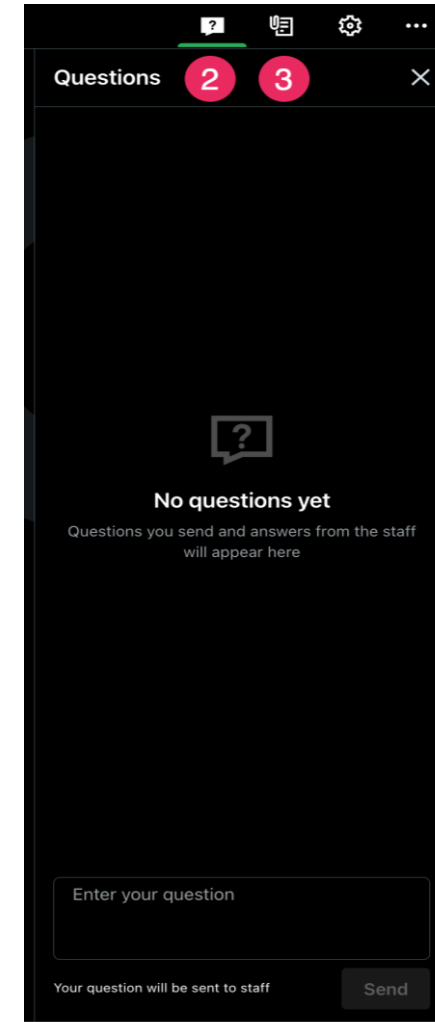


Office Hours: How to Fill Out an FCC Form 499-Q

October 15, 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: Form499usac.org

Agenda

- A Review of the “Office Hours” Webinar Format
- A Discussion of FCC Form 499-Q Facts
- Block-by-Block Review of Filling Out and Submitting 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 the identify of the asker private.
 - If the question contains specific company information, please use the Messages feature in E-File, and USAC staff will follow-up directly with you, keeping the question confidential.

Form 499-Q Facts

November 2026 FCC Form 499-Q

Quarterly Filing

- Due Monday, November 2, 2026.
- Required for all non-*de minimis* filers.
- This FCC Form 499-Q is used to *forecast* the company's revenue for 1Q27.
- The numbers reported on this form will be used to bill direct contributors in January, February, and March 2027.
- All FCC Forms 499 must be submitted online through E-File. Paper copies are not accepted.
- The revision deadline is December 17, 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.
- The FCC released a Public Notice, [DA 26-946](#), announcing that the universal service contribution factor for the 4th Quarter (October – December) of 2026 will be 0.42 or 42.0 percent.

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.

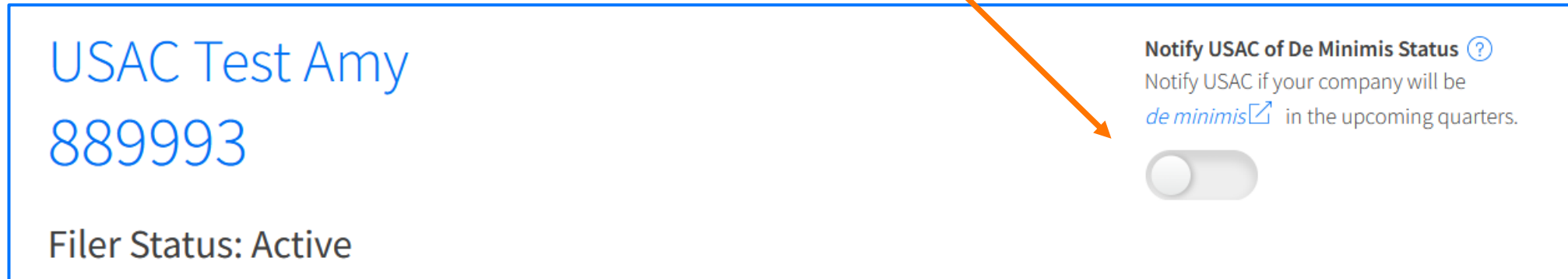
Annual Revenue Threshold

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 in E-File.



USAC Test Amy
889993

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 in point 2 of the list above to the 'de minimis' link in the toggle switch area.

Also, please note that this must be done annually. So if you think your company will be *de minimis* in calendar year 2027, please make a note to select the *de minimis* button in October, 2026.

de minimis Notification

- If you notify USAC of your *de minimis* status for 2027 by clicking the button, you will be sent an email instructing your company that it is not required to file the quarterly 499-Q forms covering calendar year 2027.
- If the company has determined that your *de minimis* status has changed, you should ‘unclick’ the *de minimis* button and file the November 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 [redacted] qualifies for *de minimis* status for calendar year 2027 and will not be filing the following FCC Form(s) 499-Q:

- February 2027 FCC Form 499-Q
- May 2027 FCC Form 499-Q
- August 2027 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 and Microsoft Edge internet browsers are recommended.
 - Apple Safari, Mozilla Firefox, 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?

Block-by-Block Review of Filling Out and Submitting an FCC Form 499-Q

USAC Website

www.usac.org



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

[Sign In](#)



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

[About](#) ▾

[E-Rate](#) ▾

[Rural Health Care](#) ▾

[Lifeline](#) ▾

[High Cost](#) ▾

[Service Providers](#) ▾



Program Specific webpages

Connecting Millions to
Broadband Services



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

Service Provider Specific Menu

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

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

The 499-Q Instructions may be found by selecting "Forms & Instructions".

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 top 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 dropdown arrow. A green arrow points from 'High Cost' to the 'Service Providers' dropdown menu, which is also highlighted with a blue border. The 'Service Providers' dropdown menu is open, showing a list of topics: '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' (highlighted with a red border), 'Glossary of Terms', and 'Multi-Factor Authentication'. On the right side of the dropdown menu, there are links for 'Learn', 'Videos', 'Webinars', 'Newsletter', 'FAQs', and 'Contact Us'.

Dashboard

Upcoming Dates



Service Providers

Payment
Recovery
Payments

Note: Make USF contributions by going to Manage FCC Forms 499.

Send us a message
[Click here](#)

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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 the summary view of the FCC Form 499s under the “499 Forms” tab. To complete the November 499-Q, select ‘Start Form’ under the “View 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

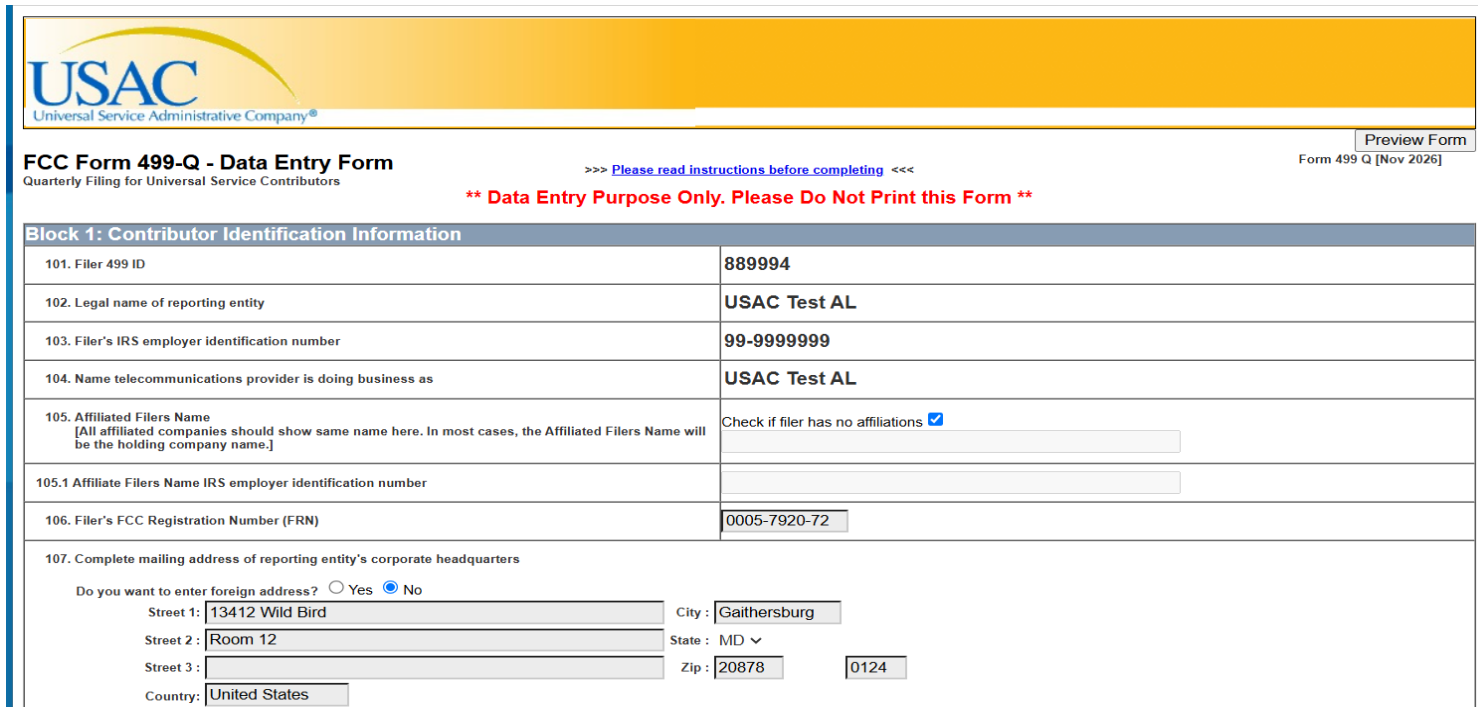
Displaying 1 to 10 of 22 records

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

Online Filing – Contributor Identification Information

Block 1: Contributor Identification Information will be prepopulated.

- This section contains the Filer 499 ID, legal name of the entity, employer identification number (EIN), and FCC registration number (FRN).



USAC
Universal Service Administrative Company®

FCC Form 499-Q - Data Entry Form
Quarterly Filing for Universal Service Contributors

[>>> Please read instructions before completing <<<](#)

[Preview Form](#)
Form 499 Q [Nov 2026]

**** Data Entry Purpose Only. Please Do Not Print this Form ****

Block 1: Contributor Identification Information

101. Filer 499 ID	889994
102. Legal name of reporting entity	USAC Test AL
103. Filer's IRS employer identification number	99-9999999
104. Name telecommunications provider is doing business as	USAC Test AL
105. Affiliated Filers Name [All affiliated companies should show same name here. In most cases, the Affiliated Filers Name will be the holding company name.]	Check if filer has no affiliations ☒
105.1 Affiliated Filers Name IRS employer identification number	
106. Filer's FCC Registration Number (FRN)	0005-7920-72
107. Complete mailing address of reporting entity's corporate headquarters	
Do you want to enter foreign address? ☐ Yes ☒ No	
Street 1: 13412 Wild Bird	City: Gaithersburg
Street 2: Room 12	State: MD
Street 3:	Zip: 20878 0124
Country: United States	

- The FRN and mailing address fields are editable, but the EIN and FRN must match FCC records. To update your EIN with USAC, please send a Message to us in E-File.

Online Filing – Contact Information

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 – Revenue Information

Block 3:

- This section contains the revenue, both past and projected.
- Now is a good time to review use of a Safe Harbor or Traffic Study for 2027 revenues.
- Report total revenues in column (a); interstate revenues in column (b) and international revenues in column (c).

Block 3: Contributor Historical and Projected Revenue Information			
113. Indicate which Quarterly filing this represents <u>Filing due</u> ☒ November 1, 2026 ☐ February 1, 2027 ☐ May 1, 2027 ☐ August 1, 2027 <u>Historical revenues (lines 115-118) for</u> July 1 - September 30, 2026 October 1 - December 31, 2026 January 1 - March 31, 2027 April 1 - June 30, 2027 <u>Projected revenues (lines 119-120) for</u> January 1 - March 31, 2027 April 1 - June 30, 2027 July 1 - September 30, 2027 October 1 - December 31, 2027			
114. Check if using safe harbor to allocate interstate/intrastate revenues for each of the following (as applicable):	☐ Cellular and Broadband ☐ Paging ☐ Analog SMR ☐ 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	\$1,578,072.75	\$481,312.25	\$56,021.50
116. End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues	\$2,862,808.75	\$282,928.50	\$44,003.50
117. All other goods and services	\$2,298,668.25	Column (b) and (c) not requested for Lines 117 and 118	
118. Gross-billed revenues from all sources [sum of above]	\$6,739,549.75		
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		\$282,928.50	\$44,003.50
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		\$279,022.25	\$43,396.00

Online Filing - Revenue Reporting Tip

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):	☐ Cellular and Broadband ☐ Paging ☐ Analog SMR ☐ 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



Online Filing - Submitting the FCC Form 499-Q

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

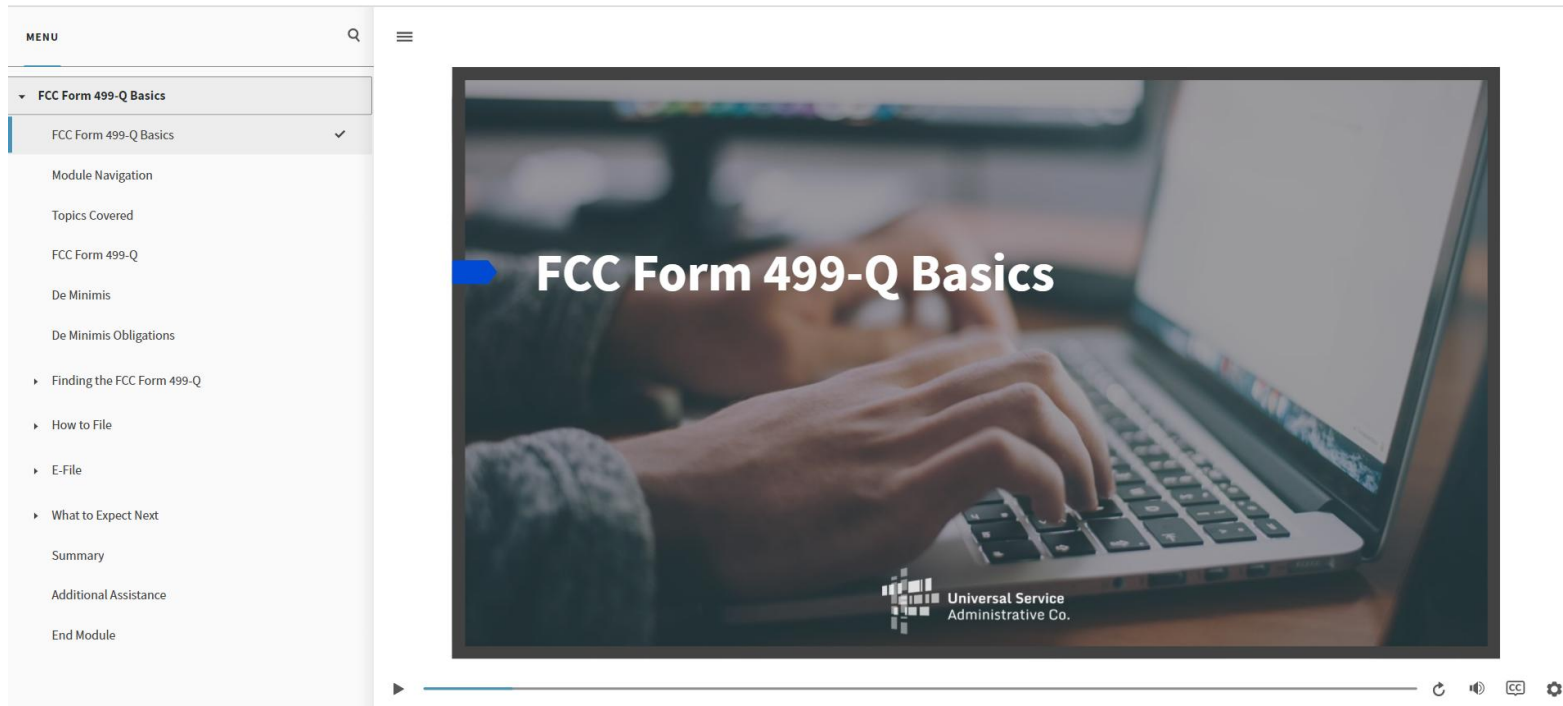
- Enter today's date on Line 126.
- To proceed click on 'Click here to Preview and Certify the form'

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity	
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.	☒
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.	
122. Signature	*****Data Entry Purpose Only. Please Do Not Print this Form*****
123. Printed name of officer	First: Testers MI: Last: AccountTT
124. Position with reporting entity	TEST ACCOUNT
125. Email of officer (Required if available)	499validation@usac.org
126. Date	6/21/2025
127. This filing is:	☐ Original Filing ☒ 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](#).



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.