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Revenue Reporting for VoIP Resellers

October 22, 2026

Universal Service Administrative Co.

Housekeeping

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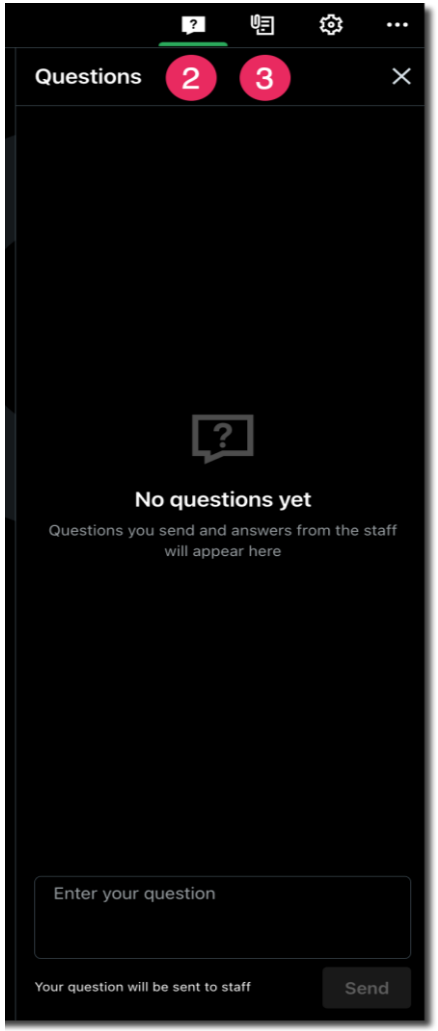


Webinar Recordings

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**

Agenda

- Purpose
- Revenue Categories
- VoIP (Voice-over-Internet-Protocol) Revenue
- Data Entry
- Third Party Administrators
- Wrap-Up

VoIP Resellers

This presentation is intended to help VoIP resellers understand the reporting requirements and guide them through the process of gathering revenue data to be reported to USAC.

- A VoIP reseller is a company that purchases the VoIP service from an underlying provider and ‘resells’ it to their end user customers.
- The VoIP reseller receives payment for the VoIP services sold to the end user and records that as income.
- The underlying carrier is not ‘paying USF’ on the reseller’s behalf.
- The reseller is required to register with USAC to obtain a 499 Filer ID and is considered a telecommunications provider.
- For purposes of revenue reporting, the reseller is only reporting revenue and **not** the cost of goods.
- The company should be reporting **all** revenue, including any related to selling non-telecommunications products and services.

Filing Timeline for 2026

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 – September 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

Revenue Reporting

Basics for Reporting Revenue on the FCC Form 499-A

Purpose of the Annual Form

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 uses the revenue numbers on the 2026 FCC Form 499-A and compares them to the projected revenue from the quarterly 2025 FCC Forms 499-Q.

- November 2024 Filing (1Q25 estimate)
- February 2025 Filing (2Q25 estimate)
- May 2025 Filing (3Q25 estimate)
- August 2025 Filing (4Q25 estimate)

Gather Revenue Information

All information used should be saved and be made readily available to USAC if we ask to review it.

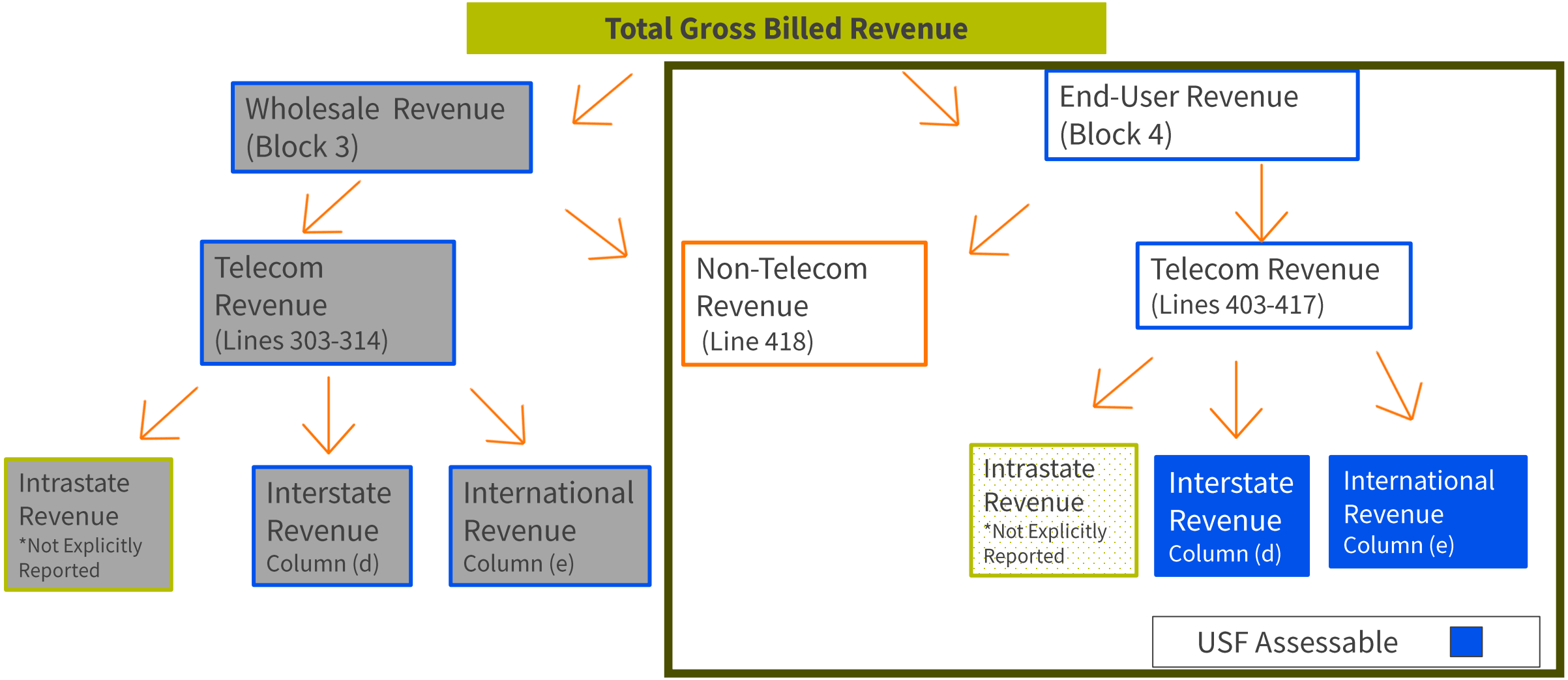
- Revenue reports for calendar year 2025 *
  - Detailed sales by product.
  - Federal and state universal service fees collected from end users.
  - USF (Universal Service Fund) funding received (if applicable).
- Traffic studies or CDRs (Call Detail Records) used in calendar year 2025.

* For purposes of reporting on the 2026 FCC Form 499-A – the annual form.

Record Keeping

- Filers must maintain records and documentation to justify information reported on the FCC Form 499-A, including the methodology used to determine projections and to allocate interstate revenues, **for five years**.
  - The FCC added language to the 2020 form instructions to indicate that failure to "submit supporting documentation" when requested is subject to enforcement action and administrative penalties.
- 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 (Federal Universal Service Fund) revenue on Line 403. What report did you get that number from? You may be asked to provide it.
- Entities acquiring carrier operations including those acquired by consolidation, merger, etc., must maintain the records of the acquired entity.

FCC Form 499-A Revenue Reporting



VoIP Revenue Reporting

Determine Jurisdiction

Interstate & International Examples

Interstate Jurisdictions

- A call from Virginia to California is considered an interstate call.
- Data circuit connecting an office in Michigan with another office in New York is considered an interstate circuit.
- Mixed-use private lines: If over ten percent of the traffic carried over a private line is interstate, then the revenues generated by the entire line are classified as interstate.

International Jurisdictions

Filer Picks Up Call in US?	Destination	FCC Form 499-A Line	Example of Call
Yes	International End User Receiver of Call	414.2 (e)	Kansas to Mexico City Receiver
Yes	International End User Receiver of Call	414.2 (e)	London to Mexico, Filer received the call in US & terminated it in Mexico City
Yes	US End User Receiver of Call (Inbound International Call)	418	London to Kansas
No, gets traffic offshore	Foreign Carrier in Mexico City who carries call the rest of the way	412	London to Mexico City Telecom
No, gets traffic offshore	International End User Receiver of Call	418	London Resident to Mexico Countryside recipient of call

Methods to Determine Jurisdictions

- Actual call detail records (CDRs)
  - This is truly the most accurate. If you can get these records and analyze, you should do so.
- Traffic studies
  - By nature, less accurate. We'll discuss the requirements on the next slide.
- VoIP Safe Harbor 64.9%
  - 2006 Contribution Methodology Reform Order, 21 FCC Rcd at 7545, para. 53.
  - May assume that the FCC (USAC) will not find it necessary to review or question the data underlying your reported percentages.

Traffic Studies

- Service providers may use traffic studies to determine the amount to attribute to intrastate, interstate, and international revenue.
- Traffic studies must meet the following requirements (page 42 of the 2026 499-A instructions):
  - A traffic study should be conducted for the calendar year revenues reported in the Form 499-A.
  - In developing traffic studies, service providers may rely on statistical sampling to estimate the proportion of minutes that are interstate and international.
  - 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.

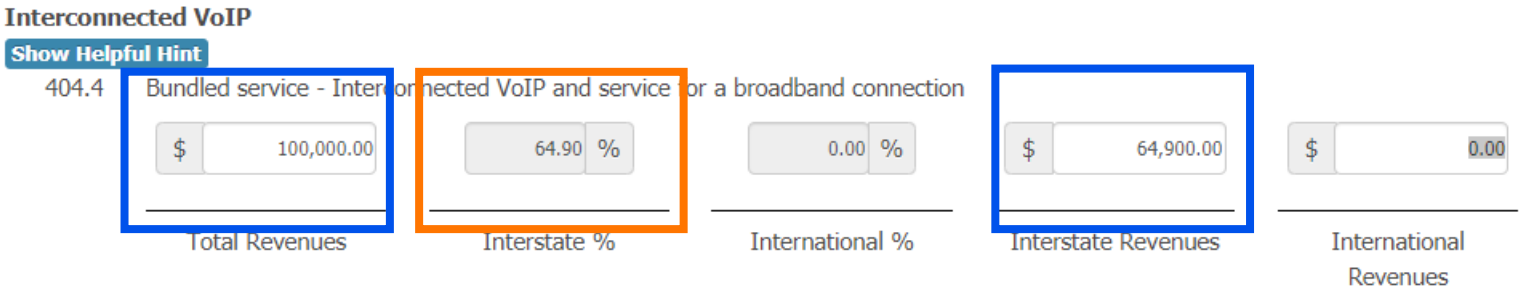
Use of Safe Harbors

VoIP providers that cannot determine the actual interstate revenue to report either through call detail records or a traffic study, can use the FCC-approved Safe Harbor percentage of 64.9%.

- Safe Harbor percentages **can not** be applied to universal service pass-through charges, fixed local, or ordinary long distance using technologies other than interconnected VoIP. All filers must report the actual amount of interstate and international revenues for these services.
- All **affiliated** wireless telecommunications providers, and interconnected and non-interconnected VoIP providers must make a single election for each type of safe harbor.
- **Filers should use the same methodology (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 of Safe Harbor

- To enter revenues using the Safe Harbor percentage in USAC's online E-File system to submit the 499-A, enter the total revenue in the 'Total Revenues' box.
- The system will not allow you to enter a percentage (%) in the 'Interstate %' box.



- On your calculator, take the amount of total revenue you entered and multiply by 0.649 (VoIP Safe Harbor %) and enter the resulting answer in the 'Interstate Revenues' box. You'll then see the 'Interstate %' box auto-populate with 64.9% in E-File.

Questions?

VoIP Revenue Reporting

Form 499-A Lines

Reporting VoIP Revenue

Most Used Service-Specific Line Numbers

- Line 404.4 – VoIP offered with broadband
- Line 404.5 – VoIP offered without broadband
- Line 414.2 – VoIP long distance billed separately
- Line 418.2 – Non-telecom associated with VoIP service
- Line 418.3 – Non-telecommunications *not* associated with VoIP
- Line 418.4 – Non-interconnected VoIP

VoIP Services – Other Names

- Interconnected VoIP
- Cloud PBX
- Seats
- SIP Trunk
- DID

While you may call the product something other than VoIP, the concept is the same.

All of these are reported on the lines associated with VoIP revenues.

Universal Service Fee Charges

- Your underlying carrier may be charging you a Universal Service Fee.
  - Do not report that charge on this form.

- <u>If you charge your customers a universal service fee, either state or federal, you report that as ‘revenue’ on Line 403.</u>
  - On the customer’s invoice, it has to have a separate line item titled ‘Federal Universal Service Fee’ for the federal universal service fee collection.

- 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 (e.g., 404.4).

Universal Service Surcharge Revenues

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 Revenues 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

		Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
403	Surcharges or other amounts on bills identified as recovering state or federal USF contributions	$ 10,088.00	80.17 %	0.00 %	$ 8,088.00	$ 0.00

Questions?

Online Form Completion

Data Entry

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.

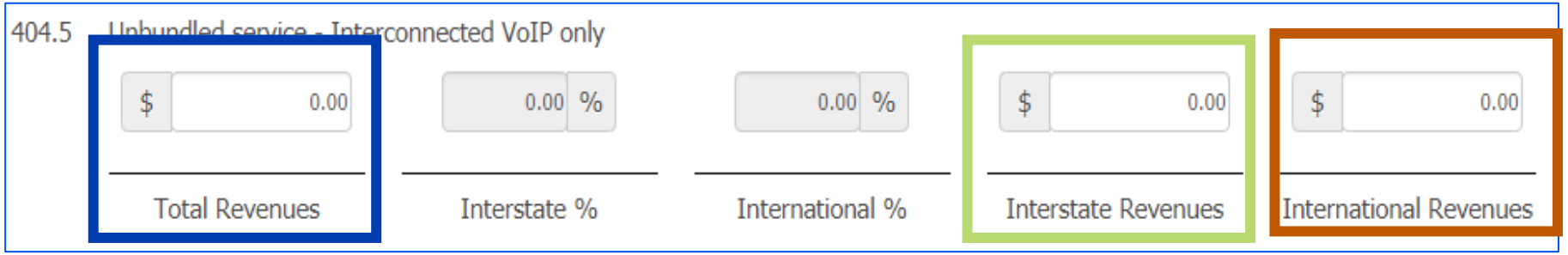
Certifying Officer Information Edit
This section you will need to fill out the filer's Certifying officer information.

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.

Revenues from services offered under interstate tariffs should be identified as interstate revenues (e.g., Subscriber Line Charges).



Total Revenue [Column (a)] = Intrastate Revenue + Column (d) + Column (e)

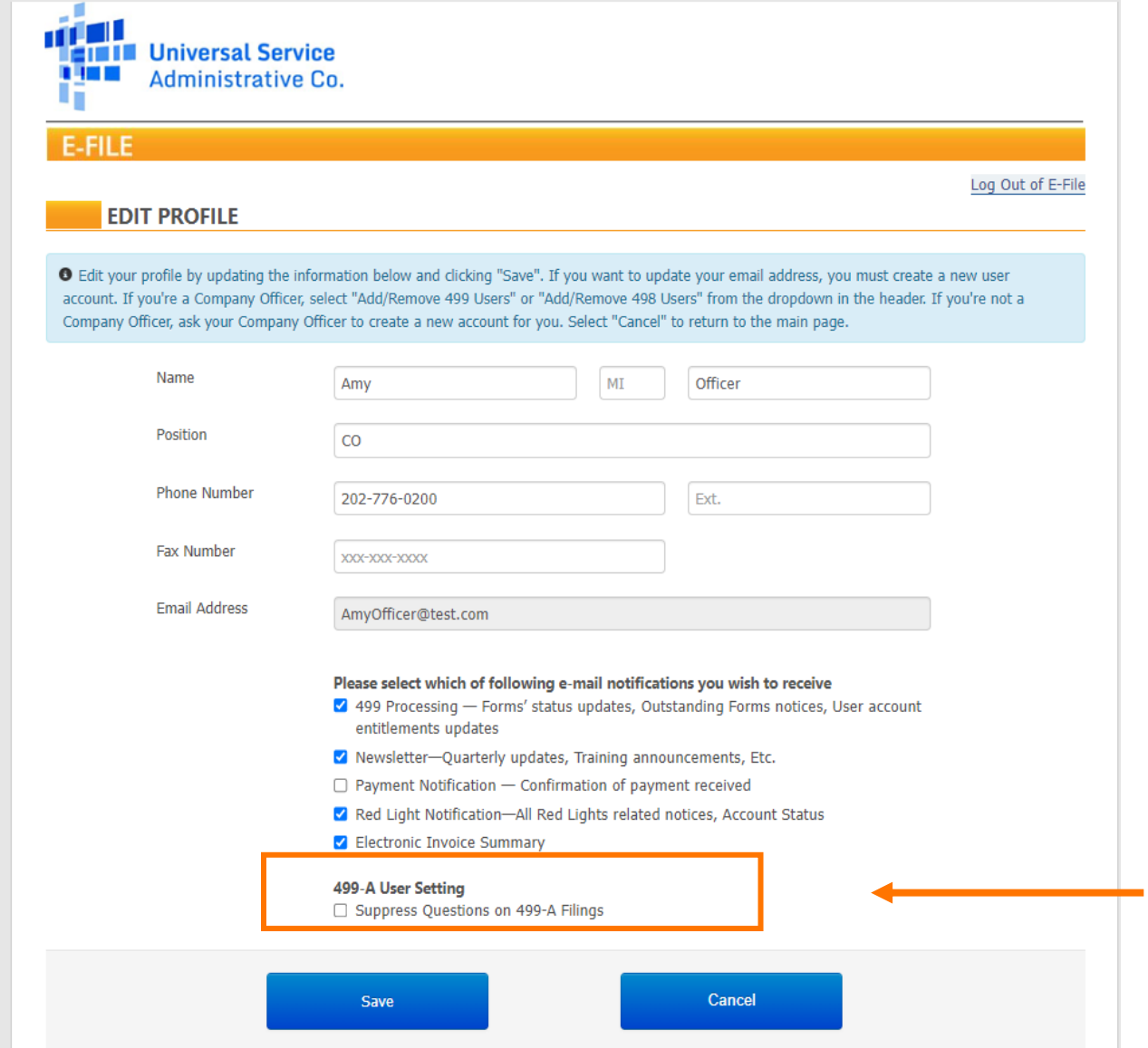
Enter **interstate** revenue in Column (d)

Enter **international** revenue in Column (e)

Suppress Data Entry Questions

Alternate display in E-File

Suppress Annual Form Data Entry Questions

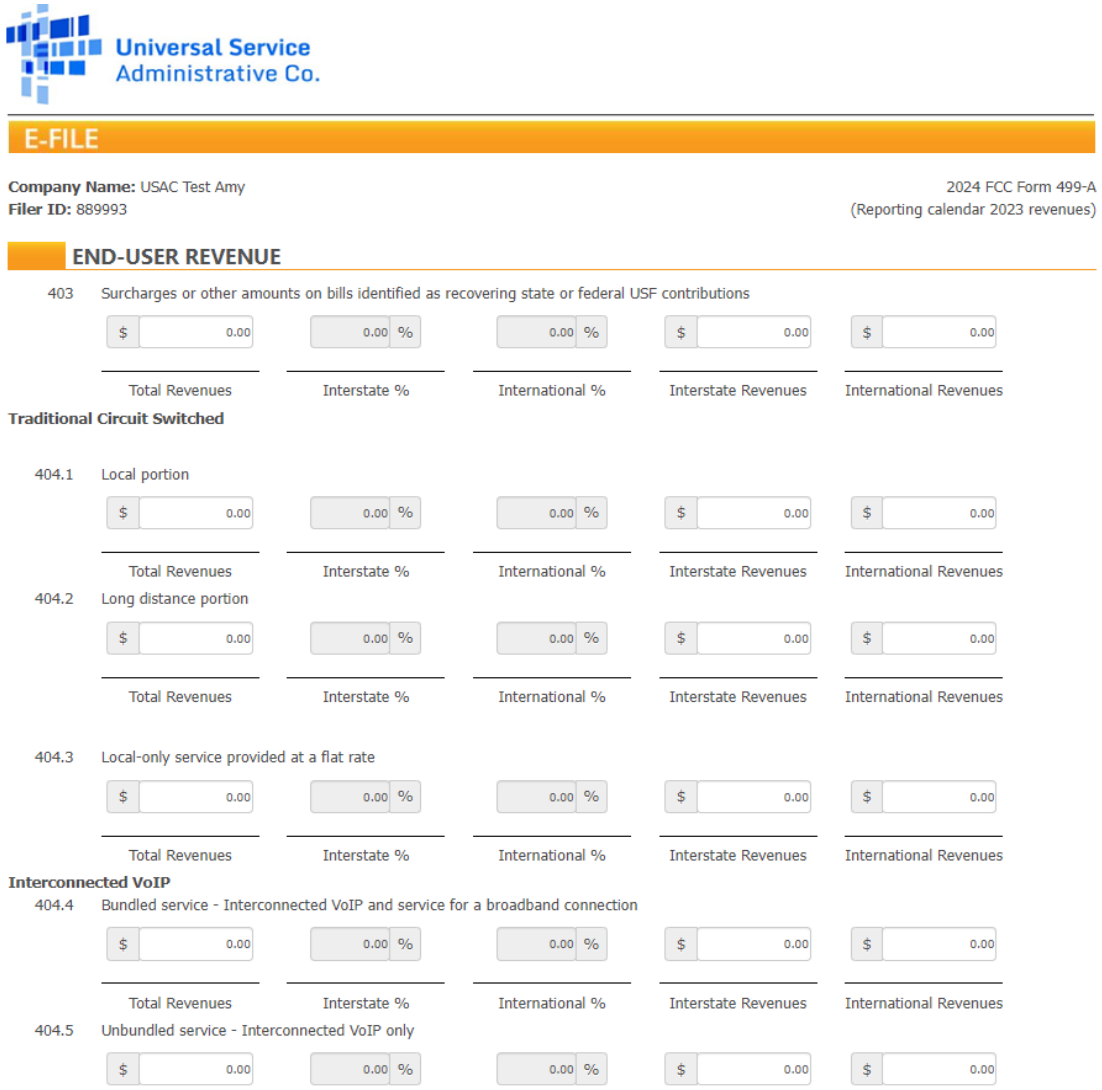


Users have the option to 'turn off' the guided questions in the annual form data entry program, leaving just the revenue line numbers for data entry.

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

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

Suppress Annual Form Data Entry Questions



The screen that is a result of suppressing the annual form questions displays only the line number and revenue fields for data entry.

It does not fit on one screen, so you'll have to use the scroll bar to move through the screen.

Third Party Administrators

Other Funds

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

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.

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.

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.

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	iconectiv, LLC	(844) 560-8050
NANPA	North American Numbering Plan (NANP)	(613) 760-4512
ITSP	Federal Communications Commission (FCC)	(877) 480-3201, Option 6

Contribution Base

Table 4: Contribution Bases

Support Mechanism	Funding Basis
Universal service	Line 423(d) + Line 423(e)* less revenues corresponding to universal service contributions**
TRS (Filers with end-user revenues must pay a minimum of $25)	Line 514(a) for contributions funding IP CTS,[93] IP Relay,[94] and VRS.[95] Line 514(b) for contributions funding all other forms of TRS
NANPA (Filers with end-user revenues must pay a minimum of $25. Filers with no end-user revenues must pay $25.)	Line 420(a) plus Line 412(a) less Line 511(a)
LNPA - by region (Filers with only carrier's carrier revenue in a region must pay $100 for that region)	Line 420(a) plus Line 412(a) less Line 511(a) times percentages on Lines 503 through 509

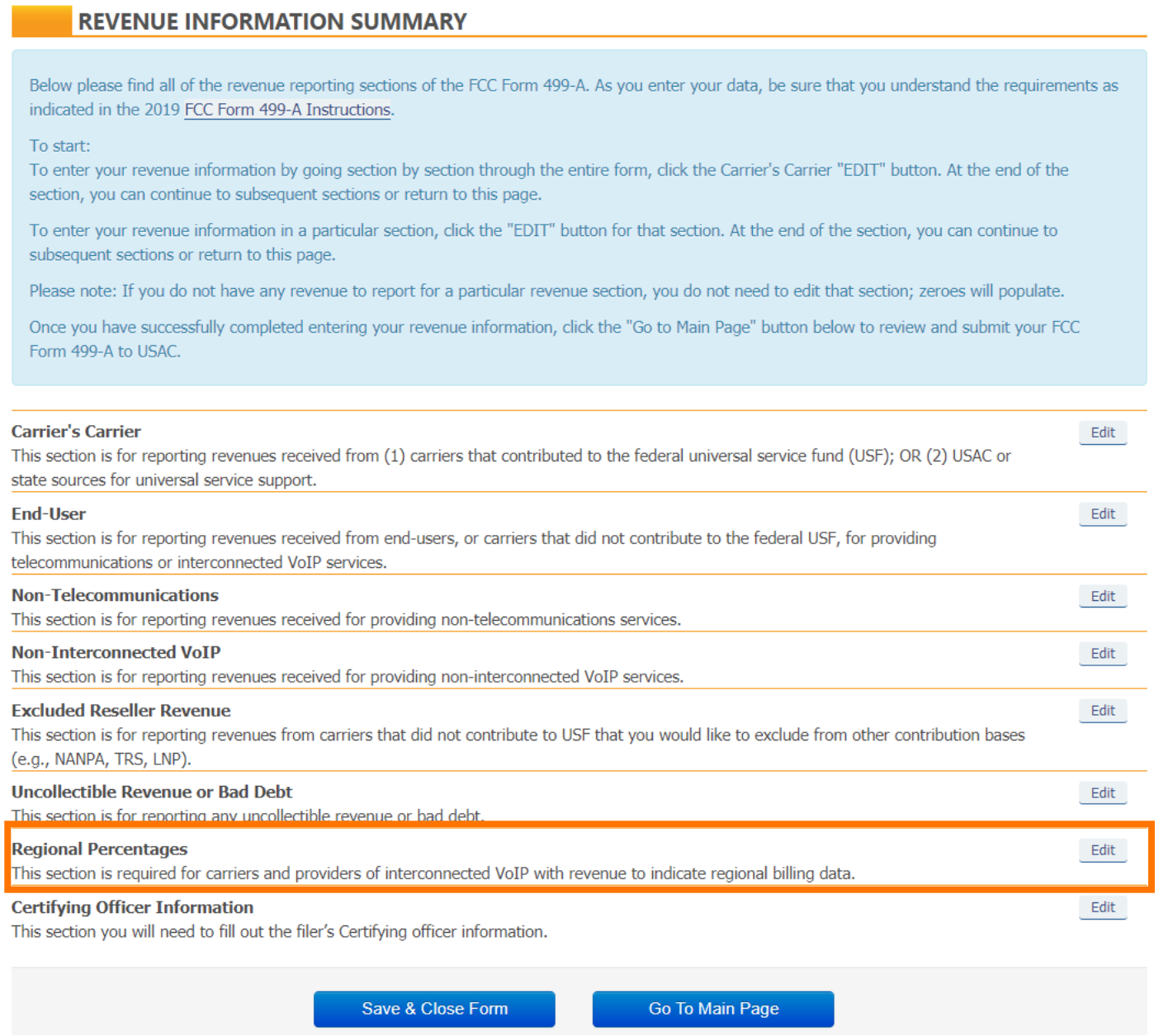
- The revenue entered on the FCC Form 499-A is used not only by USAC for determining the USF contribution base.
- The third-party administrators also receive a copy of this form for their use in calculating contributions to the following:
  - Telecommunications Relay Services (TRS)
  - North American Numbering Plan (NANPA)
  - Local Number Portability (LNP)
- Table 4 in the 499-A instructions outlines the funding basis for each administrator.

Regional Percentages

For the LNP 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

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.

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.

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.

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.

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.

Carrier's Carrier 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 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 Edit
This section is for reporting revenues received for providing non-telecommunications services.

Non-Interconnected VoIP Edit
This section is for reporting revenues received for providing non-interconnected VoIP services.

Excluded Reseller Revenue 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 Edit
This section is for reporting any uncollectible revenue or bad debt.

Regional Percentages 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

LNP Regional Percentages

REGIONAL REVENUE PERCENTAGES FOR LOCAL NUMBER PORTABILITY (LNP)

		Carrier's Carrier 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	0 %	10 %
504 Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	0 %	10 %
505 West Coast:	California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island	0 %	10 %
506 Mid-Atlantic:	Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	0 %	10 %
507 Mid-West:	Illinois, Indiana, Michigan, Ohio, and Wisconsin	0 %	20 %
508 Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	0 %	20 %
509 Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas	0 %	20 %
510 Total:		0 %	100 %

Save & Return to Summary | Save & Continue | Expand All | Save & Close

Enter the % sold in each region. 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 region.

The total must equal 100%.

Questions?

Revenue Reporting for the FCC Form 499-Q

Quarterly Filings

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

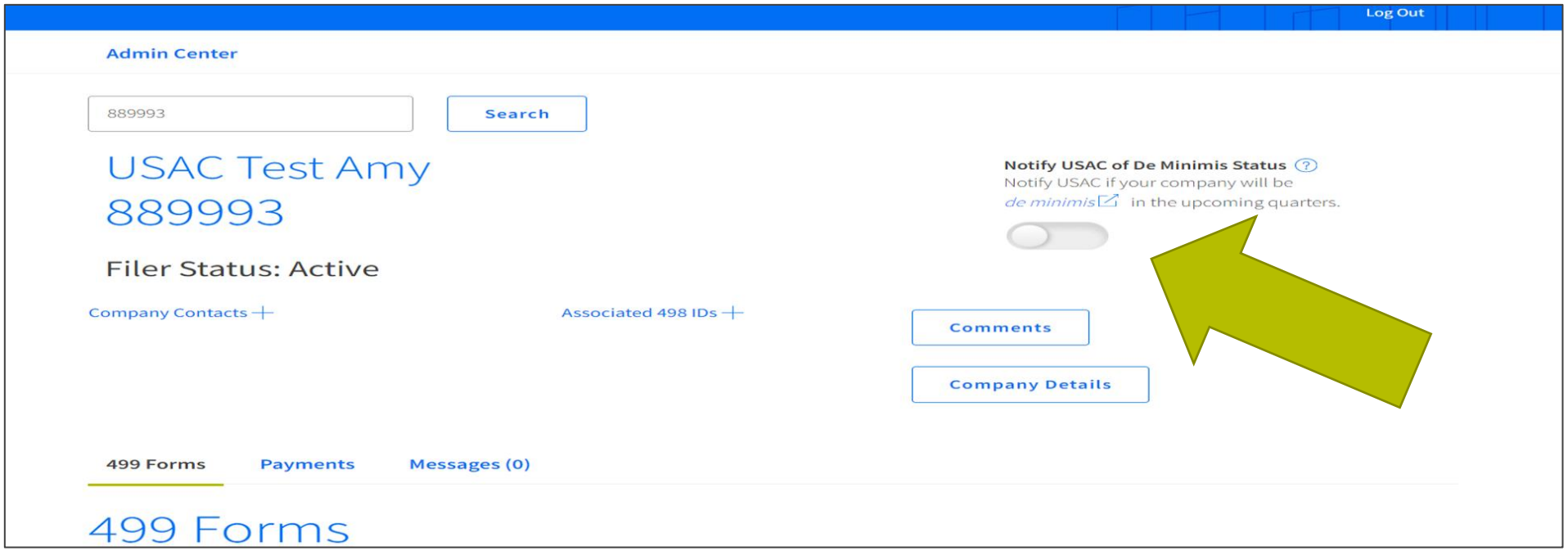
For calendar year 2026, filers that bill less than **$37,175** of combined end user interstate and international telecommunication revenues will be considered de minimis for 2026.

de minimis Notification

- Notify USAC of your *de minimis status* by clicking the toggle button in E-File and you will be sent an email instructing the company that it is not required to file quarterly forms covering the calendar year 2026.
- If the company has determined that their *de minimis* status has changed, you should ‘unclick’ the *de minimis* button and file the 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.

de minimis Company Requirement

Notify USAC of your *de minimis* status in E-File by clicking the “toggle’ button:



Notifications of DM status to USAC must be done annually. Service providers can begin to select the *de minimis* button for calendar year 2027 revenues in October 2026.

November FCC Form 499-Q

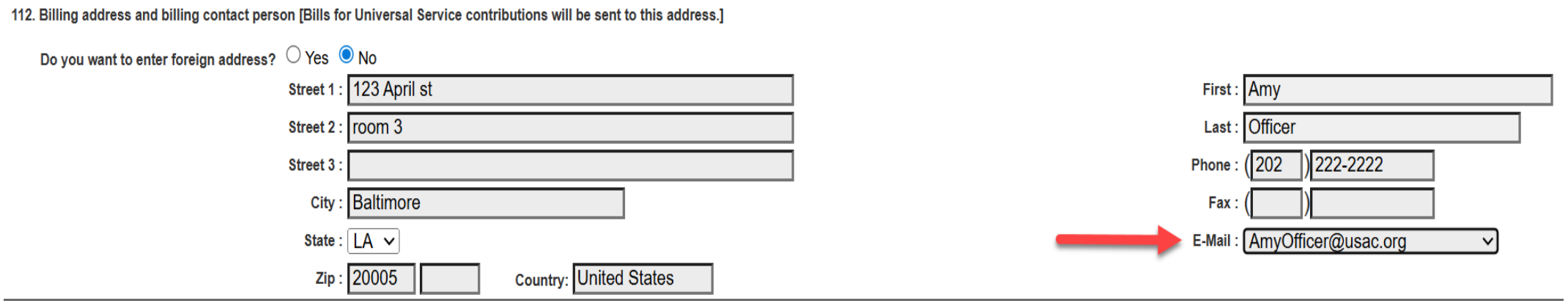
Quarterly Filing

- Due Monday, November 2, 2026.
- Required for all non-*de minimis* filers and **failure to file it when required will result in late filing fees**.
- 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 invoice direct contributors in January, February, and March 2027.
- The revision deadline is December 17, 2026. After that date, November 2026 499-Qs will no longer be accepted.
- If you are planning to use a traffic study for projecting or reporting calendar year 2027 revenues, it may be good to start using it for 1Q27 revenue projections.

Form 499-Q Data Entry

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:



- 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.

Form 499-Q Data Entry

Lines 114 – 117 are for historical revenue.
Lines 119 -120 are for estimated revenue, however, only Line 120 is used for billing purposes.

Block 3: Contributor Historical and Projected Revenue Information

113. Indicate which Quarterly filing this represents

Filing due	Historical revenues (lines 115-118) for	Projected revenues (lines 119-120) for
November 1, 2026	July 1 - September 30, 2026	January 1 - March 31, 2027
February 1, 2027	October 1 - December 31, 2026	April 1 - June 30, 2027
May 1, 2027	January 1 - March 31, 2027	July 1 - September 30, 2027
August 1, 2027	April 1 - June 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

Additional Learning Resources

Webinars for Filing the FCC Form 499-A

In-depth training for the annual form occurred this past February and March. The webinars were recorded and can be found on the Webinars webpage.

March Office Hours: Annual Form Questions

March 10, 2026 36:05 minutes

Annual Form Training: VoIP Service Providers

February 19, 2026 34:08 minutes

Annual Form Training:E-File Basics and New Features

February 17, 2026 31:23 minutes

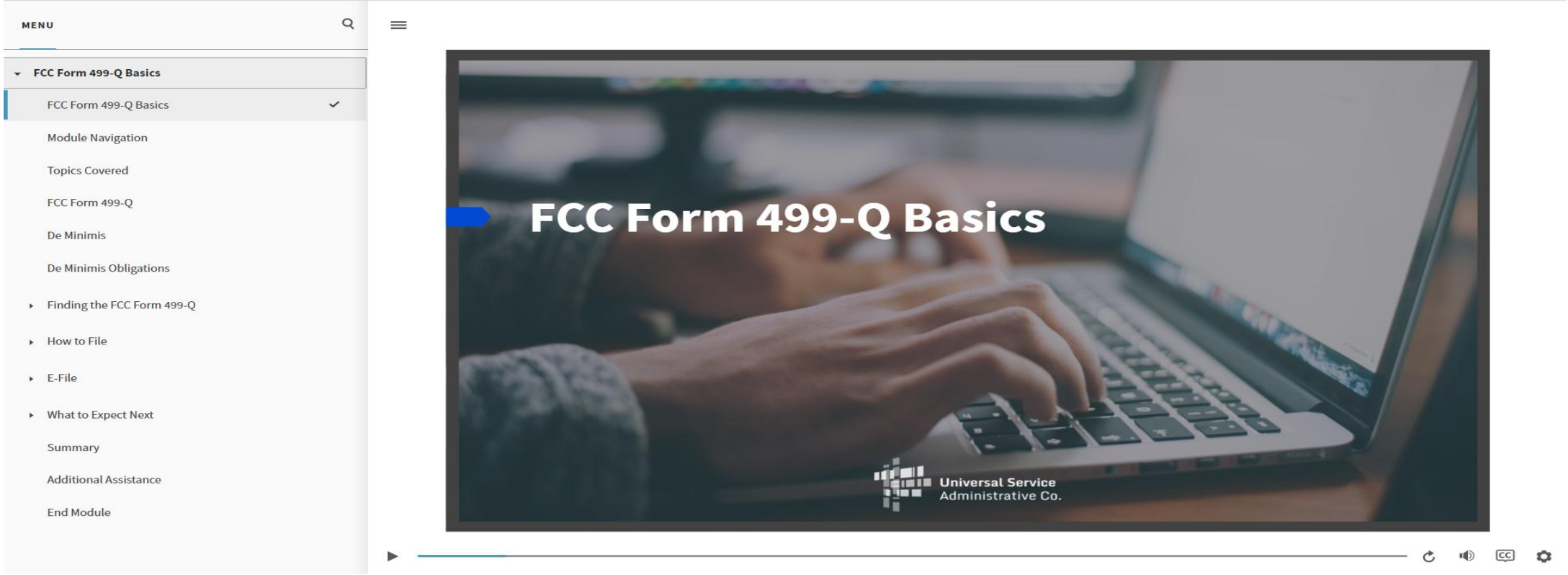
February Office Hours: What's New on the 2026 FCC Form 499-A

February 05, 2026 30:18 minutes

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.

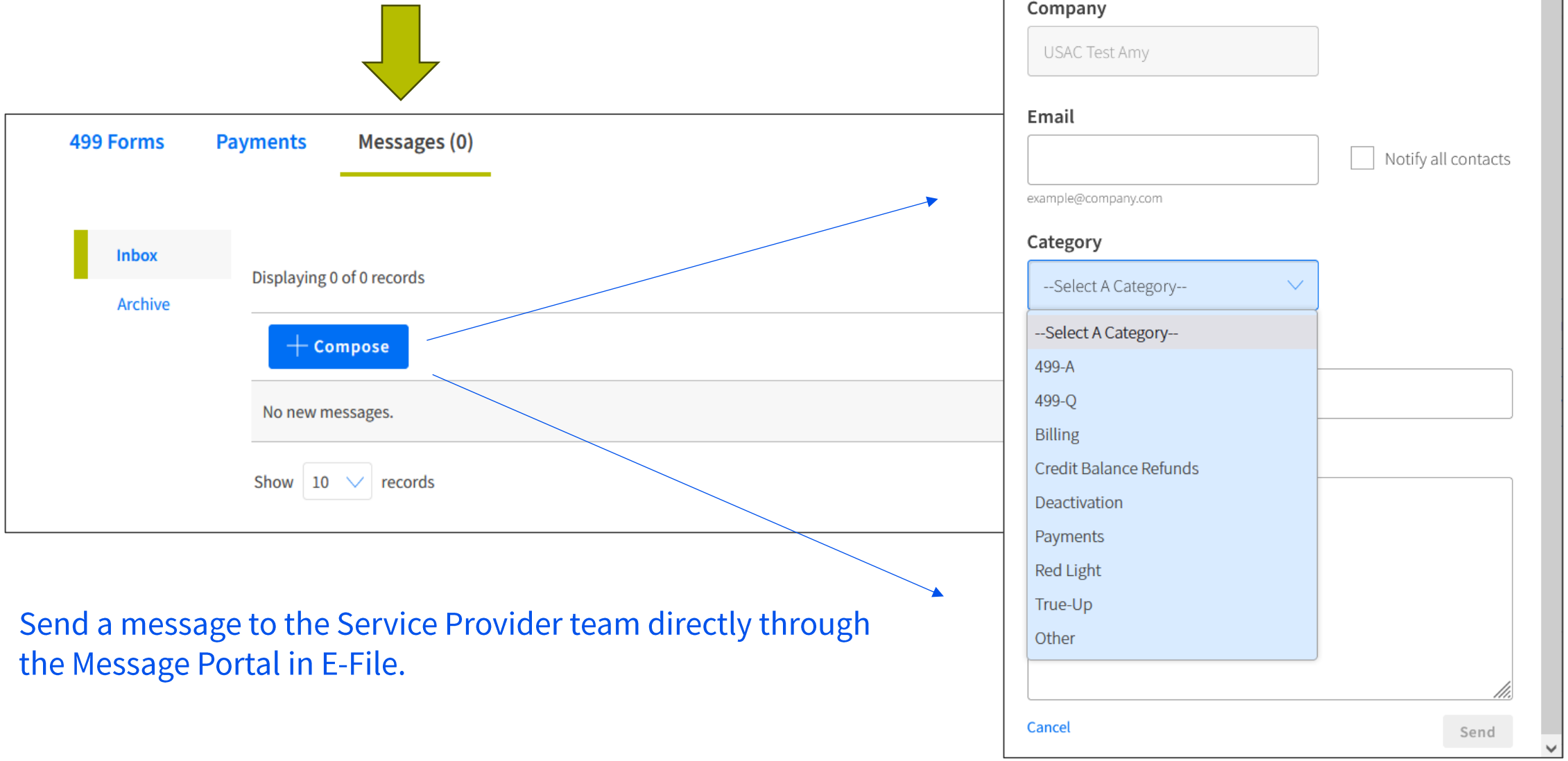
This video is found on our 'Videos' page or directly by clicking this link.



Questions?

How to Contact USAC

E-File Message Portal



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

Contributors/Service Providers Customer Service Center (CSC)

Call us at (888) 641-8722

Monday – Friday 9 a.m. to 5 p.m. ET

Email: CustomerSupport@usac.org

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

Thank You!

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