the toggle box.

de minimis Notification

- If you notify USAC of your *de minimis* status for 2026 by clicking the button, you will be sent an email instructing your company that it is not required to file quarterly forms covering the calendar year 2026.
- If the company has determined that your *de minimis* status has changed, you should ‘unclick’ the *de minimis* button and file the February FCC Form 499-Q.
- Regardless of a company’s *de minimis* status, there will always be an entry in E-File listing the FCC Form 499-Q.



FCC Form(s) 499-Q De Minimis Status Notification

Dear ,

You have successfully notified USAC that _____ qualifies for *de minimis* status for calendar year 2026 and will not be filing the following FCC Form(s) 499-Q:

- February 2026 FCC Form 499-Q
- May 2026 FCC Form 499-Q
- August 2026 FCC Form 499-Q

USAC will generate *de minimis* estimates for the FCC Form(s) 499-Q listed above.

If you need to notify USAC of a *de minimis* status for a quarter not shown above, please see the [De Minimis](#) page.

Notifying USAC of your company's FCC Form(s) 499-Q *de minimis* status does not exclude you from filing the FCC Form(s) 499-Q within the 45-day filing window.

You may turn off the *de minimis* notifications at any time and file your future FCC Form(s) 499-Q.

Thank you,
USAC

Select Billing Contact When Completing the 499-Q

- All 499-Q filers must select the email address of a Billing Contact when completing the 499-Q in E-File which is located in Line 112 of the 499-Q:

112. Billing address and billing contact person [Bills for Universal Service contributions will be sent to this address.]

Do you want to enter foreign address? ☐ Yes ☒ No

Street 1 : 123 April st
Street 2 : room 3
Street 3 :
City : Baltimore
State : LA ▾
Zip : 20005 Country: United States

First : Amy
Last : Officer
Phone : (202) 222-2222
Fax :
E-Mail : AmyOfficer@usac.org ▾



- The Billing Contact can be selected via a drop-down set of selections populated with active registered users associated with the 499 Filer ID.
- USAC will send Billing Statement notifications to the Billing Contact.

Filing Online

Accessing the Forms Through E-File



Online Filing – Before You Start

- Google Chrome, Mozilla Firefox, and Microsoft Edge internet browsers are recommended.
 - Apple Safari and mobile access are not recommended.
- Make sure your internet browser's 'pop up blocker' is **OFF**.
 - The system opens a new window to display the data entry screen for the FCC Form 499-Q.
 - If you have clicked '**Start Form**' and you don't see a new, smaller window – you most likely have the pop-ups blocked.
- Please ensure these email addresses from USAC don't go to your SPAM folder!
 - Important USAC communication comes from the following emails:
 - ✓ 'form499@usac.org'
 - ✓ 'CustomerSupport@usac.org'
 - ✓ 'form499@universalservice.org'
- Not sure if you are *de minimis* or not? FILE the 499-Q form anyway!
 - We would rather have you report your revenues than us having to estimate on your behalf.

Online Filing the FCC Forms 499

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

Online Filing the FCC Forms 499

Using the E-File navigation system, navigate to the Filer ID that you wish to work on, if you have more than one 499 Filer ID.

Scroll to the bottom of the screen and summary view of the FCC Form 499s. The forms are listed in chronological order. In the ‘Action’ column, your choices for form entry are in blue.

Not Started, Certified, and Approved are the most common statuses.

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

Monthly Billing Statements

How USAC Uses the Revenues on the 499-Q

Online Billing Statements Available

Billing statements are available online in E-File that:

- Show up-to-date transaction activity, balances, and statuses.
- Allow payments to be applied to a specific statement, if needed.
- Provide information on individual USF contribution calculations.

USAC has discontinued sending monthly paper invoices.

Log in to E-File and go to the Payments tab to access your billing statements.

Learn more by visiting the “Making Payments” pages on the USAC website.

Accessing Billing Statements

On or around the 15th of the month, an online billing statement will be made available to authorized users in E-File.

To access the Billing Statements page from the 'Payments' section, scroll down to 'Select Payment View', click in the box, and select 'Billing Statements'.

888888- ABC Telecom

[Company Contacts](#) +[Associated 498 IDs](#) +[499 Forms](#)[Payments](#)[Messages \(0\)](#)

ⓘ Your account is past due. Interest is accruing daily.

Summary

\$17,990.00

Total Payment Due ⓘ

Make a Payment

Details

\$5,000.00

Total Current Charges

\$3,300.00

Total Past Due ⓘ

\$9,690.00

Other Amounts ⓘ

Need help? Contact the Customer Service Center at CustomerSupport@usac.org or (888) 641-8722.

Select Payment View

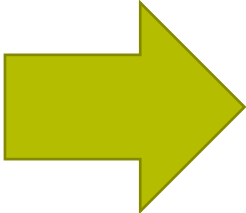
See the Billing Statements, USF Contribution Charge Calculation, Invoice History, Payment History, and True-Up Statements for your account.

Billing Statements

USAC Billing Statements

February 2026 FCC Form 499-Q

114. Check if using safe harbor to allocate interstate/intrastate revenues for each of the following (as applicable):	<input type="checkbox"/> Cellular and Broadband <input type="checkbox"/> Paging <input type="checkbox"/> Analog SMR <input type="checkbox"/> Interconnected VoIP		
Historical billed revenues with no allowance or deductions for uncollectables. See instructions.	Total Revenues in \$ (a)	Interstate Revenues in \$ (b)	International Revenues in \$ (c)
115. Telecommunications provided to other universal service contributors for resale as telecommunications or as interconnected VoIP	\$0.00	\$0.00	\$0.00
116. End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues	\$0.00	\$0.00	\$0.00
117. All other goods and services	\$0.00	Column (b) and (c) not requested for Lines 117 and 118	
118. Gross-billed revenues from all sources [sum of above]	\$0.00		
119. Projected gross-billed end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues		\$0.00	\$0.00
120. Projected collected end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues		\$0.00	\$0.00



April, May, and June 2026 USAC Billing Statements

Company Name:

Statement ID:

Account ID:

Due Date: --

Program Type: Universal Service Fund

Status: Closed

Statement Activity

Download Statement

Displaying 2 of 2 records

Date	Description	Charges/Credits
11/14/2025	Nov 2025 USF Contribution Charge	\$195,369.38
07/15/2025	2023 USF Contribution Credit	(\$195,369.38)

Show 10 records/page

<

1

>

 of 1 page

Outstanding balance as of 01/05/2026 for

\$0.00

The revenue projections entered on Line 120 of the 499-Q will be used for determining your contribution amounts billed on the 2nd quarter 2026 billing statements.

Questions?

Annual Filing 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

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.

Annual Form – Main Page

After starting the 499-A in E-File, the main page for completing of the FCC Form 499-A will appear.

The two main areas of the annual form that require attention are the registration and revenue areas.

Registration Information



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.

Revenue Reporting



Enter/Update Revenue Information

(Pages 4-8 of FCC Form 499-A)

Enter or update your revenue information for calendar year 2024. 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

E-FILE

Company Name:
Filer ID:

2025 FCC Form 499-A
(Reporting calendar 2024 revenues)

MAIN PAGE: 2025 FCC FORM 499-A (REPORTING ACTUAL REVENUES FROM CALENDAR YEAR 2024)

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 2024. As you enter your data, be sure that you understand the requirements as indicated in the [2025 FCC Form 499-A Instructions](#).

Registration Information Summary

Information reported in registration section

Company identification

Telecommunications services offered

Holding company/affiliates

Customer contact information

Form preparer contact information



USAC billing contact information



List of company officers

States where services are sold

As a result of the discontinuance of paper invoices, all billing contacts must be verified. This requires a registered E-File user to be associated with the 499 Filer ID.

Please review this information is correct when submitting the FCC Form 499-A.

While the information is pre-populated from last year's form, take a moment to review for accuracy.

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

Registration Information Summary

E-FILE

- REGISTRATION INFO
- Contributor Identification

Telecommunications Activities

Holding Company

Customer Inquiries

Preparer Contact

Future Filing Contact

Billing Contact

Agent for Service of Process

Company Officers

Filer Jurisdiction

Registration Summary

- DOCUMENTS
- Form 499-A Instructions

Company Name: USAC Test Amy

2024 FCC Form 499-A

Filer ID: 889993

(Reporting calendar 2023 revenues)

REGISTRATION INFORMATION SUMMARY

Below please find all of the registration sections of the FCC Form 499-A, 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 submissions. As you review and edit your data, be sure that you understand the requirements as indicated in the 2024 FCC Form 499-A instructions..

Click [here](#) for more information about how to navigate through this section.

Contributor Information

Edit

Success! This section is complete.

Telecommunication Activities

Edit

Success! This section is complete.

Holding Company

Edit

Success! This section is complete.

2024 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting 2023 Revenues)

APPROVED BY OMB
3060-0855

>>> Please read instructions before completing <<<<

Annual Filing -- due April 1, 2024

Block 1: Contributor Identification Information

During the year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See Instructions.

101 Filer 499 ID (If you don't know your number, contact the administrator at (888) 641-8722. If you are a new filer, write "NEW" in this block and a Filer 499 ID will be assigned to you.)

102 Legal name of filer

103 IRS employer identification number

104 Name filer is doing business as

105 Telecommunications activities of filer (Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see instructions.)

Audio Bridging (teleconferencing) Provider

Coaxial Cable

Non-Interconnected VoIP

Private Service Provider

Toll Reseller

Incumbent LEC

Operator Service Provider

Satellite Service Provider

Wireless Data

CAP/CLEC

Interconnected VoIP

Paging

Shared-Tenant Service Provider / Building LEC

Other Local

Cellular/PCS/SMR (wireless telephony inc. by resale)

Interexchange Carrier (IXC)

Payphone Service Provider

Other Mobile

Local Reseller

Prepaid Card

SMR (dispatch)

Other Toll

If Other Local, Other Mobile or Other Toll is checked describe carrier type / services provided:

106.1 Affiliated Filers Name/Holding Company Name (All affiliated companies must show the same name on this line.)

Check if filer has no affiliates

106.2 Affiliated Filers Name/Holding Company Name IRS employer identification number

107 FCC Registration Number (FRN) (https://apps.fcc.gov/cors/userLogin.do)

108 Management company (if filer is managed by another entity)

109 Complete mailing address of reporting entity corporate headquarters

Street1

Street2

Street3

City

State

Zip (postal code)

Country

110 Complete business address for customer inquiries and complaints

check if same address as Line 109

Street1

Street2

Street3

City

State

Zip (postal code)

Country

111 Telephone number for customer complaints and inquiries (Toll-free number if available)

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a

b

c

d

e

f

g

h

i

j

k

l

Use additional sheets if necessary. Each filer must provide all names used for telecommunications activities

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

Billing Contact Update Required

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

Preparer Contact

[Edit](#)

✓ Success! This section is complete.

Future Filing Contact

[Edit](#)

✓ Success! This section is complete.

Billing Contact

[Edit](#)

✓ Success! This section is complete.

**E-FILE**

REGISTRATION INFO

Contributor Identification
Telecommunications Activities
Holding Company
Customer Inquiries
Preparer Contact
Future Filing Contact
Billing Contact
Agent for Service of Process
Company Officers
Filer Jurisdiction
Registration Summary

DOCUMENTS

Form 499-A Instructions

Company Name:**Filer ID:**

2025 FCC Form 499-A
(Reporting calendar 2024 revenues)

BILLING CONTACT INFORMATION

! Bills for USF, TRS, NANPA, and LNP contributions will be sent to this email address.

Primary Billing Contact

Company Name

Email Address

499validation@usac.org

! Don't see the user you need? Add them to your account first by following the regular process for adding new users, then they will appear here.

Name

Testers

MI

Account

Phone Number

202-222-2222

ext

Fax Number

xxx-xxx-xxxx

Do you want to enter foreign address?

☐ Yes☒ No

Certify and Submit

Complete the FCC Form 499





Certify & Submit

Review, Certify & Submit

Once the data entry is complete on the FCC Form 499-A, **USAC does not consider it submitted until a Company Officer electronically signs (certify) and submits the form.**

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

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

499 Forms	Receipt Date	Status	View	Action
499-Q - November 2025 Filing		Pending Officer Approval		Revise Certify
499-Q - August 2025 Filing	07/28/2025	Approved		Revise Certify
499-Q - May 2025 Filing	04/25/2025	Approved		Revise Certify
499-A - 2025 Filing - Rev 1		Pending Officer Approval		Revise Certify

MAIN PAGE: 2025 FCC FORM 499-A (REPORTING ACTUAL REVENUES FROM CALENDAR YEAR 2024)

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 2024. As you enter your data, be sure that you understand the requirements as indicated in the [2025 FCC Form 499-A Instructions..](#)

Update Registration Information

(Pages 1-3 of FCC Form 499-A)

Enter/Update Revenue Information

(Pages 4-8 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 or update your revenue information for calendar year 2024. 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

Third Party Funds

Administrators Receiving 499-A Information

Third Party Funds

Authorized Access to Annual Form Data

- The administrators of each of the funds below use the revenue reported on the FCC Form 499-A to calculate and assess any necessary contributions.
- These administrators will notify companies of their required contributions to each of these funds. You will be invoiced separately for each of these funds.
- On a monthly basis, USAC provides the administrators with data from the most recent FCC Form 499-A filed.
- This data includes contact information, receipt date information, and reported revenues.
- For more information, refer to the FCC Form 499-A instructions on who is required to contribute to these funds and what revenue line number is provided.

Third Party Funds

1. **Telecommunications Relay Services (TRS)** enables an individual who is deaf, hard of hearing, deaf-blind, or who has a speech disability to communicate by telephone or other device through the telephone system at no additional cost. Every common carrier interstate telecommunications services and every VoIP provider (including interconnected and non-interconnected) must contribute to the TRS Fund. See 47 C.F.R. Sections 64.601(b), 64.604.
2. **Local Number Portability (LNP)** enables end users to keep their telephone number when switching from one telecommunications service provider to another. The shared costs of long-term number portability attributable to a regional database shall be recovered from all telecommunications carriers and interconnected VoIP providers servicing a given region. See 47 C.F.R. Section 52.32.
3. **North American Numbering Plan Administration (NANP)** is a numbering scheme for the public switched telecommunications networks (PSTN) within the United States, Canada, and participating Caribbean countries. All telecommunications carriers and interconnected VoIP providers in the United States shall contribute to meet the costs of establishing numbering administration. See 47 C.F.R. Section 52.17.
4. In addition, the FCC utilizes the revenue data contained in the FCC Form 499-A to bill carriers **Interstate Telecommunications Service Provider (ITSP)** regulatory fees. The ITSP is collected to cover the regulatory costs associated with the FCC's enforcement, policy and rulemaking, user information, and international activities. See 47 U.S.C. Section 159(a).

Third Party Fund Administrators

List of Companies and Contact Information

Fund	Administrator	Customer Service Number
TRS	RolkaLoube – Public Utility and Telecommunications Consulting	(717) 585-6605
LNPA	Telcordia Technologies dba iconectiv	(844) 560-8050
NANPA	North American Numbering Plan (NANP)	(613) 760-4512
ITSP	Federal Communications Commission (FCC)	(877) 480-3201, Option 6

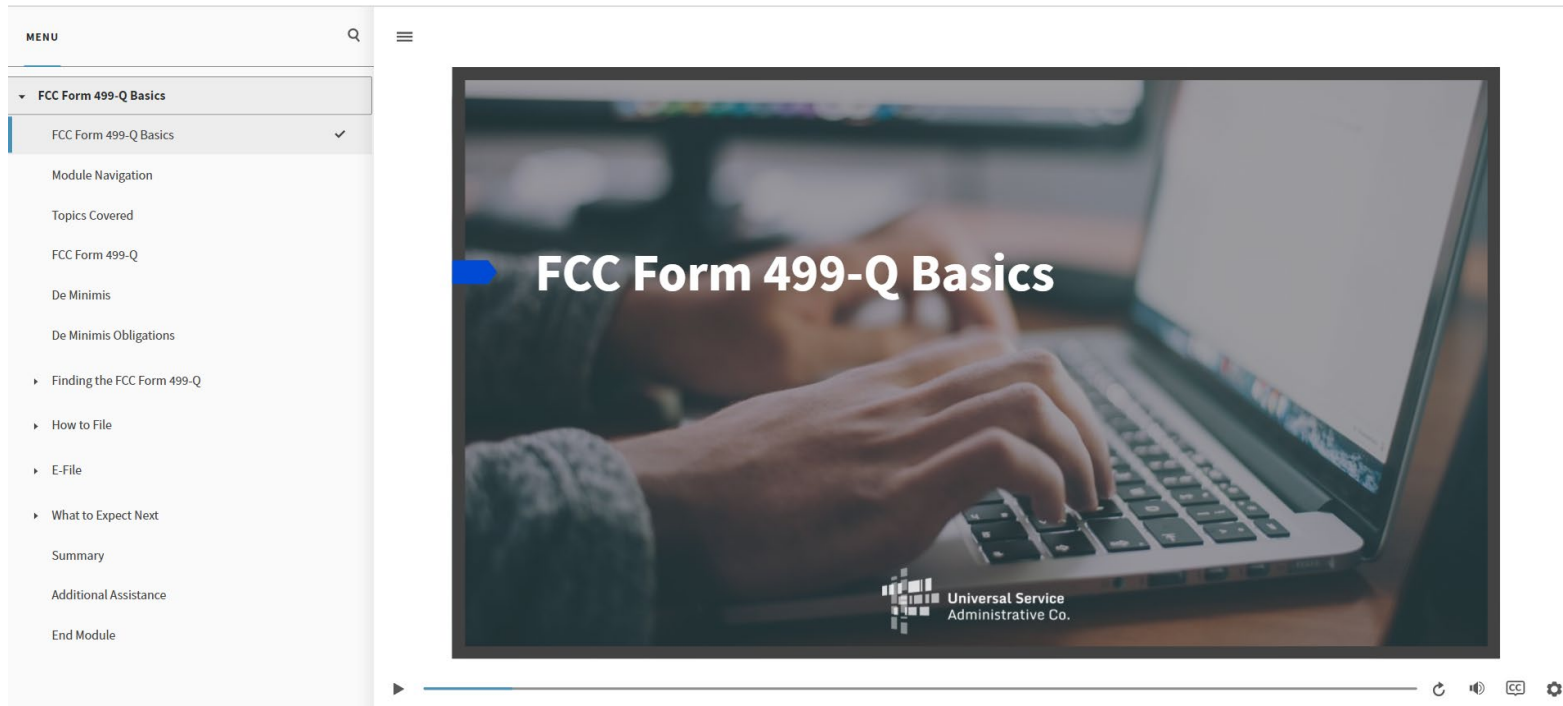
Form Specific Training

Resources On-Line

Training Video for Filing the FCC Form 499-Q

You can find an FCC Form 499-Q training module that explains the form and walks a user through filing the FCC Form 499-Q. It is self-paced and includes a menu so you can skip to specific sections.

This video is found on our ‘Videos’ page or directly by clicking this [link](#).



Questions?

How to Contact USAC

E-File Message Portal



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

Cancel Send

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!





Universal Service
Administrative Co.