

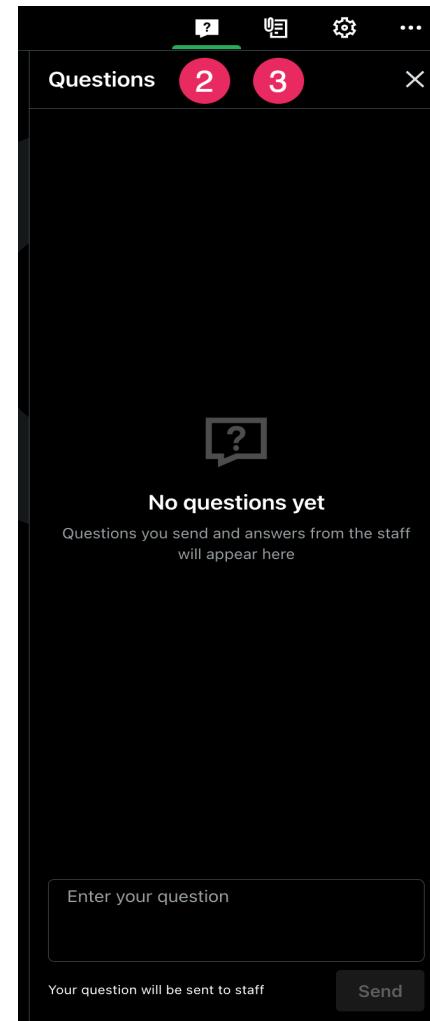
Contributor Office Hours

How to File an FCC Form 499-Q

January 8, 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: Form499usac.org

Agenda

- Webinar Format
- Form 499-Q Facts
- Filing Out a 499-Q
- Questions
- Additional Resources

“Office Hours” Webinar Format

- Office Hours are held monthly.
- Brief presentation of a common topic at the beginning.
- Open the floor to questions from attendees:
 - Attendees type their question in the ‘Questions’ box in the GoToWebinar panel.
 - USAC staff will repeat the question so everyone can hear.
 - USAC staff will answer the question, keeping identify of the asker private.
 - If question contains specific company information, USAC staff will follow-up with an email, keeping the question private.

Form 499-Q Facts

August FCC Form 499-Q

Quarterly Filing

- Due Monday, February 2, 2026.
- Required for all *non-de minimis* filers.
- This [FCC Form 499-Q](#) is used to *forecast* the company's revenue for 2Q26.
- The numbers reported on this form will be used to bill direct contributors in April, May, and June 2026.
- All FCC Forms must be submitted online through E-File. Paper copies are not accepted.
- The revision deadline is March 19, 2026.

Calculating USF Contributions

Quarterly Filing is Used for This Purpose

- USAC first determines a service provider's contribution base.
- The contribution base is the end-user telecommunications revenue, and only the interstate and international allocations of that revenue.
- On the FCC Form 499-Q, this is reported on line 120 and represents one quarter's worth of revenue.
- At a high level, the contribution base revenue is multiplied by the corresponding quarter's FCC contribution factor to determine a company's contribution amount.

Definition of *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.

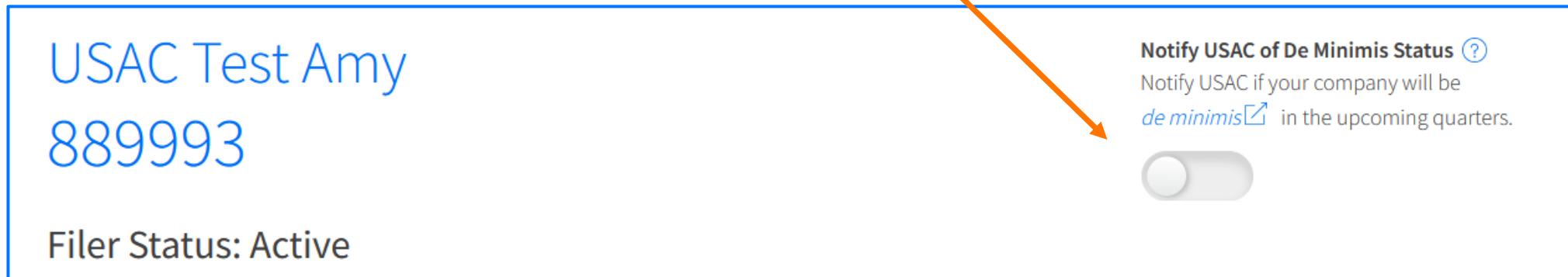
Annual Revenue Threshold

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.

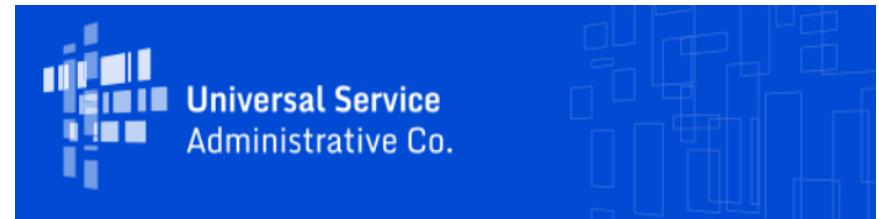
***de minimis* Company Requirement**

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.



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

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 form anyway! We would rather have you report your revenues than us having to estimate on your behalf.

Questions?

How to Fill Out an FCC Form 499-Q

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



Help?

[Send us a message](#)

[Click here](#)

[Call us](#)

(888) 641-8722



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.

Online Filing

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.

To complete the February 499-Q, select ‘Start Form’ from the Action column within that form’s row.

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 26 records

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



Online Filing

Block 2: Contact Information will be prepopulated.

- This section contains the name, phone number and email of the person preparing the form.
- 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.

Online Filing

Block 3:

- This section contains the revenue, both past and projected
- Report total revenues in column (a)
- Report interstate revenues in column (b)
- Report international revenues in column (c)

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

Revenue Reporting Sections

Compare the historical revenue to the projected revenue to ensure that the revenues are relatively close.

Historical



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		\$270,000.00	\$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		\$270,000.00	\$0.00

Projected



Submitting the FCC Form 499-Q

Block 4: Certification - can only be completed by the Company Officer designated in the E-File system.

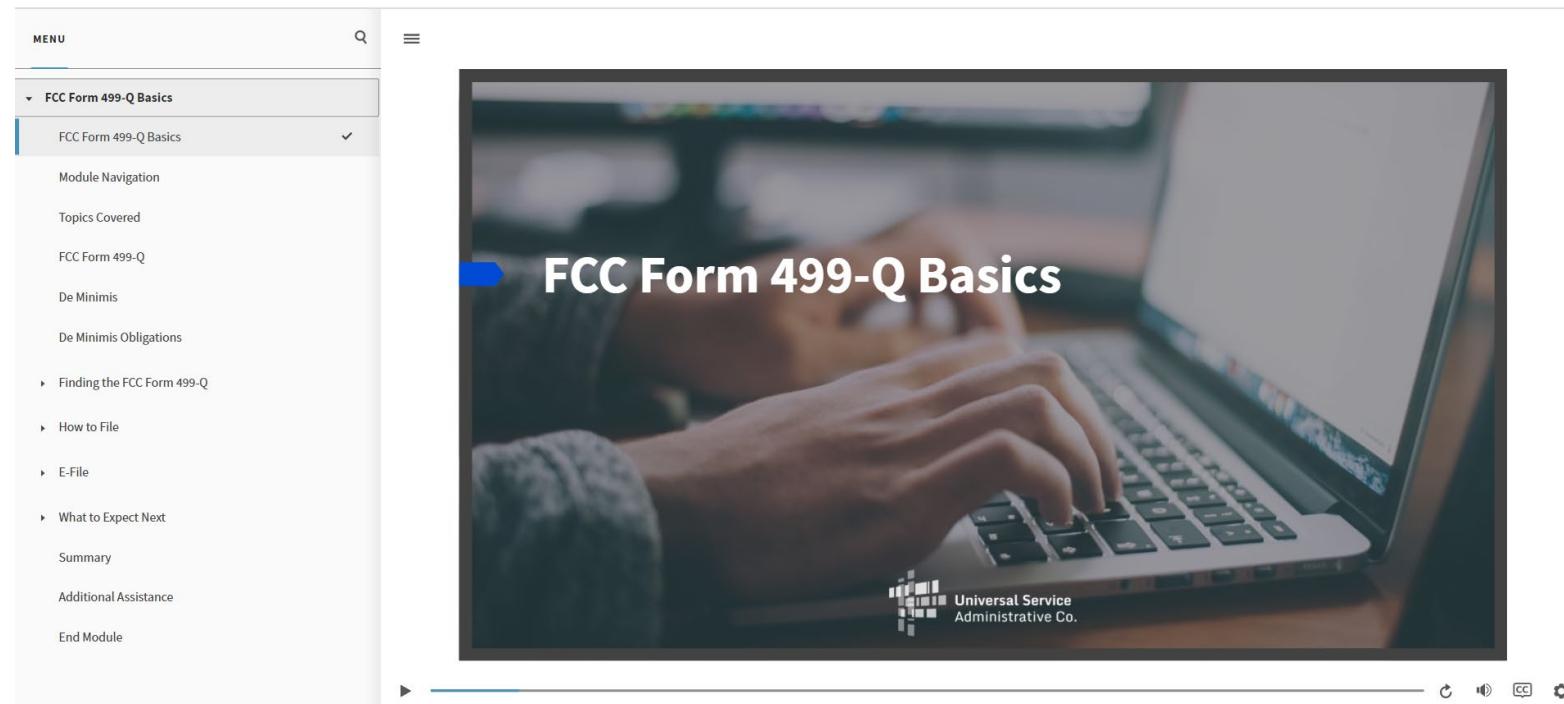
- Enter today's date on Line 126.
- To proceed click on '[Click here to Preview and Certify the form](#)'

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity	
<p>121. I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.</p> <p><input checked="" type="checkbox"/></p> <p>I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true, that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter and that the projections of gross-billed and collected revenues represent a good-faith estimate based on company procedures and policies.</p>	
122. Signature	*****Data Entry Purpose Only. Please Do Not Print this Form*****
123. Printed name of officer	First: <input type="text" value="Testers"/> MI: <input type="text"/> Last: <input type="text" value="AccountTT"/>
124. Position with reporting entity	<input type="text" value="TEST ACCOUNT"/>
125. Email of officer (Required if available)	<input type="text" value="499validation@usac.org"/>
126. Date	<input type="text" value="6/21/2025"/>
127. This filing is:	<input type="radio"/> Original Filing <input checked="" type="radio"/> Revised Filing [revisions due within 45 days of original filing deadline]
File this form online: https://forms.universalservice.org/portal/login For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (888)641-8722 or via e-mail: Form499@usac.org	
PERSONS WILLFULLY MAKING 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	
Save Form Click here to Preview and Certify the form 	

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](#).



The screenshot displays a user interface for a training video. On the left, a sidebar titled 'MENU' contains a list of topics under 'FCC Form 499-Q Basics', including 'Module Navigation', 'Topics Covered', 'FCC Form 499-Q', 'De Minimis', 'De Minimis Obligations', 'Finding the FCC Form 499-Q', 'How to File', 'E-File', 'What to Expect Next', 'Summary', 'Additional Assistance', and 'End Module'. The main content area shows a video thumbnail of a person's hands typing on a laptop keyboard. The title 'FCC Form 499-Q Basics' is overlaid on the video. The video player includes standard controls at the bottom: a play button, volume, captions, and settings.

Online Billing Statements Available

Billing statements are available online in E-File that:

- Show up-to-date transaction activity, balances, and statuses for your company's receivables.
- 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.

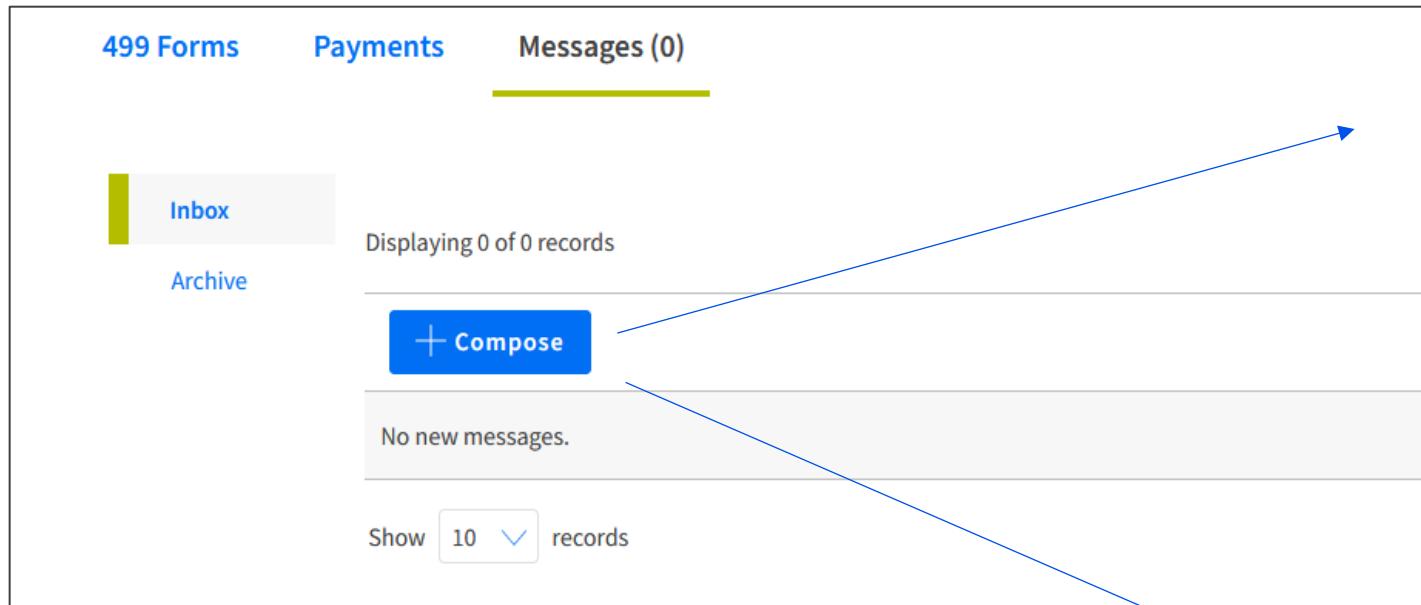
Log in to E-File and go to the Payments tab to access your billing statements.

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

Questions?

Contacting USAC

E-File Message Portal



499 Forms Payments **Messages (0)**

Inbox Archive

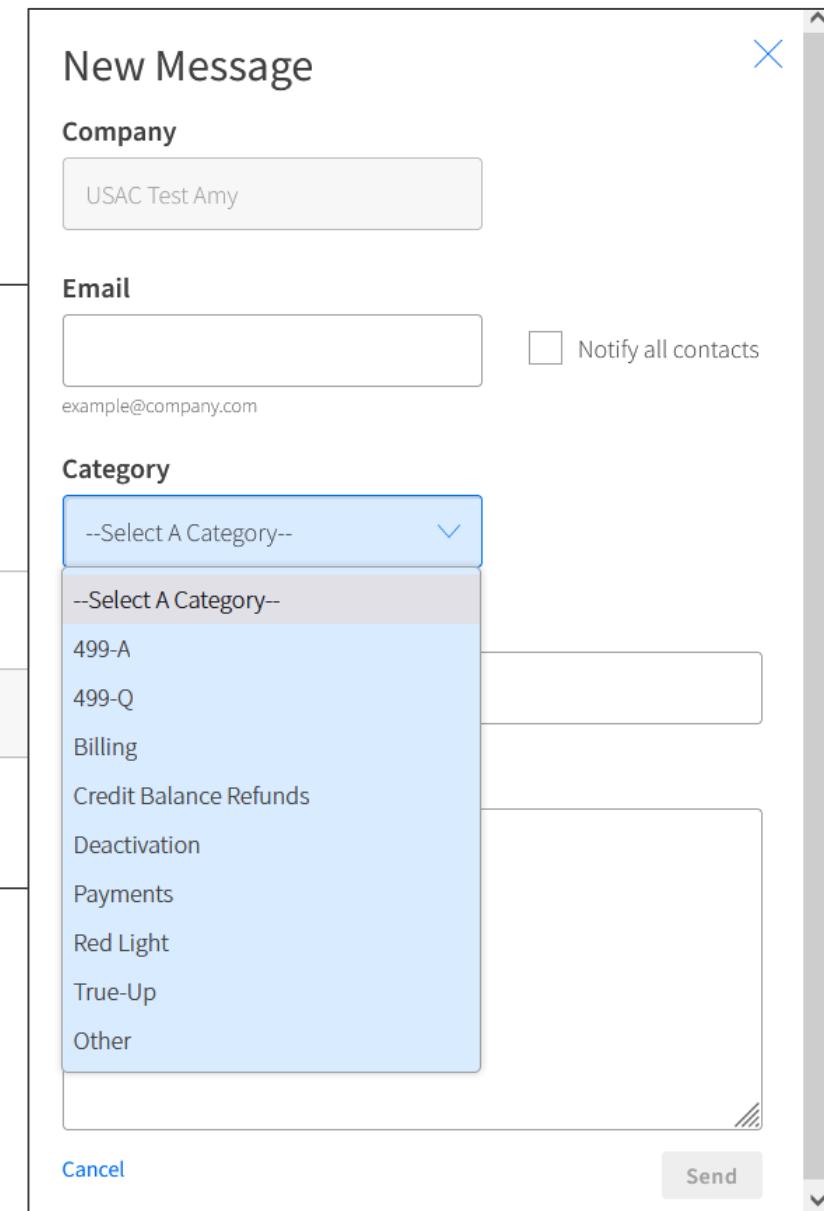
Displaying 0 of 0 records

+ Compose

No new messages.

Show 10 records

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



New Message

Company

USAC Test Amy

Email

example@company.com Notify all contacts

Category

--Select A Category--

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

Cancel Send

Contributors/Service Providers Customer Service Center (CSC)



Call us at (888) 641-8722

Monday – Friday 9 a.m. to 5 p.m. ET



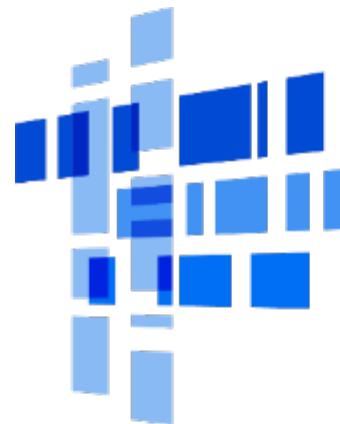
Email: CustomerSupport@usac.org

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

Contact the CSC for issues relating to login, error messages, and other technical problems.

Thank You!





**Universal Service
Administrative Co.**