



# Annual Form Training

Block 4 – End-User Revenue

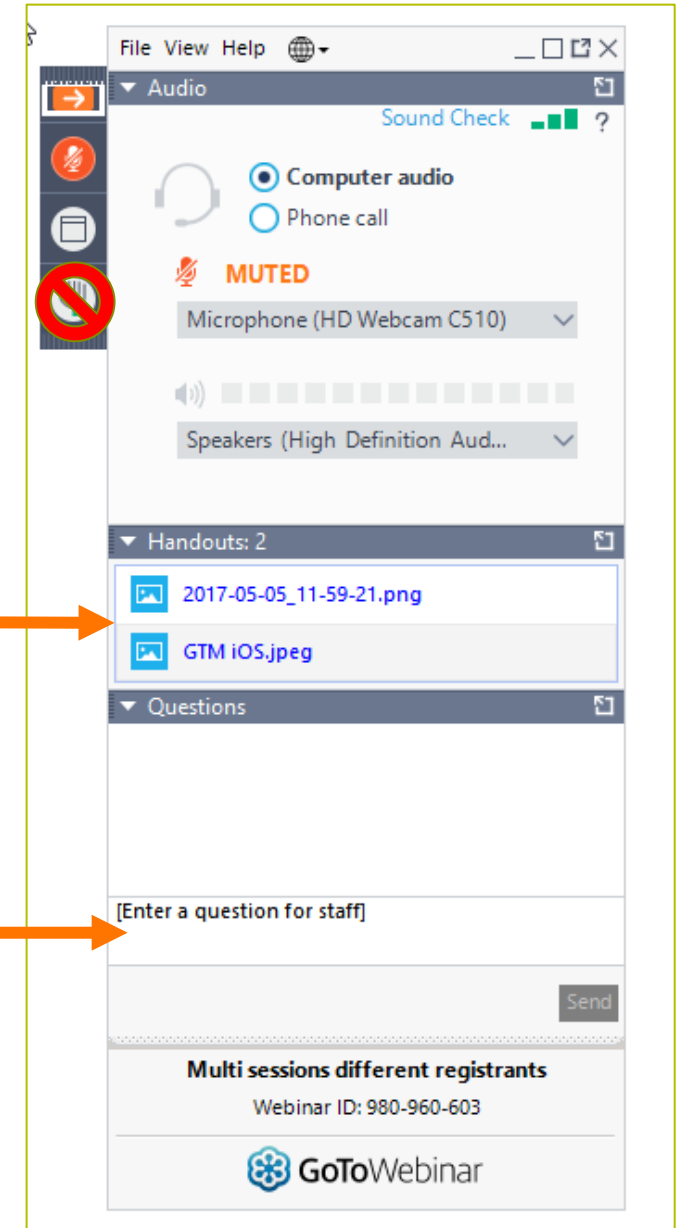
March 24, 2025

# 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.

Originally from central Illinois, she moved to the Washington DC area in 1997.

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# Agenda

- Webinar Format
- Annual Form – Block 4, End-User Revenue
- Questions
- Assistance Resources

# “Office Hours” Webinar Format

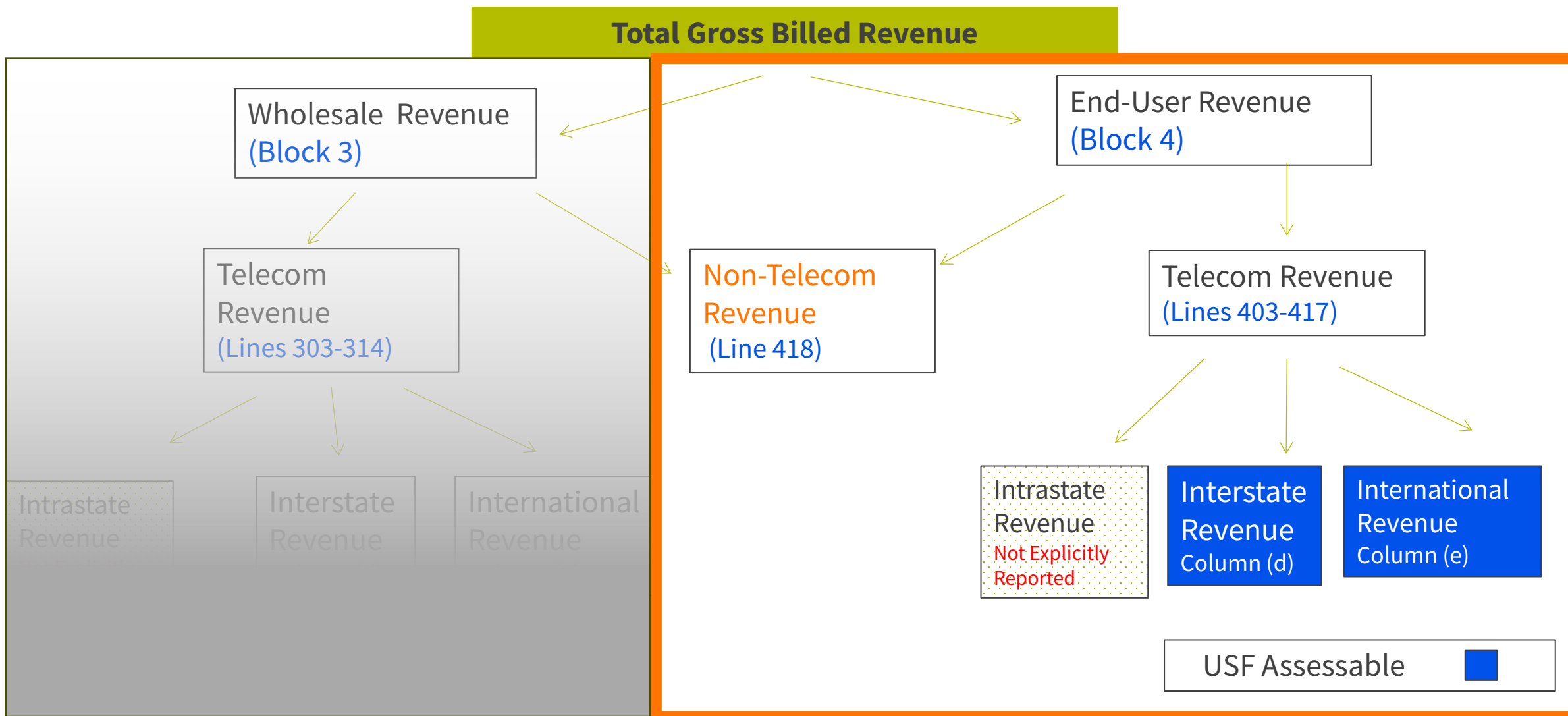
- Office Hours are held monthly.
- Brief presentation of a common topic at the beginning
- Open the floor to questions from attendees
  - Attendees type their question in the ‘Questions’ box in the GoToWebinar panel
  - USAC staff will repeat the question so everyone can hear
  - USAC staff will answer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

# **Annual Form Filing**

Block 4 – End-User and Non-Telecommunications  
Revenue Reporting



# FCC Form 499-A Revenue Reporting



## Block 3: End-User Revenue Information

Filers will report their sales of both telecommunications and non-telecommunications revenues in Block 4. It is important to remember that the non-telecommunication revenue is not included in a service provider's contribution base and will not contribute to the Universal Service Fund on that non-telecommunications revenue.

In many cases, the line-item categories are duplicated in Block 3 and Block 4. These are outlined in the instructions and an example is below.

<b>Line 305 (Carrier's Carrier)</b>	<b>Local Private Line and Business Data Service</b>
<b>Line 406 (End User)</b>	

## Block 4 Revenue Reporting Line Items

This is a screenshot of the .pdf of the annual form, Block 4.

You can see the list of the line numbers as well as the services associated with that line.

It's important to realize that each line number represents a type of service. Rarely, will a service provider sell every one of these services.

This means that there will be many line numbers that will contain \$0 in revenue.

Refer to the annual for instructions for important definitions and explanations for the individual line numbers.

<b>2025 FCC Form 499-A Telecommunications Reporting Worksheet (Re</b>	
<b>Block 4-A: End-User and Non-Telecommunications Revenue Information</b>	
<b>401</b>	Filer 499 ID [from Line 101]
<b>402</b>	Legal name of filer [from Line 102]
Report billed revenues for January 1 through December 31, 2024. Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.	
See instructions regarding percent interstate and international.	
<b>Revenues from All Other Sources (end-user, telecom. &amp; non-telecom.)</b>	
<b>403</b>	Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions
<i>Fixed local services</i>	
Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PCCC charges	
<u>Traditional Circuit Switched</u>	
<b>404.1</b>	Provided at a flat rate including interstate toll service – local portion
<b>404.2</b>	Provided at a flat rate including interstate toll service – toll portion
<b>404.3</b>	Provided without interstate toll included (see instructions)
<u>Interconnected VoIP</u>	
<b>404.4</b>	Offered in conjunction with a broadband connection
<b>404.5</b>	Offered independent of a broadband connection
<b>405</b>	Tariffed subscriber line charges, Access Recovery Charges, and PCCC charges levied by a local exchange carrier on a no-PIC customer
<b>406</b>	Local private line & business data service [Includes the transmission portion of wireline broadband Internet access provided on a common carrier basis.]
<b>407</b>	Payphone coin revenues (local and long distance)
<b>408</b>	Other local telecommunications service revenues
<i>Mobile services (i.e., wireless telephony, paging, and other mobile services)</i>	
<b>409</b>	Monthly and activation charges
<b>410</b>	Roaming and air-time charges for toll calls, but excluding separately stated toll charges

## Block 4: End-User Revenue Allocations

Revenue allocation columns as shown on the ‘paper’ copy of the Form 499-A.

Report billed revenues for January 1 through December 31, 2024. Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.  See instructions regarding percent interstate and international.	Total Revenues  (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
		Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
		<b>Revenues from All Other Sources (end-user, telecom. &amp; non-telecom.)</b>			
<b>403</b> Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions					
<i>Fixed local services</i>					
Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges					
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<b>404.1</b> Provided at a flat rate including interstate toll service – local portion					
<b>404.2</b> Provided at a flat rate including interstate toll service – toll portion					
<b>404.3</b> Provided without interstate toll included (see instructions)					
<u>Interconnected VoIP</u>					
<b>404.4</b> Offered in conjunction with a broadband connection					
<b>404.5</b> Offered independent of a broadband connection					

## 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)

## Reporting Universal Service Fees Collected

Service providers have the option to pass universal service fees to their end users. If they choose to do this, the line item must clearly be labeled as 'Universal Service Fee' and include whether it is a state USF or federal USF.

**Line 403 should only include amounts collected from end-users for the universal service fee. It is not considered 'revenue' like the other line numbers on this form.**

- The total state and federal universal service fees are reported on Line 403, column a.
- State universal service fees are considered intrastate and filers are not required to separate that revenue.
- Federal universal service fees are considered interstate and should be reported in column d.
- There is never a circumstance to report revenue as international in column e.

## Non-Telecommunications Revenue Reporting

Service providers are required to report their total gross billed revenues for the calendar year. Do not include expenses or cost of goods sold in your reporting.

Revenues other than U.S. telecommunications revenues, including information services, inside 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 (See instructions)

<b>418.1</b>	<b>bundled with circuit switched local exchange service</b>
<b>418.2</b>	<b>bundled with interconnected VoIP local exchange service</b>
<b>418.3</b>	<b>Other</b>
<b>418.4</b>	<b>non-interconnected VoIP revenues not included in any other category</b>

**Questions?**



# Additional Help

# Webinars: Upcoming and Recorded

## Webinars

Join us to learn about topics relevant to service providers participating in universal service programs, as well as guidance for upcoming filings and stakeholder support. Topics include quarterly FCC Form 499-Q training, office hour sessions, FCC Form 499 basic training, and more.

## Upcoming Trainings

### Annual Form Training: Wholesale Revenue (Block 4)

**Date:** Tuesday, March 25, 2025

**Time:** 02:00 pm ET – 03:00 pm ET

[Register](#)

### Annual Form Training: Regional Percentages and Certify

**Date:** Thursday, March 27, 2025

**Time:** 02:00 pm ET – 03:00 pm ET

[Register](#)

**A list of webinars can be found on our website  
– [www.usac.org](http://www.usac.org)**

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## Previous Trainings

Filter by Topic

All Topics

<b>Annual Form Training: Registration Questions</b> <a href="#">Annual Form Training – Registration Section</a>	March 18, 2025   25:28 minutes	<a href="#">Watch</a>
<b>Live Walkthrough of Completing an FCC Form 499-A</b>	March 13, 2025   58:09 minutes	<a href="#">Watch</a>
<b>Revenue Reporting for VoIP Resellers</b> <a href="#">March Revenue Reporting for VoIP Resellers</a>	March 11, 2025   1:00 hour	<a href="#">Watch</a>
<b>Office Hours: Access to E-File</b> <a href="#">March 2025 Contributor Office Hours</a>	March 06, 2025   31:07 minutes	<a href="#">Watch</a>
<b>New 499 Filer ID Basics</b> <a href="#">2025 March – New 499 Filer ID Basics</a>	March 04, 2025   44:31 minutes	<a href="#">Watch</a>

# E-File Message Portal

The screenshot shows the E-File Message Portal interface. At the top, there are three tabs: "499 Forms", "Payments", and "Messages (0)", with "Messages (0)" being the active tab. Below the tabs, there is a sidebar with "Inbox" and "Archive" options. The main content area displays "Displaying 0 of 0 records" and a blue "+ Compose" button. Below the button, it says "No new messages." and "Show 10 records". A blue arrow points from the "+ Compose" button to the "New Message" dialog box on the right.

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

The "New Message" dialog box is shown on the right. It has a close button (X) in the top right corner. The form includes the following fields and options:

- Company:** A text input field containing "USAC Test Amy".
- Email:** A text input field containing "example@company.com". To the right of this field is a checkbox labeled "Notify all contacts".
- Category:** A dropdown menu with "--Select A Category--" selected. The dropdown list is open, showing the following options: "--Select A Category--", "499-A", "499-Q", "Billing", "Credit Balance Refunds", "Deactivation", "Payments", "Red Light", "True-Up", and "Other".

At the bottom of the dialog, there are "Cancel" and "Send" buttons.

# 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.



**Universal Service**  
Administrative Co.