



Revenue Reporting for VoIP Resellers

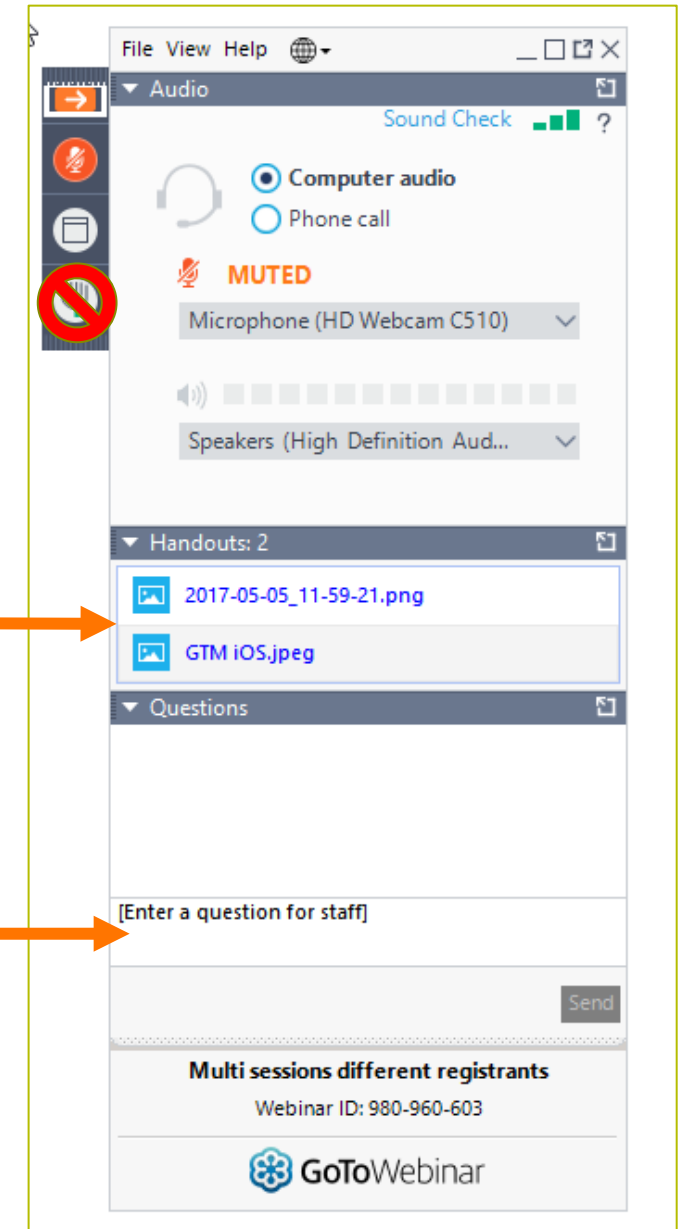
October 15, 2024

DISCLAIMER

To accommodate all attendees, real-time closed captions will be present during this presentation. We apologize in advance for any transcription errors or distractions. Thank you for your support.

Housekeeping

- The audience will remain on mute.
- If your audio or slides freeze, restart the webinar.
- A copy of the presentation is in the **'Handouts'** section of webinar panel.
- Enter questions at any time using the **'Questions'** 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](#) within two days.

Future webinars are also posted on the webpage as well as their registration link. At the beginning of each quarter, all webinars scheduled for that quarter will be posted.

Meet Our Presenter

Amy Kavelman

Senior Telecom Industry Analyst | Contributor Operations

Ms Kavelman is a member of the 499 team that analyzes revenue reported on the FCC Form 499-A. She has worked at USAC for 14 years.

Agenda

- Purpose
- Revenue Categories
- VoIP Revenue
- Data Entry
- Third Party Administrators
- Wrap-up

Presentation Purpose

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 from 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 for a 499 Filer ID and is considered a telecommunications provider.
- For purposes of revenue reporting, the reseller is only reporting revenue or income and not cost of goods.
- The company should be reporting all revenue, including any related to selling non-telecom services.

Filing Timeline

2024

November 1 Quarterly filing estimating 1Q25 revenues due *

2025

February 3 Quarterly filing estimating 2Q25 revenues due *

April 1 Annual form reporting revenues for calendar year 2024 due

May 1 Quarterly filing estimating 3Q25 revenues due *

August 1 Quarterly filing estimating 4Q25 due *

* The quarterly form, the FCC Form 499-Q, is only filed when a company is a direct contributor to the Federal Universal Service Fund.

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 2025 FCC Form 499-A reports actual revenues from calendar year 2024.

USAC uses the revenue numbers on the 2025 FCC Form 499-A and compares them to the projected revenue from the quarterly 2024 FCC Forms 499-Q.

- November 2023 Filing (1Q24 estimate)
- February 2024 Filing (2Q24 estimate)
- May 2024 Filing (3Q24 estimate)
- August 2024 Filing (4Q24 estimate)

Gather Revenue Information

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

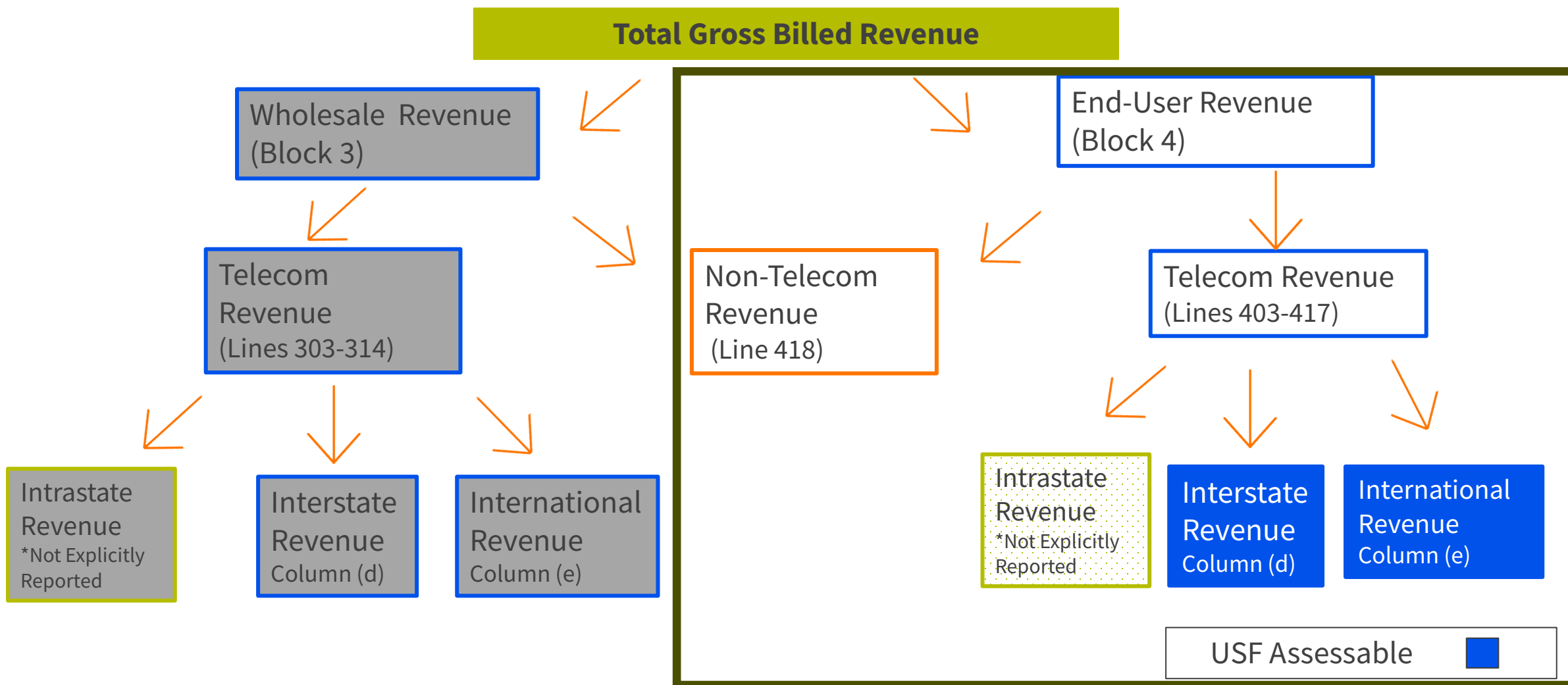
- Revenue reports for calendar year 2024 ^{*}
 - Detailed sales by product
 - Federal and state universal service fees collected from end users
 - USF funding received (if applicable)
- Traffic studies or CDRs used in calendar year 2024

^{*} For purposes of reporting on the 2025 FCC Form 499-A – the annual form

Record Keeping

- Filers must maintain records and documentation to justify information reporting on the FCC Form 499-A Worksheet, including the methodology used to determine projections and to allocate interstate revenues, **for five years**.
 - 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 on Line 403. What report did you get that number from? You may be asked to provide it.
- Entities acquiring carrier operations through consolidation, merger, etc., must maintain the records of the acquired entity.

FCC Form 499-A Revenue Reporting



VoIP Revenue Reporting

Determine Jurisdiction

Interstate & International Examples

Interstate Jurisdictions

- A call from Virginia to Illinois is considered an interstate call.
- Data circuits connecting an office in Nevada with another office in California is considered an interstate circuit.

International Jurisdictions

| Filer Picks Up Call in US? | Destination | FCC Form 499-A Line | Example of Call |
|----------------------------|---|---------------------|--|
| Yes | International End User Receiver of Call | 414.1 (e) | Kansas to Mexico City Receiver |
| Yes | International End User Receiver of Call | 414.1 (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 Jurisdiction

- Actual call detail records
 - 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 their reported percentages.

Traffic Studies

- Filers may use traffic studies to determine the amount to attribute to intrastate, interstate, and international revenue
- Traffic studies must meet the following requirements (page 41 on instructions):
 - Traffic studies must be designed to produce a margin of error of no more than one percent with a confidence level of 95%
 - If a non-random sample is used (one example of this is a stratified sample) the traffic study should be described and an explanation provided as to why the non-random technique doesn't result in a biased sample
 - 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 2023 traffic studies that support your revenues reported on the 2024 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 itemized toll charges. **All filers must report the actual amount of interstate and international revenues for these services.**
- All affiliated wireless telecommunications providers, interconnected and non-interconnected VoIP providers must make a single 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, enter in the total revenue in the 'Total Revenues' box.
- The system does not allow you to enter a % in the 'Interstate %' box.

Interconnected VoIP
 Show Helpful Hint
 404.4 Bundled service - Interconnected VoIP and service for a broadband connection

| | | | | |
|--|--|--|--|--|
| <input type="text" value="\$ 100,000.00"/> Total Revenues | <input type="text" value="64.90 %"/> Interstate % | <input type="text" value="0.00 %"/> International % | <input type="text" value="\$ 64,900.00"/> Interstate Revenues | <input type="text" value="\$ 0.00"/> International Revenues |
|--|--|--|--|--|

- On your calculator, take the amount of total revenue you entered and multiply by .649 (VoIP Safe Harbor %) and enter the resulting answer in the 'Interstate Revenues' box.
- You'll then see the 'Interstate %' box auto populate with the 64.9%.

Bundled VoIP Services

- Allocation of revenues between interconnected VoIP telecommunications and bundled non-telecommunications, such as information services and consumer premises equipment (CPE), are governed by the Commission's bundling rules.
- The Commission adopted two methods for allocating revenue when telecommunications services and CPE/enhanced services are offered as a bundled package.
- The first option is to report revenues from bundled telecommunications and CPE/enhanced service offerings separately, based on the unbundled service offering prices, with no discount from the bundled offering being allocated to telecommunications services.
- Alternatively, filers may elect to treat all bundled revenues as telecommunications service revenues for purposes of determining their universal service obligations. *(this is the easiest method)*
- Filers may choose to use allocation methods other than the two described above. Filers should realize, however, that any other allocation method may not be considered reasonable and will be evaluated on a case-by-case basis.

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

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

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

Interconnected VoIP Services

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

Interconnected Voice over IP protocol (VoIP) service is a service that:

- Enables real-time, two-way voice communications;
- Requires a broadband connection from the user's location;
- Requires Internet protocol-compatible customer premises equipment (CPE); and
- Permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.

Interconnected VoIP Long Distance

Lines 414.2: Report all interconnected VoIP long distance that is not included in the base rate.

Separately billed revenue for ordinary long distance provided to end users using interconnected VoIP.

Non-telecom VoIP Services

Lines 418.2: Report all non-telecom revenue associated with the interconnected VoIP packages.

Examples of non-telecommunication services bundled with Interconnected Voice over IP protocol (VoIP) service include the following:

- Telephones
- Equipment
- Fax service
- Vertical Features like call forwarding, directory listing, and voice mail.

Non-telecommunications Revenue

Line 418.3: Report all other non-telecommunications revenue

- Revenues that are not derived from telecommunications (i.e., rent or sale of equipment).
- Revenues that are derived from other business activities like consulting or software sales
- Internet sales

Non-interconnected VoIP Service

Line 418.4: Report all non-interconnected VoIP revenue on this line.

A non-interconnected VoIP service is a service that:

- Enables real-time voice communications that originate from or terminate to the user's location using Internet protocol or any successor protocol; and
- Requires Internet protocol compatible customer premises equipment; and
- Does not include any service that is an interconnected VoIP service.

Non-interconnected VoIP customers cannot make or receive calls from the PSTN.

Universal Service Fee Charges

- Your underlying carrier may be charging you a Universal Service Fee.
 - Do not report that charge on this form.
- If you charge your customers a universal service fee, either state or federal, you report that as 'revenue' on Line 403
 - On the customer's invoice, it has a separate line item titled 'Federal Universal Service Fee.'
- If you have the USF "built into" the price of the product, do not report it on Line 403. Instead, report that revenue on the product specific line number.

Universal Service Surcharge Revenues

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

- Federal USF is categorized as interstate
- State USF is just included in the total revenue reported in column (a)

Universal Service Surcharge Revenues

Did you receive any **USF surcharge** revenues from customers to recover state or federal USF contributions?

YES - [Click here](#)

NO - Continue to next question

Please report revenues from state and federal USF surcharges. Please note that revenues from federal USF surcharges should be reported as 100% interstate.

Show Helpful Hint

403 Surcharges or other amounts on bills identified as recovering state or federal USF contributions

| | | | | | | | | | |
|----------------|------|--------------|---|-----------------|---|---------------------|------|------------------------|------|
| \$ | 0.00 | 0.00 | % | 0.00 | % | \$ | 0.00 | \$ | 0.00 |
| Total Revenues | | Interstate % | | International % | | Interstate Revenues | | International Revenues | |

Questions?

Online Form Completion

Data Entry

Revenue Reporting Sections

| | | |
|---|---|----------------------|
| | <p>Carrier's Carrier - (Form 499-A Lines 303-315)</p> <p>This section is for reporting revenues received from (1) carriers that contributed to the federal universal service fund (USF); OR (2) USAC or state sources for universal service support.</p> | Edit |
| → | <p>End-User - (Form 499-A Lines 403-417)</p> <p>This section is for reporting revenues received from end-users, or carriers that did not contribute to the federal USF, for providing telecommunications or interconnected VoIP services.</p> | Edit |
| → | <p>Non-Telecommunications - (Form 499-A Lines 418.1-418.3)</p> <p>This section is for reporting revenues received for providing non-telecommunications services.</p> | Edit |
| → | <p>Non-Interconnected VoIP - (Form 499-A Line 418.4)</p> <p>This section is for reporting revenues received for providing non-interconnected VoIP services.</p> | Edit |
| | <p>Excluded Reseller Revenue - (Form 499-A Line 511)</p> <p>This section is for reporting revenues from carriers that did not contribute to USF that you would like to exclude from other contribution bases (e.g., NANPA, TRS, LNP).</p> | Edit |
| | <p>Uncollectible Revenue or Bad Debt - (Form 499-A Lines 421-422)</p> <p>This section is for reporting any uncollectible revenue or bad debt.</p> | Edit |
| → | <p>Regional Percentages - (Form 499-A Lines 503-510)</p> <p>This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.</p> | Edit |
| | <p>Certifying Officer Information</p> <p>This section you will need to fill out the filer's Certifying officer information.</p> | Edit |

Reporting Revenues by Jurisdiction

All revenue is entered using the same methodology. Enter the total revenue in the far-left hand box, and then break out the interstate and the international. The percentages will be calculated after entering the revenue.

Jurisdiction is based upon traffic; the originating and terminating points of the final product.

Revenues from services offered under interstate tariffs should be identified as interstate revenues. (i.e. SLC & LNP)

404.5 Unbundled service - Interconnected VoIP only

| | | | | |
|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| <input type="text" value="\$ 0.00"/> | <input type="text" value="0.00 %"/> | <input type="text" value="0.00 %"/> | <input type="text" value="\$ 0.00"/> | <input type="text" value="\$ 0.00"/> |
| Total Revenues | Interstate % | International % | Interstate Revenues | International Revenues |

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

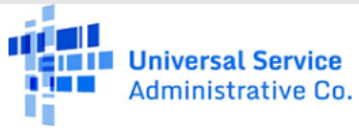
Enter **interstate** revenue in Column (d)

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

Suppress Data Entry Questions

Alternate display in E-File

Suppress Annual Form Data Entry Questions

**E-FILE**[Log Out of E-File](#)**EDIT PROFILE**

ⓘ Edit your profile by updating the information below and clicking "Save". If you want to update your email address, you must create a new user account. If you're a Company Officer, select "Add/Remove 499 Users" or "Add/Remove 498 Users" from the dropdown in the header. If you're not a Company Officer, ask your Company Officer to create a new account for you. Select "Cancel" to return to the main page.

| | | | |
|---------------|--|-----------------------------------|--------------------------------------|
| Name | <input type="text" value="Amy"/> | <input type="text" value="MI"/> | <input type="text" value="Officer"/> |
| Position | <input type="text" value="CO"/> | | |
| Phone Number | <input type="text" value="202-776-0200"/> | <input type="text" value="Ext."/> | |
| Fax Number | <input type="text" value="xxx-xxx-xxxx"/> | | |
| Email Address | <input type="text" value="AmyOfficer@test.com"/> | | |

Please select which of following e-mail notifications you wish to receive

- 499 Processing — Forms' status updates, Outstanding Forms notices, User account entitlements updates
- Newsletter—Quarterly updates, Training announcements, Etc.
- Payment Notification — Confirmation of payment received
- Red Light Notification—All Red Lights related notices, Account Status
- Electronic Invoice Summary

499-A User Setting

- Suppress Questions on 499-A Filings

Save**Cancel**

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

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

Suppress Annual Form Data Entry Questions



E-FILE

Company Name: USAC Test Amy
Filer ID: 889993

2024 FCC Form 499-A
(Reporting calendar 2023 revenues)

END-USER REVENUE

| | | | | | | |
|-------------------------------------|--|---------|--------------|-----------------|---------------------|------------------------|
| 403 | Surcharges or other amounts on bills identified as recovering state or federal USF contributions | \$ 0.00 | 0.00 % | 0.00 % | \$ 0.00 | \$ 0.00 |
| | Total Revenues | | Interstate % | International % | Interstate Revenues | International Revenues |
| Traditional Circuit Switched | | | | | | |
| 404.1 | Local portion | \$ 0.00 | 0.00 % | 0.00 % | \$ 0.00 | \$ 0.00 |
| | Total Revenues | | Interstate % | International % | Interstate Revenues | International Revenues |
| 404.2 | Long distance portion | \$ 0.00 | 0.00 % | 0.00 % | \$ 0.00 | \$ 0.00 |
| | Total Revenues | | Interstate % | International % | Interstate Revenues | International Revenues |
| 404.3 | Local-only service provided at a flat rate | \$ 0.00 | 0.00 % | 0.00 % | \$ 0.00 | \$ 0.00 |
| | Total Revenues | | Interstate % | International % | Interstate Revenues | International Revenues |
| Interconnected VoIP | | | | | | |
| 404.4 | Bundled service - Interconnected VoIP and service for a broadband connection | \$ 0.00 | 0.00 % | 0.00 % | \$ 0.00 | \$ 0.00 |
| | Total Revenues | | Interstate % | International % | Interstate Revenues | International Revenues |
| 404.5 | Unbundled service - Interconnected VoIP only | \$ 0.00 | 0.00 % | 0.00 % | \$ 0.00 | \$ 0.00 |

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 | RolkaLoubé – 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 |

Contribution Base

Table 4: Contribution Bases

| Support Mechanism | Funding Basis |
|--|---|
| Universal service | less Line 423(d) + Line 423(e)* 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.) | plus Line 420(a) less 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) | plus Line 420(a) less 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, included in the instructions on page 49, outlines 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

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.

[Edit](#)

End-User

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.

[Edit](#)

Non-Telecommunications

This section is for reporting revenues received for providing non-telecommunications services.

[Edit](#)

Non-Interconnected VoIP

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

[Edit](#)

Excluded Reseller Revenue

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).

[Edit](#)

Uncollectible Revenue or Bad Debt

This section is for reporting any uncollectible revenue or bad debt.

[Edit](#)

Regional Percentages

This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.

[Edit](#)

Certifying Officer Information

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

[Edit](#)
[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 | <input type="text" value="0"/> % | <input type="text" value="0"/> % |
| 504 Western: | Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming | <input type="text" value="0"/> % | <input type="text" value="50"/> % |
| 505 West Coast: | California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island | <input type="text" value="0"/> % | <input type="text" value="50"/> % |
| 506 Mid-Atlantic: | Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia | <input type="text" value="0"/> % | <input type="text" value="0"/> % |
| 507 Mid-West: | Illinois, Indiana, Michigan, Ohio, and Wisconsin | <input type="text" value="0"/> % | <input type="text" value="0"/> % |
| 508 Northeast: | Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont | <input type="text" value="0"/> % | <input type="text" value="0"/> % |
| 509 Southwest: | Arkansas, Kansas, Missouri, Oklahoma, and Texas | <input type="text" value="0"/> % | <input type="text" value="0"/> % |
| 510 Total: | | <input type="text" value="0"/> % | <input type="text" value="100"/> % |

← Enter the % sold in each region.

← The total must equal 100%.

[Save & Return to Summary](#) [Save & Continue](#) [Expand All](#) [Save & Close](#)

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 2024, filers that bill less than \$41,841 of combined end user interstate and international telecommunication revenues will be considered *de minimis* for 2024. USAC will determine the *de minimis* level for 2025 when the FCC publishes the 2025 FCC Form 499-A.

de minimis Notification

- Notify USAC in November of your *de minimis* status by clicking the button, you will be sent an email instructing the company that it is not required to file quarterly forms covering the calendar year 2025. (February, May, August).
- If the company has determined that their *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.

de minimis Company Requirement

Notify USAC of your *de minimis* status in E-File.

The screenshot displays the 'Admin Center' interface for a user named 'USAC Test Amy' with ID '889993'. The user's status is 'Active'. A red box highlights the 'Notify USAC of De Minimis Status' toggle switch, which is currently turned off. A green arrow points to the toggle. Below the toggle are buttons for 'Comments' and 'Company Details'. At the bottom, there are links for '499 Forms', 'Payments', and 'Messages (0)'. The '499 Forms' link is underlined and highlighted in blue.

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

November FCC Form 499- Q

Quarterly Filing

- Due Friday, November 1, 2024
- Required for all non-*de minimis* filers
- This [FCC Form 499-Q](#) is used to *forecast* the company's revenue for the 1Q25.
- The numbers reported on this form will be used to invoice direct contributors in January, February and March 2025.
- ALL FCC Forms must be submitted online through E-File. Paper copies are not accepted.
- Revisions to this form accepted until December 16, 2024, unless the service provider qualifies for Hurricane Helene relief.

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 | | | | |
|--|--|--|---|-------------------------------------|
| <p>113. Indicate which Quarterly filling this represents</p> <p><u>Filing due</u></p> <p><input checked="" type="radio"/> November 1, 2023</p> <p><input type="radio"/> February 1, 2024</p> <p><input type="radio"/> May 1, 2024</p> <p><input type="radio"/> August 1, 2024</p> <p><u>Historical revenues (lines 115-118) for</u></p> <p>July 1 - September 30, 2023</p> <p>October 1 - December 31, 2023</p> <p>January 1 - March 31, 2024</p> <p>April 1 - June 30, 2024</p> <p><u>Projected revenues (lines 119-120) for</u></p> <p>January 1 - March 31, 2024</p> <p>April 1 - June 30, 2024</p> <p>July 1 - September 30, 2024</p> <p>October 1 - December 31, 2024</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 |

Additional Learning Resources

Webinars for Filing the FCC Form 499-A

In-depth training for the annual form happens every February. The webinars are recorded and found on the Webinars [webpage](#).

The following are recommended for reviewing how to complete an FCC Form 499-A.

| | | |
|---|-----------------------------------|-----------------------|
| 2024 FCC Form 499-A: VoIP Providers and Resellers 2024-499A-Series-VoIP-Providers  | February 14, 2024 55:37 minutes | Watch |
| 2024 FCC Form 499-A: Getting Started 2024-499A-Series-Getting-Started  | February 12, 2024 53:12 minutes | Watch |
| Office Hours: What's New on the 2024 FCC Form 499-A Feb24 Contributor Office Hours  | February 07, 2024 54:17 minutes | Watch |

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 shows a video player interface. On the left is a navigation menu with a search icon and a hamburger menu icon. The menu is titled 'MENU' and contains the following items:

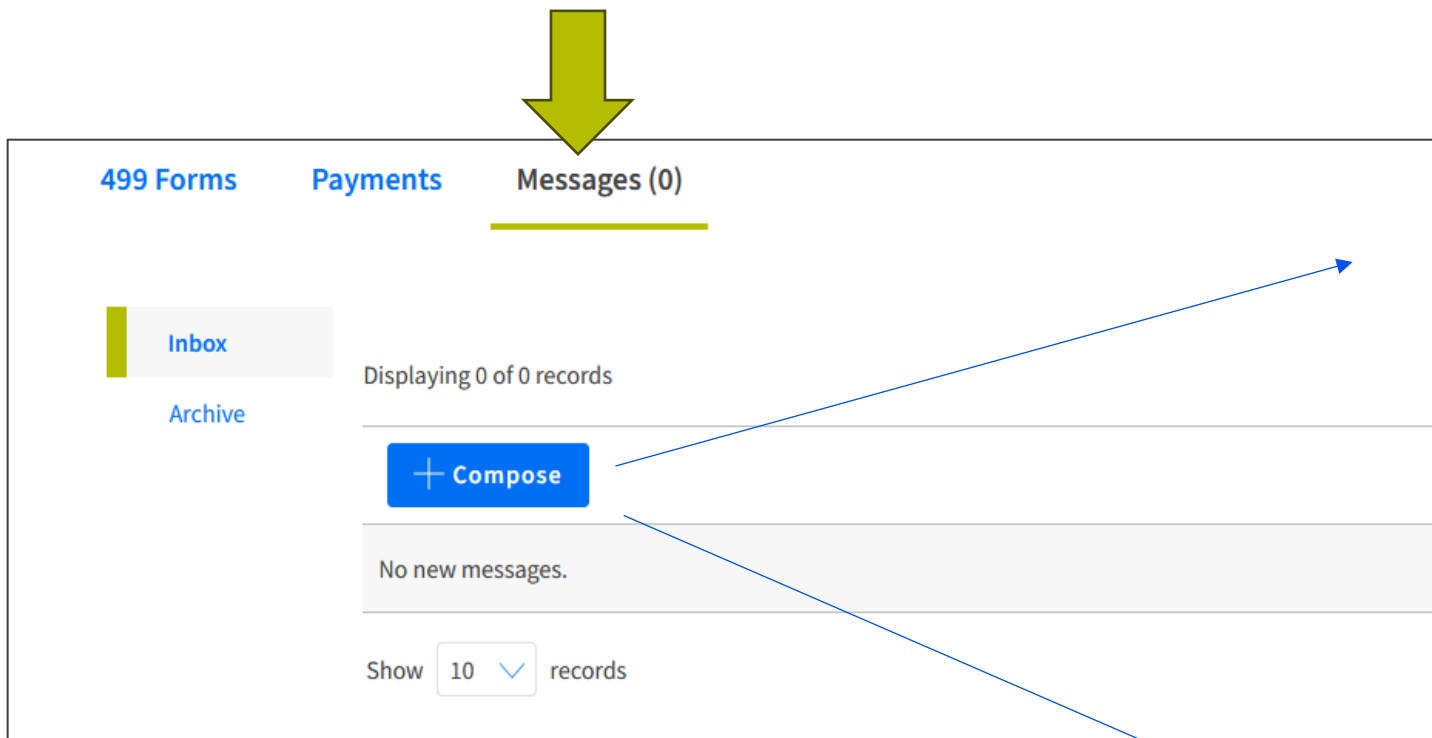
- ▼ FCC Form 499-Q Basics
 - FCC Form 499-Q Basics ✓
 - Module Navigation
 - Topics Covered
 - FCC Form 499-Q
 - De Minimis
 - De Minimis Obligations
 - ▶ Finding the FCC Form 499-Q
 - ▶ How to File
 - ▶ E-File
 - ▶ What to Expect Next
 - Summary
 - Additional Assistance
 - End Module

The main video area displays a title card with the text 'FCC Form 499-Q Basics' in white, overlaid on a background image of hands typing on a laptop keyboard. The logo for 'Universal Service Administrative Co.' is visible in the bottom right corner of the video frame. Below the video frame is a playback control bar with a play button, a progress bar, and icons for refresh, volume, closed captions, and settings.

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--

- 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.**