



Annual Form Training

Block 4 – End-User Revenue

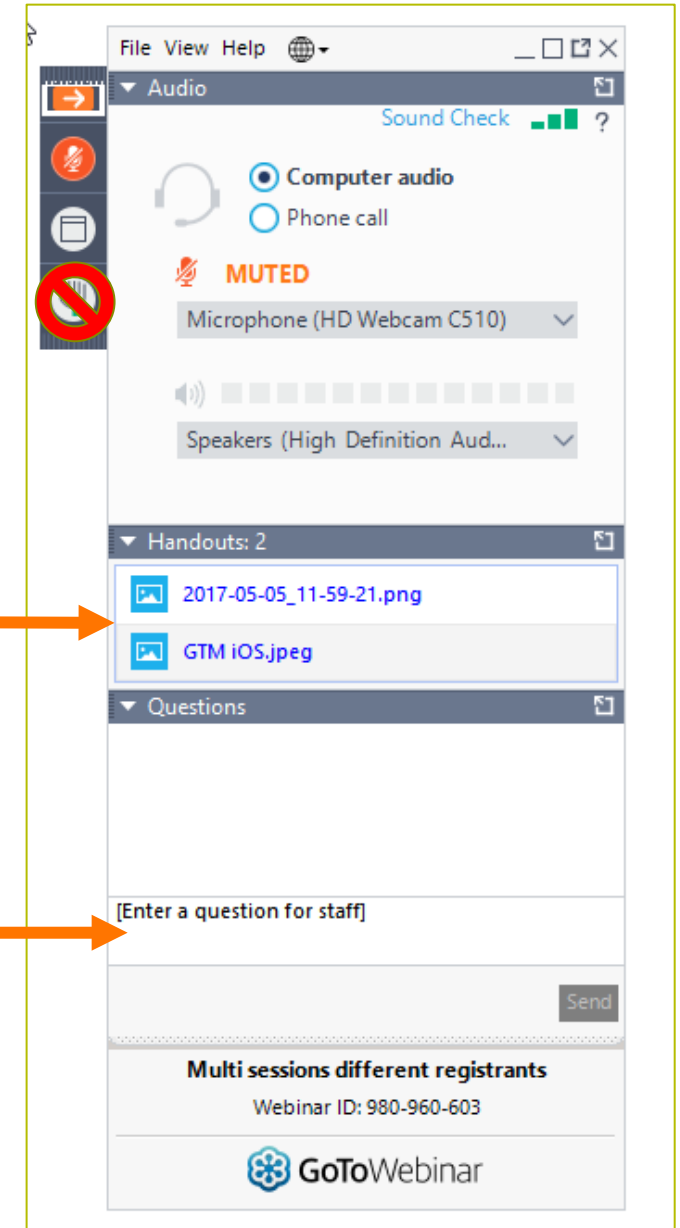
March 24, 2025

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

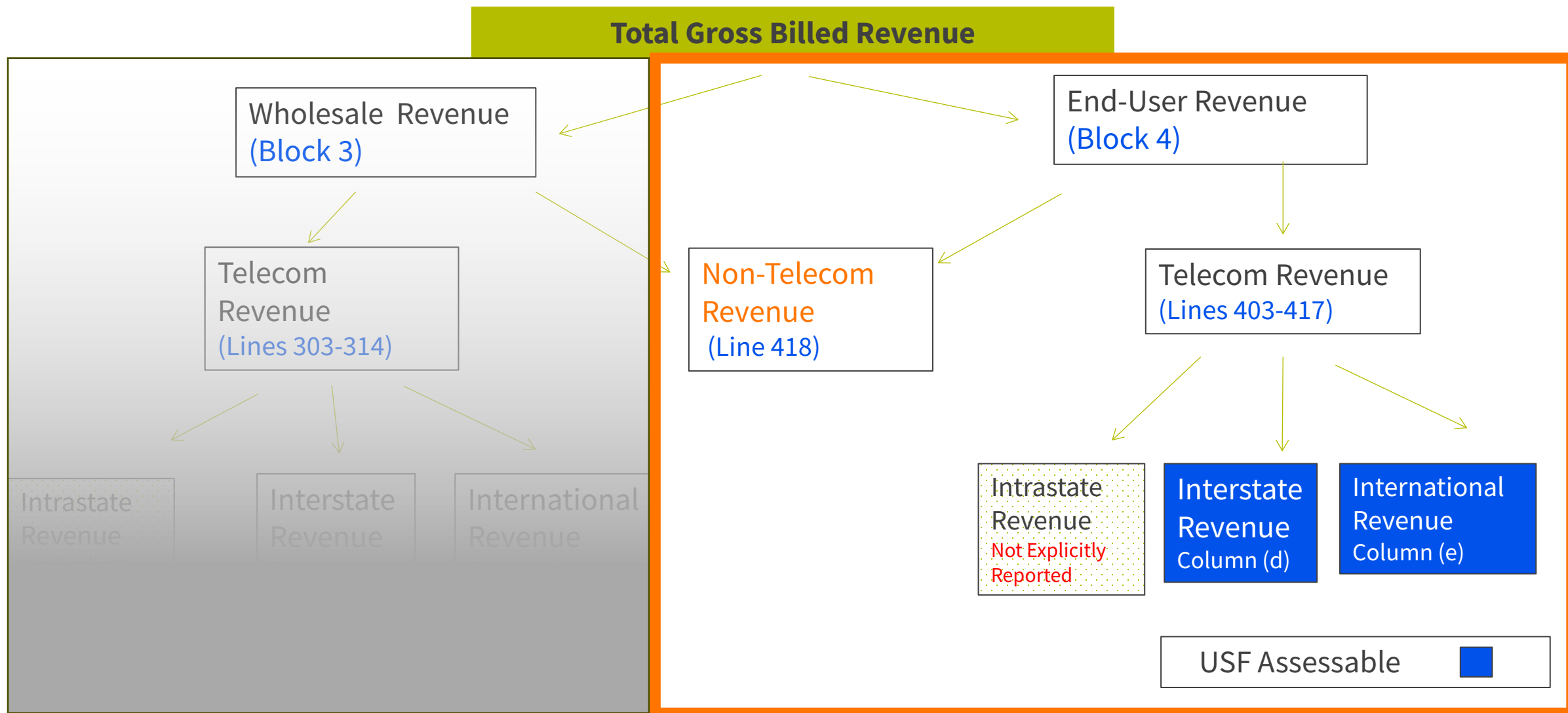
“Office Hours” Webinar Format

- 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.

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

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.

2025 FCC Form 499-A Telecommunications Reporting Worksheet (Re)	
Block 4-A: End-User and Non-Telecommunications Revenue Information	
401	Filer 499 ID [from Line 101]
402	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.	
Revenues from All Other Sources (end-user, telecom. & non-telecom.)	
403	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>	
404.1	Provided at a flat rate including interstate toll service – local portion
404.2	Provided at a flat rate including interstate toll service – toll portion
404.3	Provided without interstate toll included (see instructions)
<u>Interconnected VoIP</u>	
404.4	Offered in conjunction with a broadband connection
404.5	Offered independent of a broadband connection
405	Tariffed subscriber line charges, Access Recovery Charges, and PCCC charges levied by a local exchange carrier on a no-PIC customer
406	Local private line & business data service [Includes the transmission portion of wireline broadband Internet access provided on a common carrier basis.]
407	Payphone coin revenues (local and long distance)
408	Other local telecommunications service revenues
<i>Mobile services (i.e., wireless telephony, paging, and other mobile services)</i>	
409	Monthly and activation charges
410	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)
Revenues from All Other Sources (end-user, telecom. & non-telecom.)					
403 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					
<u>Traditional Circuit Switched</u>					
404.1 Provided at a flat rate including interstate toll service – local portion					
404.2 Provided at a flat rate including interstate toll service – toll portion					
404.3 Provided without interstate toll included (see instructions)					
<u>Interconnected VoIP</u>					
404.4 Offered in conjunction with a broadband connection					
404.5 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)

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

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**

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Previous Trainings

Filter by Topic

All Topics

Annual Form Training: Registration Questions

March 18, 2025 | 25:28 minutes

[Watch](#)

[Annual Form Training – Registration](#)

[Section](#) 

Live Walkthrough of Completing an FCC Form 499-A

March 13, 2025 | 58:09 minutes

[Watch](#)

Revenue Reporting for VoIP Resellers

March 11, 2025 | 1:00 hour

[Watch](#)

[March Revenue Reporting for VoIP](#)

[Resellers](#) 

Office Hours: Access to E-File

March 06, 2025 | 31:07 minutes

[Watch](#)

[March 2025 Contributor Office Hours](#) 

New 499 Filer ID Basics

March 04, 2025 | 44:31 minutes

[Watch](#)

[2025 March – New 499 Filer ID Basics](#) 

E-File Message Portal

499 Forms Payments **Messages (0)**

Inbox
Archive

Displaying 0 of 0 records

+ Compose

No new messages.

Show 10 records

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

New Message ✕

Company

USAC Test Amy

Email

example@company.com

☐ Notify all contacts

Category

--Select A Category--

--Select A Category--

499-A

499-Q

Billing

Credit Balance Refunds

Deactivation

Payments

Red Light

True-Up

Other

Cancel

Send

Contributors/Service Providers Customer Service Center (CSC)



Call us at (888) 641-8722

Monday – Friday 9 a.m. to 5 p.m. ET



Email: CustomerSupport@usac.org

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

Contact the CSC for issues relating to login, error messages and other technical problems.



Universal Service
Administrative Co.