

# 2025 Form 499-A Annual Training

Overview for VoIP Providers and Resellers

February 11, 2025

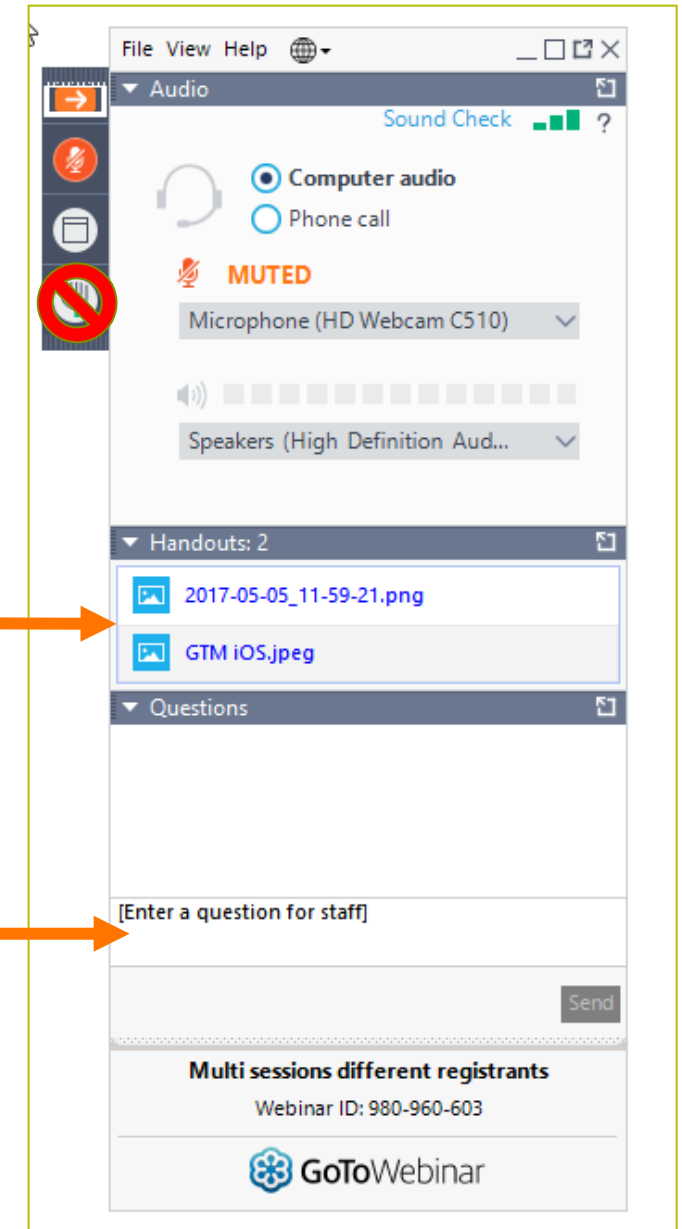
*Corrected version – page 27*

# 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. Amy also develops and delivers most of the 499 training. She has worked at USAC for 14 years. Originally from central Illinois, she moved to the Washington DC area in 1997.

Email: [Amy.Kavelman@usac.org](mailto:Amy.Kavelman@usac.org)

# Webinar Overview

- This webinar is intended for providers of VoIP services.
- We will cover the most common line numbers used by VoIP service providers when completing their FCC Form 499-A revenue reporting.

# Agenda

- Revenue Distinction
  - Reseller vs. End User
  - Interstate & International
- Service Specific Lines
- E-File Data Entry
- Training Schedule
- Wrap-Up

# 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 gross billed 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 FCC Forms 499-Q.

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

# Information Needed

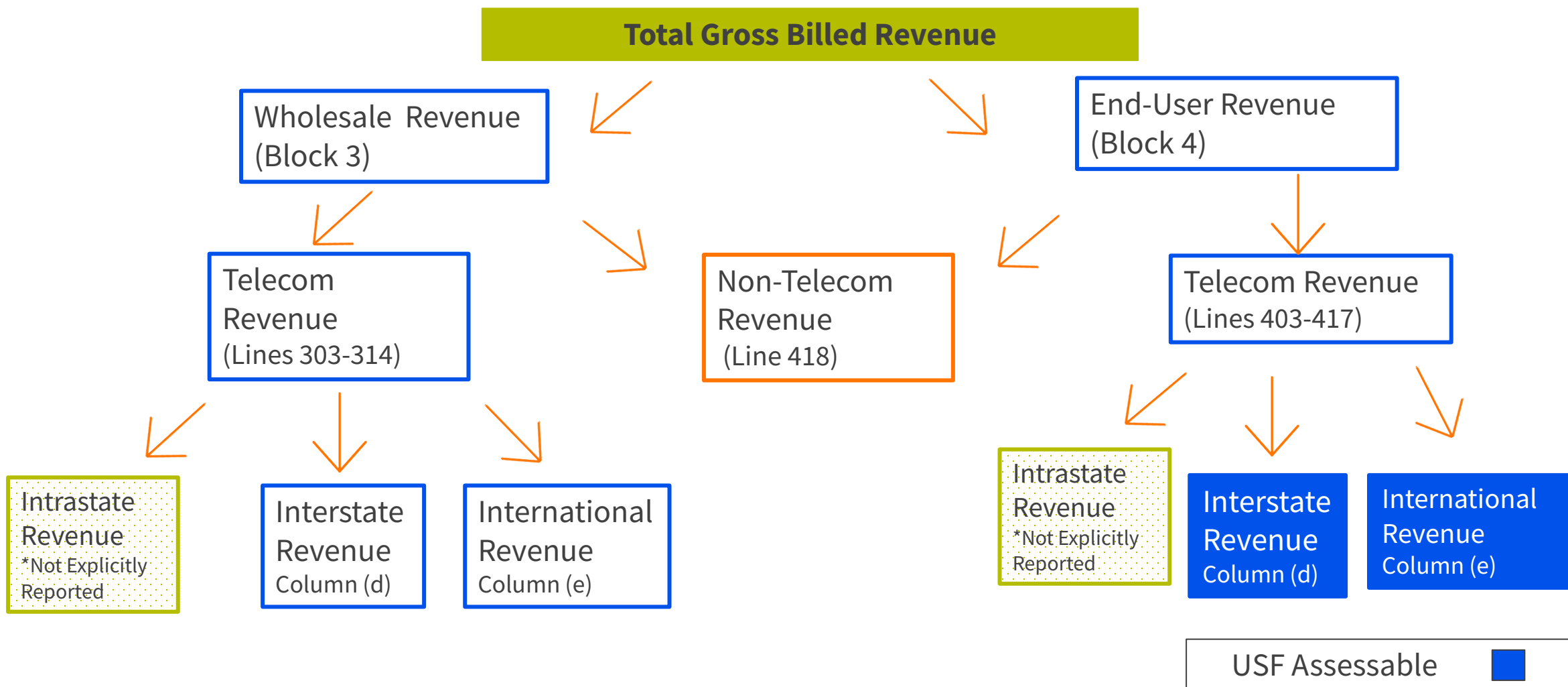
**All information used should be saved and readily available for USAC if asked for review.**

- 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
- Reseller Certificates – signed in calendar year 2024

# 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.

# Separating Revenue Types on the Annual Form



## Block 3 vs. Block 4

- Wholesale companies report reseller revenue on Block 3
  - A reseller is defined in the instructions as revenue from a customer that:
    - Incorporates purchased telecommunications services into its own telecommunications offerings, **and**
    - Can reasonably be expected to DIRECTLY contribute to federal universal service support mechanisms based on revenues from those offerings.
- Revenue that does not qualify for Block 3 is reportable in Block 4 as **end-user revenue**.
  - End Users are the final consumer of the service.
  - Resellers with *de minimis* amounts of interstate and international end user revenues
    - These companies are not direct contributors

# Reseller Certification

Any filer reporting revenue in Block 3 of the FCC Form 499-A must demonstrate that the reseller meets both parts of the definition.

- Wholesalers must maintain reseller certificates from each of their resellers.
- Resellers attest to this definition by signing a Reseller Certificate.
- Certificates must be submitted annually.
- They must be signed by an employee of the company.
- The 499 filer ID must be active.

**Questions?**

# Revenue Reporting

## Interstate & International Jurisdictions



# Reporting Revenues by Jurisdiction

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

404.5	Unbundled service - Interconnected VoIP only			
\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 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)

- 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)

# Methods Used 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 42 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 2024 traffic studies that support your revenues reported on the 2025 FCC Form 499-A to the address [Form499@usac.org](mailto:Form499@usac.org) at the same time you submit your Form 499-A.**

# VoIP Safe Harbor

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 VoIP providers must make a single election 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.
- If using the VoIP Safe Harbor, filers should not enter revenue in the international field.

# Data Entry of Safe Harbor

- To enter revenues using the safe harbor percentage, enter in the total revenue in the 'Total Revenues' field
- 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%.

**Questions?**

# VoIP Revenue Data Entry

# Most Used Line Numbers for VoIP Providers

## Monthly Service Offerings

- Line 404.4 – VoIP offered with broadband
- Line 404.5 – VoIP offered without broadband (*Line 305.2 for wholesale carriers*)

## Long Distance Minute Revenue

- Line 414.2 – VoIP long distance (*Line 304 for wholesale carriers*)

## Non-telecommunication service revenue

- Line 418.2 – services associated with VoIP product
- Line 418.4 – Non-Interconnected VoIP service



# 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.

*Example:* The basic VoIP package service includes dial tone, inbound and outbound calls, unlimited local calling, 100 minutes of long distance calls, .01 a minute for every long distance call over the limit.

It's the .01 per minute that is reported on this line number.

# Non-telecommunication 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 fax, directory listing, and voice mail.\*

*\* This statement was corrected from the original presentation. The vertical feature of 'call forwarding' is not categorized as non-telecom and should be reported with the VoIP products on Line 404.*

# 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.

# 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

*\* full list found on pages 33 and 34 in the form instructions*

# Reporting USF Collected

# Universal Service Surcharge – Line 403

Does your company pass along the Universal Service Fee to your end-user customers on the invoice?

You are required to report the total amount collected from your end users on Line 403.

**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 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

Total Revenues

0.00 %

Interstate %

0.00 %

International %

\$ 0.00

Interstate Revenues

\$  0.00

International Revenues

FUSF Only!

# 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.



# Data Entry in E-File

# User Profile Maintenance

We're going to double check your profile preferences first.

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

Look at the list of email notifications and make sure notifications are set as you want.

Suppress the questions on the 499-A by clicking on the box.

**Universal Service Administrative Co.**

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

**EDIT PROFILE**

① 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: Amy MI Officer

Position: CO

Phone Number: 202-776-0200 Ext.

Fax Number: xxx-xxx-xxxx

Email Address: AmyOfficer@test.com

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

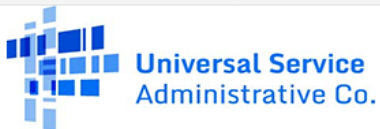
- 499 Processing — Forms' status updates, Outstanding Forms notices, User account entitlements updates
- Newsletter—Quarterly updates, Training announcements, Etc.
- Payment Notification — Confirmation of payment received
- Red Light Notification—All Red Lights related notices, Account Status
- Electronic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

**499-A User Setting**

- Suppress Questions on 499-A Filings

**Save** **Cancel**

# Main Page



## E-FILE

Company Name: USAC Test Amy

Filer ID: 889993

2020 FCC Form 499-A  
(Reporting calendar 2019 revenues)

### MAIN PAGE: 2020 FCC FORM 499-A (REPORTING ACTUAL REVENUES FROM CALENDAR YEAR 2019)

Thank you for choosing to electronically file your FCC Form 499-A. Use this E-File system to update your registration information and to report your actual revenues from calendar year 2019. As you enter your data, be sure that you understand the requirements as indicated in the 2020 [FCC Form 499-A Instructions](#).

Update Registration  
Information

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

Review and update your registration information, including your company contact names and addresses, carrier type and activities, and jurisdiction. The E-File system has pre-populated this information from your prior FCC Form 499 submissions.

Enter/Update Revenue  
Information

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

Enter or update your revenue information for calendar year 2019. If you are submitting a revision, the E-File system has pre-populated revenue information from your last filing.

### Submitting the Form

Throughout the data entry process, the E-File system will conduct validations of your data and will advise you of any issues it detects. The "Review and Certify My Filing to USAC" button will be enabled only when any identified issues have been resolved.

Save & Close Form






Review & Certify  
My Filing to USAC

Begin by clicking the blue **'Sign In'** button at the top of our website, [www.usac.org](http://www.usac.org).

Find the line for the 'Form 499-A-2025 Filing' and click on **'Start Form'** under the 'Action' column.

From the main data entry screen, select the button named **'Enter/Update Revenue Information'**.

# Sections You'll Use


-  **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.

 [Go To Main Page](#)

# Enter End-User Revenue

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.



**Universal Service  
Administrative Co.**

E-FILE

**Company Name:** USAC Test Amy  
**File 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				
	<div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div>				
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
<b>Traditional Circuit Switched</b>					
404.1	Local portion				
	<div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div>				
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
404.2	Long distance portion				
	<div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div>				
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
404.3	Local-only service provided at a flat rate				
	<div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div>				
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
<b>Interconnected VoIP</b>					
404.4	Bundled service - Interconnected VoIP and service for a broadband connection				
	<div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div>				
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues
404.5	Unbundled service - Interconnected VoIP only				
	<div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">0.00 %</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div> <div style="border: 1px solid #ccc; padding: 2px;">\$ 0.00</div>				
	Total Revenues	Interstate %	International %	Interstate Revenues	International Revenues

# Interconnected VoIP Revenue Reporting

Line 404.4 - you sell your customer the broadband connection

Line 404.5 – your customer brings their own broadband connection

Report the total amount of the package in the ‘Total Revenues’ field.

## Interconnected VoIP

Show Helpful Hint

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

Total Revenues

Interstate %

International %

Interstate Revenues

International Revenues

# Long Distance Reporting

**Line 414.2** – This line is only used if you charge your customers extra from minutes over and above what is allocated in their package offering.

Did you receive any revenues for providing **ordinary long distance services (i.e., traditional IXC service or long distance interconnected VoIP service)**?

YES - [Click here](#)

NO - Continue to next question

Please report ordinary long distance revenues (e.g., direct-dialed MTS, customer toll-free (800/888, etc.) service, or "10-10" calls). Include revenues from most toll calls placed for a fee and flat monthly charges billed to customers, account maintenance, PICC pass-through charges, and monthly minimums. Break out the revenues as follows:

[Show Helpful Hint](#)


414.1 Itemized long distance charges on wireline and wireless bills except interconnected VoIP

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

414.2 All interconnected VoIP long distance including itemized long distance charges

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

# Non-Telecommunications Revenue



**Universal Service  
Administrative Co.**

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**E-FILE**

**Company Name:** USAC Test Amy  
**Filer ID:** 889993

2020 FCC Form 499-A  
(Reporting calendar 2019 revenues)

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**NON-TELECOMMUNICATIONS REVENUE**

In this section, report revenues other than U.S. telecommunications revenues, including information services, insider wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. For more information, please see the [FCC Form 499-A Instructions](#).

418.1	Bundled with circuit switched local exchange service	<div style="border: 1px solid #ccc; padding: 2px; display: flex; align-items: center;"> <span style="font-size: 0.8em; margin-right: 5px;">\$</span> <input style="width: 60px; text-align: right;" type="text" value="0.00"/> </div>
Total Revenues		
418.2	Bundled with interconnected VoIP local exchange service	<div style="border: 1px solid #ccc; padding: 2px; display: flex; align-items: center;"> <span style="font-size: 0.8em; margin-right: 5px;">\$</span> <input style="width: 60px; text-align: right;" type="text" value="0.00"/> </div>
Total Revenues		
418.3	Other	<div style="border: 1px solid #ccc; padding: 2px; display: flex; align-items: center;"> <span style="font-size: 0.8em; margin-right: 5px;">\$</span> <input style="width: 60px; text-align: right;" type="text" value="0.00"/> </div>
Total Revenues		

Save & Return to Summary

Save & Continue

Collapse All

Save & Close

Line 418.2 for VoIP related non-telecommunication services.

Line 418.3 for everything else.




# Uncollectable Revenues

## Bad Debt Reporting

# Bad Debt Reporting

Lines 421 and 422 are used for reporting your uncollectible revenues. By using these fields, you may lower your contribution base.

<b>Carrier's Carrier</b> - (Form 499-A Lines 303-315) 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.	<a href="#">Edit</a>
<b>End-User</b> - (Form 499-A Lines 403-417) 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.	<a href="#">Edit</a>
<b>Non-Telecommunications</b> - (Form 499-A Lines 418.1-418.3) This section is for reporting revenues received for providing non-telecommunications services.	<a href="#">Edit</a>
<b>Non-Interconnected VoIP</b> - (Form 499-A Line 418.4) This section is for reporting revenues received for providing non-interconnected VoIP services.	<a href="#">Edit</a>
<b>Excluded Reseller Revenue</b> - (Form 499-A Line 511) 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).	<a href="#">Edit</a>
 <b>Uncollectible Revenue or Bad Debt</b> - (Form 499-A Lines 421-422) This section is for reporting any uncollectible revenue or bad debt.	<a href="#">Edit</a>
<b>Regional Percentages</b> - (Form 499-A Lines 503-510) This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.	<a href="#">Edit</a>
<b>Certifying Officer Information</b> This section you will need to fill out the filer's Certifying officer information.	<a href="#">Edit</a>

# Total and End-User Bad Debt

- On line 421, enter the uncollectible revenue associated with **the total gross billed revenue** that is shown on line 419.
- On line 422, you'll enter the uncollectible revenue associated only with **the end user telecommunications revenue base** shown on line 420.
- Both lines 419 and 420 are total fields, which will be calculated for you by the system. You'll notice their field boxes are grayed out.

## Total Bad Debt

Enter the bad debt associated with your total gross billed revenue from all sources (Line 419 above).

### Show Helpful Hint

419	Gross billed revenue from all sources: Carrier's Carrier, End-User, Non Telecom, Non-Interconnected VoIP [FCC Form 499 lines: 303 through 314 plus 403 through 418]	\$ 10,000.00	64.90 %	0.00 %	\$ 6,490.00	\$ 0.00
	Total Revenues		Interstate %	International %	Interstate Revenues	International Revenues
421	Uncollectible revenue/bad debt associated with gross billed revenue shown on Line 419	\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
	Total Revenues		Interstate %	International %	Interstate Revenues	International Revenues
	Gross billed revenue from all sources net of bad debt [FCC Form 499 lines: 419 minus 421]	\$ 10,000.00	64.90 %	0.00 %	\$ 6,490.00	\$ 0.00
	Total Revenues		Interstate %	International %	Interstate Revenues	International Revenues

## End User Bad Debt

Did you have bad debt associated with your revenue billed to end users?

YES - [Click here](#)

NO - Continue to next question

Enter the bad debt associated with your end-user revenue specific to the universal service contribution base from Line 420.

420	Gross universal service contribution base amounts: end-user minus international originating and terminating in foreign points [FCC Form 499 lines: 403 through 411 plus 413 through 417]	\$ 10,000.00	64.90 %	0.00 %	\$ 6,490.00	\$ 0.00
	Total Revenues		Interstate %	International %	Interstate Revenues	International Revenues
422	Uncollectible revenue/bad debt associated with universal service contribution base revenue shown on Line 420	\$ 0.00	0.00 %	0.00 %	\$ 0.00	\$ 0.00
	Total Revenues		Interstate %	International %	Interstate Revenues	International Revenues

## **Regional Percentages**

Used by the Local Number Portability 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.

---

<b>Carrier's Carrier</b>	<a href="#">Edit</a>
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.	
<b>End-User</b>	<a href="#">Edit</a>
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.	
<b>Non-Telecommunications</b>	<a href="#">Edit</a>
This section is for reporting revenues received for providing non-telecommunications services.	
<b>Non-Interconnected VoIP</b>	<a href="#">Edit</a>
This section is for reporting revenues received for providing non-interconnected VoIP services.	
<b>Excluded Reseller Revenue</b>	<a href="#">Edit</a>
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).	
<b>Uncollectible Revenue or Bad Debt</b>	<a href="#">Edit</a>
This section is for reporting any uncollectible revenue or bad debt.	
<b>Regional Percentages</b>	<a href="#">Edit</a>
This section is required for carriers and providers of interconnected VoIP with revenue to indicate regional billing data.	
<b>Certifying Officer Information</b>	<a href="#">Edit</a>
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	<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"/> %

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

Enter your best estimate of the regions where your end-users are located.

**Questions?**

# Annual Form Training Webinars



## **Annual Form Webinar Schedule** *Registration Link on Date*

- [February 11](#) – VoIP Providers and Resellers
- [March 6](#) – Access to E-File
- [March 13](#) – Live Walkthrough of Completing the Annual Form
- [March 18](#) – Updating Registration Information
- [March 20](#) – Reporting Wholesale Revenue (Block 3)
- [March 25](#) – Reporting End User Revenue (Block 4)
- [March 27](#) – Reporting Regional Percentages and Certification of Form

# Contact Us

# E-File Message Portal

499 Forms   Payments   **Messages (0)**

**Inbox**  
Archive

Displaying 0 of 0 records

**+ Compose**

No new messages.

Show  records

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

## New Message

**Company**

**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

# 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](mailto: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!**



**\*Note:** Photo is optional and interchangeable.



**Universal Service  
Administrative Co.**