

IV. Calculation of Contributions

A. Contribution Requirements

Most filers must contribute to the universal service, TRS, NANPA, and LNPA funding mechanisms. This section provides a short summary to assist carriers and service providers in determining whether they must contribute to one or more of the mechanisms. Filers should consult the Commission's rules and orders to determine whether they must contribute to one or more of the mechanisms.

Federal universal service support mechanisms. Entities that provide interstate telecommunications to the public for a fee must contribute to the universal service support mechanisms. *See* 47 C.F.R. § 54.706.

Telecommunications Relay Services. Every common carrier providing interstate telecommunications services shall contribute to the TRS Fund. *See* 47 C.F.R. § 64.604.

North American Numbering Plan Administration. All telecommunications carriers in the United States shall contribute to meet the costs of establishing numbering administration. *See* 47 C.F.R. § 52.17.

Shared Costs of Local Number Portability. The shared costs of long-term number portability attributable to a regional database shall be recovered from all telecommunications carriers providing telecommunications service in that region. *See* 47 C.F.R. § 52.32.

Figure 3 summarizes which telecommunications carriers and service providers must file for particular purposes.

Figure 3: Which telecommunications carriers and telecommunications providers must contribute for which purposes³⁸

Type of filer	Universal Service	TRS	NANPA	LNPA
<i>De minimis</i> payphone aggregators that do not also have telecommunications carrier revenues		X		
Other payphone aggregators that do not also have telecommunications carrier revenues	X	X		
Telecommunications providers with no telecommunications service revenues <u>and</u> that are <i>de minimis</i>				
Telecommunications providers with no telecommunications service revenues <u>and</u> that are not <i>de minimis</i>	X			
Telecommunications carriers that provide services only to other universal service contributors			X	X
Telecommunications carriers that provide only international services		X	X	X
Telecommunications carriers that provide only intrastate services			X	X
Satellite carriers providing interstate telecommunications services	X	X	X	X
<i>De minimis</i> telecommunications carriers providing interstate telecommunications		X	X	X
All other telecommunications carriers providing interstate telecommunications	X	X	X	X

³⁸ This chart is provided for informational purposes only. It is not intended to be exhaustive, nor is it intended to serve as legal guidance or precedent. Filers are instructed to consult the Commission's rules and orders to determine whether they must contribute to one or more of the mechanisms. See 47 C.F.R. §§ 52.17, 52.32, 54.706, 64.604.

B. Contribution Bases

Filers do not calculate, in this Worksheet, the amounts that they must contribute. The administrators will use the revenue information on the Worksheet to calculate a funding base and individual contributions for each support mechanism. Individual contributions are determined by the use of "factors" -- factors reflect the total funding requirement of a particular mechanism divided by the total contribution base for that mechanism. Information on the contribution bases and individual filer contributions are shown in Figure 4.

Figure 4: Contribution bases

Support Mechanism	Funding Basis
Universal service low income and high cost; Universal service schools and libraries and rural health care	Line 423(d)* + Line 423(e) ** less revenues corresponding to universal service contributions***
TRS (Filers with interstate or international end- user revenues must pay a minimum of \$25)	plus Line 420(d) + Line 420(e) less Line 412(c) less Line 511(b)
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 no end-user revenues must pay \$100)	plus Line 420(a) less Line 412(a) less Line 511(a) times percentage of end-user revenues shown on Lines 503 through 509
<p>* As of April 2003, monthly billings for universal service are based on projected collected revenue information filed on the quarterly FCC Form 499-Q. Historical amounts reported on FCC Form 499-Q Line 116(b) and (c) correspond to FCC Form 499-A Line 420(d) and (e), respectively. The FCC Form 499-Q provides instructions for projecting revenues, and for removing uncollectible amounts from billed revenue projections. Projected collected revenues on FCC Form 499-Q Line 120(b) and (c) correspond to net universal service base revenues on FCC Form 499-A Line 423 (d) and (e), respectively. The amounts filed on the FCC Form 499-A are used to review and true-up FCC Form 499-Q filings and associated contributions.</p> <p>** Line 423(e) is excluded from the contribution base if the total of amounts on Line 423(d) for the filing entity consolidated with all affiliates is less than 12% of the total of Line 423(d) + Line 423(e) for the filing entity consolidated with all affiliates. See 47 C.F.R. §54.706(c).</p> <p>*** For the second quarter of 2002 through the first quarter of 2003, the contribution base for an individual filer was the subject interstate and international revenues from two quarters prior, less the universal service contributions actually made in that prior quarter.³⁹ Starting in the second quarter of 2003, the contribution base for an individual filer is the projected collected interstate and international revenues for the quarter, reduced by an imputed amount of universal service support pass-through charges, based on the actual factor for the quarter.⁴⁰</p>	

³⁹ See *First Further Notice*, 17 FCC Red 3752 (2002).

⁴⁰ See *Contribution Methodology Order*, FCC 02-329 (rel. Dec. 13, 2002). See also, e.g., *Proposed First Quarter 2004 Universal Service Contribution Factor*, CC Docket No. 96-45, Public Notice, DA 03-3866 (rel. Dec. 4, 2003).

V. Reminders

- File the FCC Form 499-A online at <http://form499.universalservice.org/>
- Is the filer affiliated with another telecommunications provider? Each legal entity must file separately unless they qualify for filing on a consolidated basis. See Section II-B above. Each affiliate or subsidiary must show the same holding company information on Lines 106.1 and 106.2.
- Provide data for all lines that apply. Show a zero for services for which the filer had no revenues for the filing period. Be sure to include on Line 112 all names by which the filer is known to customers, including the names of agents or billers if those names appear on customer bills.
- Telecommunications providers that are required to contribute to universal service support mechanisms must also file quarterly FCC Form 499-Q on February 1, May 1, August 1 and November 1.
- Wherever possible, revenue information should be taken from the telecommunications providers' financial records.
- The Worksheet must be signed by an officer of the reporting entity. An officer is a person who occupies a position specified in the corporate by-laws (or partnership agreement), and would typically be president, vice president for operations, comptroller, treasurer, or a comparable position.
- Do not mail the Worksheet to the FCC. See Section II-C for filing instructions.
- Remember -- you must refile parts of the Worksheet if the Agent for Service of Process or FCC Registration information changes during the year.
- Note that FCC Form 499 is one of several forms that telecommunications carriers and other providers of interstate telecommunications may need to file. Information concerning common filing requirements for such providers may be found on the Commission's web site, at www.fcc.gov/wcb/filing.html.

If you have questions about the Worksheet or the instructions, you may contact:

Form 499 Telecommunications Reporting Worksheet Information	Form499@universalservice.org (888) 641-8722
Wireline Competition Bureau Industry Analysis and Technology Division TTY	(202) 418-0940 (202) 418-0484

If you have questions regarding contribution amounts, billing procedures or the mechanisms, you may contact:

Universal Service Administration	(888) 641-8722
TRS Administration	(973) 884-8173
NANPA Billing and Collection Agent	(613) 236-9191
Local Number Portability Administrators	(877) 245-5277

- FEDERAL COMMUNICATIONS COMMISSION -



C

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2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

Approval by OMB
3060-0855

>>> Please read instructions before completing. <<<

Annual Filing - due April 1, 2006

Block 1: Contributor Identification Information

During the year, carriers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See Instructions.

101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-8722. If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.]	
102 Legal name of reporting entity	
103 IRS employer identification number	[Enter 9 digit number]
104 Name telecommunications service provider is doing business as	
105 Telecommunications activities of filer [Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.]	
<input type="checkbox"/> All Distance <input type="checkbox"/> CAP/CLEC <input type="checkbox"/> Cellular/PCS/SMR (wireless telephony incl. by resale) <input type="checkbox"/> Coaxial Cable <input type="checkbox"/> Incumbent LEC <input type="checkbox"/> Interexchange Carrier (IXC) <input type="checkbox"/> Local Reseller <input type="checkbox"/> Operator Service Provider (OSP) <input type="checkbox"/> Paging & Messaging <input type="checkbox"/> Payphone Service Provider <input type="checkbox"/> Prepaid Card <input type="checkbox"/> Private Service Provider <input type="checkbox"/> Satellite Service Provider <input type="checkbox"/> Shared-Tenant Service Provider / Building LEC <input type="checkbox"/> SMR (dispatch) <input type="checkbox"/> Toll Reseller <input type="checkbox"/> Wireless Data	
If Other Local, Other Mobile or Other Toll is checked, describe carrier type / services provided: <input type="checkbox"/> Other Local <input type="checkbox"/> Other Mobile <input type="checkbox"/> Other Toll	
106.1 Holding company name (All affiliated companies must show the same name on this line)	
106.2 Holding company IRS employer identification number	
107 FCC Registration Number (FRN) [https://svartifoss2.fcc.gov/cores/CoresHome.html]	
[For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]	
108 Management company [if carrier is managed by another entity]	
109 Complete mailing address of reporting entity corporate headquarters	
Note: this address will be used for the ITSP FCC regulatory fee billings unless the appropriate box is checked on Line 208.	
110 Complete business address for customer inquiries and complaints	
check if same address as Line 109 <input type="checkbox"/>	
111 Telephone number for customer complaints and inquiries [Toll-free number if available] () - ext -	
112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.	
a	g
b	h
c	i
d	j
e	k
f	l

Use an additional sheet if necessary. Each reporting entity must provide all names used for carrier activities.

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

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FCC Form 499-A
April 2006

2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

Block 2-A: Regulatory Contact Information

201 Filer 499 ID [from Line 101]					
202 Legal name of reporting entity [from Line 102]					
203 Person who completed this Worksheet	First	MI	Last		
204 Telephone number of this person	() -				ext -
205 Fax number of this person	() -				
206 Email of this person Required if available					
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent check if same name as Line 203 <input type="checkbox"/> check if same address as Line 109 <input type="checkbox"/>	Office	Attn First name	MI	Last	
	Email required if available	Phone () -	ext-		Fax () -
	Street1				
	Street 2				
	Street 3				
	City	State	Zip (postal code)	Country if not USA	
208 Billing address and billing contact person: [Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.] check if name and address same as Line 207 <input type="checkbox"/> check to use Line 208 information for FCC ITSP regulatory fee bill <input type="checkbox"/>	Company	Attn First name	MI	Last	
	Email required if available	Phone () -	ext-		Fax () -
	Street1				
	Street 2				
	Street 3				
	City	State	Zip (postal code)	Country if not USA	

Block 2-B: Agent for Service of Process

All carriers must complete Lines 209 through 213.

During the year, carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company	Attn First name	MI	Last	
210 Telephone number of D.C. agent	() -				ext -
211 Fax number of D.C. agent	() -				
212 Email of D.C. agent Required if available					
213 Complete business address of D.C. agent for hand service of documents	Street1				
	Street 2				
	Street 3				
	City	State	DC	Zip	
214 Local/alternate Agent for Service of Process (optional)	Company	Attn First name	MI	Last	
215 Telephone number of local/alternate agent	() -				ext -
216 Fax number of local/alternate agent	() -				
217 Email of local/alternate agent Required if available					
218 Complete business address of local/alternate agent for hand service of documents	Street1				
	Street 2				
	Street 3				
	City	State	Zip (postal code)	Country if not USA	

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Block 2-C: FCC Registration and Contact Information

Carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

219 Filer 499 ID [from Line 101]																																																													
220 Legal name of reporting entity [from Line 102]																																																													
221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First MI Last																																																												
222 Business address of individual named on Line 221 check if same as Line 109 <input type="checkbox"/>	Street1 Street 2 Street 3 City State Zip (postal code) Country if not USA																																																												
223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First MI Last																																																												
224 Business address of individual named on Line 223 check if same as Line 109 <input type="checkbox"/>	Street1 Street 2 Street 3 City State Zip (postal code) Country if not USA																																																												
225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First MI Last																																																												
226 Business address of individual named on Line 225 check if same as Line 109 <input type="checkbox"/>	Street1 Street 2 Street 3 City State Zip (postal code) Country if not USA																																																												
227 Indicate jurisdictions in which the filing entity provides telecommunications service. Include jurisdictions in which telecommunications service was provided in the past 15 months and jurisdictions in which telecommunications service is likely to be provided in the next 12 months.																																																													
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FCC Form 499-A
April 2006

Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID [from Line 101]

302 Legal name of reporting entity [from Line 102]

Report billed revenues for January 1 through December 31, 2005.
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 & 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 Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms					
<i>Fixed local service</i>					
Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs					
303.1 Provided as unbundled network elements (UNEs)					
303.2 Provided under other arrangements					
Per-minute charges for originating or terminating calls					
304.1 Provided under state or federal access tariff					
304.2 Provided as unbundled network elements or other contract arrangement					
305 Local private line & special access service					
306 Payphone compensation from toll carriers					
307 Other local telecommunications service revenues					
308 Universal service support revenues received from Federal or state sources					
<i>Mobile services (including wireless telephony, paging & messaging, and other mobile services)</i>					
309 Monthly, activation, and message charges except toll					
<i>Toll services</i>					
310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)					
311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)					
312 Long distance private line services					
313 Satellite services					
314 All other long distance services					

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2005 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See instructions.)

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April 2006

2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

Block 4-A: End-User and Non-Telecommunications Revenue Information

401 Filer 499 ID [from Line 101] 402 Legal name of reporting entity [from Line 102] Report billed revenues for January 1 through December 31, 2005. 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 & 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					
404.1 Provided at a flat rate including interstate toll service					
404.2 Provided without interstate toll included (see instructions)					
405 Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer					
406 Local private line & special access service					
407 Payphone coin revenues (local and long distance)					
408 Other local telecommunications service revenues					
<i>Mobile services (including wireless telephony, paging & messaging, and other mobile services)</i>					
409 Monthly and activation charges					
410 Message charges including roaming, but excluding toll charges					
<i>Toll services</i>					
411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards					
412 International calls that both originate and terminate in foreign points		0%	100%		
413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412					
414 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)					
415 Long distance private line services					
416 Satellite services					
417 All other long distance services					
418 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.)					

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April 2006

2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

Block 4-B: Total Revenue and Uncollectible Revenue Information

	Total Revenues (a)	Breakouts	
		Interstate Revenues (d)	International Revenues (e)
419 Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418]			
420 Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.			
421 Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 [See Instructions Page 26]			
422 Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420			
423 Net universal service contribution base revenues [Line 420 minus line 422]			

Block 5: Additional Revenue Breakouts

501 Filer 499 ID [from Line 101]	
502 Legal name of reporting entity [from Line 102]	

Filers that report revenues in Block 3 and Block 4 must provide the percentages requested in Lines 503 through 510. See page 27 of instructions for limited exceptions.

Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or estimate to nearest whole percentage. Enter 0 if no service was provided in the region.

	Block 3 Carrier's Carrier (a)	Block 4 End-User Telecom. (b)
503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands	%	%
504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	%	%
505 West Coast: California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island.	%	%
506 Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	%	%
507 Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin	%	%
508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	%	%
509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas	%	%
510 Total [Percentages must add to 0 or 100.]	%	%

511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but may be excluded from a filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the option of identifying such revenues below. As stated in the instructions, you must have in your records the FCC Filer 499 ID for each customer whose revenues are included on Line 511. (See instructions.)

	(a) Total Revenues	(b) Interstate and International
Revenues from resellers that do not contribute to Universal Service	\$	\$

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

Block 6: CERTIFICATION: to be signed by an officer of the filer

601 Filer 499 ID [from Line 101]	
602 Legal name of reporting entity [from Line 102]	

Section IV of the instructions provides information on which types of reporting entities are required to file for which purposes. Any entity claiming to be exempt from one or more contribution requirements should so certify below and attach an explanation. [The Universal Service Administrator will determine which entities meet the *de minimis* threshold based on information provided in Block 4, even if you fail to so certify, below.]

603 I certify that the reporting entity is exempt from contributing to: Universal Service TRS NANPA LNP Administration

Provide explanation below:

604 Please indicate whether the reporting entity is State or Local Government Entity I.R.C. § 501Tax Exempt PUHCA § 34 (a)(1) Exempt

605 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to Sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.

I certify that I am an officer of the above-named reporting entity as defined on page 28 of the instructions, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year. In addition, I swear, under penalty of perjury, that all requested identification registration information has been provided and is accurate. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the instructions.

606 Signature	
607 Printed name of officer	First <input style="width: 40%; border: none; border-bottom: 1px solid black;" type="text"/> MI <input style="width: 10%; border: none; border-bottom: 1px solid black;" type="text"/> Last <input style="width: 40%; border: none; border-bottom: 1px solid black;" type="text"/>
608 Position with reporting entity	<input style="width: 95%; border: none; border-bottom: 1px solid black;" type="text"/>
609 Business telephone number of officer	(<input style="width: 15%; border: none; border-bottom: 1px solid black;" type="text"/>) - <input style="width: 30%; border: none; border-bottom: 1px solid black;" type="text"/> ext - <input style="width: 15%; border: none; border-bottom: 1px solid black;" type="text"/>
610 Email of officer Required if available	<input style="width: 95%; border: none; border-bottom: 1px solid black;" type="text"/>
611 Date	<input style="width: 95%; border: none; border-bottom: 1px solid black;" type="text"/>

612 Check those that apply: Original April 1 filing for year New filer, registration only Revised filing with updated registration Revised filing with updated revenue data

Do not mail checks with this form. Send this form to: **Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036**
 For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet information: (888) 641-8722 or via email: Form499@universalservice.org

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

Save time, avoid problems -- file electronically at

<http://forms.universalservice.org>

FCC Form 499-A
April 2006

Telecommunications Reporting Worksheet, FCC Form 499-A

Instructions for Completing the Worksheet for Filing Contributions to Telecommunications Relay Service, Universal Service, Number Administration, and Local Number Portability Support Mechanisms

* * * * *

NOTICE: Section 52.17 of the Federal Communications Commission's rules provides that all telecommunications carriers in the United States shall contribute on a competitively neutral basis to meet the costs of establishing numbering administration, and directs that contributions shall be calculated and paid in accordance with this Telecommunications Reporting Worksheet (FCC Form 499-A or Worksheet). 47 C.F.R. § 52.17. Section 52.32 provides that the local number portability administrators shall recover the shared costs of long-term number portability from all telecommunications carriers. 47 C.F.R. § 52.32. Sections 54.706, 54.711, and 54.713 require all telecommunications carriers providing interstate telecommunications services, providers of interstate telecommunications that offer interstate telecommunications for a fee on a non-common carrier basis, and payphone providers that are aggregators to contribute to universal service and file this Worksheet once a year and the Telecommunications Reporting Worksheet (FCC Form 499-Q) four times a year. 47 C.F.R. §§ 54.706, 54.711, 54.713. Section 64.604 requires that every common carrier providing interstate telecommunications services contribute to the Telecommunications Relay Services (TRS) Fund on the basis of its relative share of interstate end-user telecommunications revenues, with the calculation based on information provided in this Worksheet. 47 C.F.R. § 64.604(c)(5)(iii)(B). Section 64.1195 requires all telecommunications carriers to register using the FCC Form 499-A. 47 C.F.R. § 64.1195(a).

This collection of information stems from the Commission's authority under Sections 225, 251, 254, and 258 of the Communications Act of 1934, as amended (Communications Act or Act), 47 U.S.C. §§ 225, 251, 254, and 258. The data in the Worksheet will be used to calculate contributions to the universal service support mechanisms, the telecommunications relay services support mechanism, the cost recovery mechanism for numbering administration, and the cost recovery mechanism for shared costs of long-term number portability. Selected information provided in the Worksheet will be made available to the public in a manner consistent with the Commission's rules.

We have estimated that each response to this collection of information will take, on average, 13.5 hours. Our estimate includes the time to read the instructions, look through existing records, gather and maintain the required data, and actually complete and review the form or response. If you have any comments on this estimate, or how we can improve the collection and reduce the burden it causes you, please write the Federal Communications Commission, AMD-PERM, Washington, D.C. 20554, Paperwork Reduction Project (3060-0855). We also will accept your comments via the Internet if you send them to Judith-B.Herman@fcc.gov. Please DO NOT SEND COMPLETED WORKSHEETS TO THIS ADDRESS.

Remember -- You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid Office of Management and Budget (OMB) control number. This collection has been assigned an OMB control number of 3060-0855.

The Commission is authorized under the Communications Act to collect the information we request on this form. We will use the information that you provide to determine contribution amounts. If we believe there may be a violation or potential violation of a statute or a Commission regulation, rule, or order, your Worksheet may be referred to the Federal, state, or local agency responsible for investigating, prosecuting, enforcing, or implementing the statute, rule, regulation, or order. In certain cases, the information in your Worksheet may be disclosed to the Department of Justice, court, or other adjudicative body when (a) the Commission; or (b) any employee of the Commission; or (c) the United States government, is a party to a proceeding before the body or has an interest in the proceeding.

With the exception of your employer identification number, if you do not provide the information we request on the Worksheet, the Commission may consider you in violation of sections 1.47, 52.17, 52.32, 54.713, 64.604, and 64.1195 of the Commission's rules. 47 C.F.R. §§ 1.47, 52.17, 52.32, 54.713, 64.604, and 64.1195.

The foregoing Notice is required by the Paperwork Reduction Act of 1995, P.L. No. 104-13, 44 U.S.C. § 3501, *et seq.*

* * * * *

Table of Contents

I.	Introduction	3
II.	Filing Requirements and General Instructions	4
	A. Who Must File	4
	1. Universal service exemption for <i>de minimis</i> telecommunications providers	5
	2. Exception for government, broadcasters, schools and libraries	7
	3. Exception for systems integrators and self-providers	8
	B. Filing by Legal Entity	7
	C. When and Where to File	10
	D. Rounding of Numbers and Negative Numbers	11
	E. Obligation to File Revisions	11
	F. Record Keeping	12
	G. Compliance	12
III.	Specific Instructions	13
	A. Block 1: Filer Identification Information	13
	B. Block 2: Contact Information	16
	1. Block 2-A: Regulatory Contact Information	16
	2. Block 2-B: Agent for Service of Process	16
	3. Block 2-C: FCC Registration Information	17
	C. Block 3, Block 4-A and Block 4-B: Filer Revenue Information	17
	1. Separating revenues from other contributors to the federal universal service support mechanisms (Block 3) from end-user and non-telecommunications revenues (Block 4) (carrier's carrier vs. end-user)	18
	2. Column (a) - total revenues	19
	3. Columns (b), (c), (d), and (e) - interstate & international	20
	4. Explanation of Block 3 and Block 4-A revenue categories	22
	Fixed local service revenue categories	22
	Mobile service	24

	Toll service revenue categories	24
	Other revenues categories	25
	5. Block 4-B total revenue and uncollectible revenue information	26
	6. Notes for carriers that use the USOA	27
D.	Block 5: Additional Revenue Breakout	28
E.	Block 6: Certification	28
IV.	Calculation of Contributions	30
	A. Contribution Requirements	30
	B. Contribution Bases	32
V.	Reminders	33
Figure 1:	Table to determine if a filer meets the <i>de minimis</i> standard for purposes of universal service contribution	7
Figure 2:	Filing schedule	10
Figure 3:	Which telecommunications providers must contribute for which purposes	31
Figure 4:	Contribution bases	32

File FCC Form 499-A online. See: <http://forms.universalservice.org>

I. Introduction

As required under the Communications Act,¹ the Commission has established, in a series of separate proceedings, procedures to finance interstate telecommunications relay services (TRS), universal service support mechanisms, administration of the North American Numbering Plan (NANPA), and shared costs of local number portability administration (LNPA). To accomplish these congressionally directed objectives, contributions are collected from all telecommunications carriers providing interstate telecommunications services and certain other providers of interstate telecommunications. On July 14, 1999, the Commission amended its rules so that contributors to these mechanisms need only file one Telecommunications Reporting Worksheet (Worksheet) for the purpose of determining their contribution(s).² This Worksheet sets forth the information that the filer must submit, so that the administrators of these mechanisms may calculate and assess contributions.³

¹ 47 U.S.C. §§ 151, 225, 251, 254.

² On March 9, 2001, the Commission modified its rules to base universal service contributions on information reported on quarterly Telecommunications Reporting Worksheet filings, with an annual true-up based on information reported on annual Telecommunications Reporting Worksheets. *Federal-State Joint Board on Universal Service, Petition for Reconsideration filed by AT&T*, Report and Order and Order on Reconsideration, CC Docket No. 96-45, 16 FCC Rcd 5748 (2001) (*Quarterly Reporting Order*). See also *1998 Biennial Regulatory Review -- Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Services, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms*, Report and Order, CC Docket 98-171, 14 FCC Rcd 16602 (1999) (*Consolidated Reporting Order*).

³ In addition, common carriers use data filed on the Form 499-A to calculate their Interstate Telecommunications Service Provider (ITSP) fees. See *Assessment and Collection of Regulatory Fees for Fiscal Year 2003*, MD Docket No. 03-83, Report and Order, 18 FCC Rcd 15985 (2000). Section 6003(a) of the Omnibus Budget Reconciliation Act of 1993 (Public Law 103-66) added Section 9(a) to the Communications Act, which authorizes the Commission to collect annual regulatory fees to recover the annual costs of its enforcement, policy and rulemaking, user information, and international activities. 47 U.S.C. § 159(a), (b)(1)(A), and (g).

While some entities that file the Telecommunications Reporting Worksheet may not need to contribute to each of the support and cost recovery mechanisms, in general, all telecommunications carriers and certain additional telecommunications providers must complete and file this Worksheet.⁴ These instructions contain an explanation of which carriers must contribute to particular mechanisms (*see* Section IV-A.), but filers should consult the specific rules that govern contributions for each of the mechanisms.⁵ In general, contributions are calculated based on contributors' end-user telecommunications revenue information, as filed in this Worksheet.

By filing this Worksheet, carriers may also satisfy their obligations under section 413 of the Act to designate an agent in the District of Columbia for service of process⁶ and their obligations to register with the Federal Communications Commission.⁷

II. Filing Requirements and General Instructions

A. Who Must File

All intrastate, interstate and international providers of telecommunications within the United States,⁸ with very limited exceptions, must file the FCC Form 499-A Telecommunications Reporting Worksheet.⁹

For purposes of determining whether an entity provides telecommunications, please note that the term "telecommunications" means the transmission, between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received. For the purpose of filing, the term "interstate telecommunications" includes, but is not limited to, the following types of services: wireless telephony, including cellular and personal communications services (PCS); paging and messaging services; dispatch services; mobile radio services; operator services; access to interexchange service; special access; wide area telecommunications services (WATS); subscriber toll-free services; 900 services; message telephone services (MTS); private line; telex; telegraph; video services; satellite services, resale services, and frame relay and ATM services. Note, for example, that all incumbent and competitive local exchange carriers provide access services and, therefore, provide interstate telecommunications. There are no exemptions for data or non-voice services.

Note also that entities must file this Worksheet, and are subject to the universal service contribution requirement, if

⁴ Please note that this Worksheet refers to "filers," "reporting entities," and "contributors" interchangeably, except where specifically distinguished.

⁵ *See* 47 C.F.R. §§ 52.17 (numbering administration), 52.32 (local number portability), 54.706 (universal service), and 64.604 (TRS).

⁶ 47 U.S.C. § 413. *See also* 47 C.F.R. § 1.47.

⁷ 47 C.F.R. § 64.1195.

⁸ For this purpose, the United States is defined as the contiguous United States, Alaska, Hawaii, American Samoa, Baker Island, Guam, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Island, Navassa Island, the Northern Mariana Islands, Palmyra, Puerto Rico, the U.S. Virgin Islands, and Wake Island.

⁹ Section 254(d) applies not only to "every telecommunications carrier that provides interstate telecommunications services" but also to certain "other provider[s] of interstate telecommunications." 47 U.S.C. § 254(d) (emphasis added). Solely for the purposes of these Instructions, we use the terms "telecommunications services" and "telecommunications" interchangeably, unless otherwise specified. For more information on these terms, *see* 47 U.S.C. §§ 153(43), (46); *Federal-State Joint Board on Universal Service*, Report and Order, CC Docket No. 96-45, 12 FCC Rcd 8776 (1997) (*Universal Service Order*).

they offer interstate telecommunications for a fee to the public even if only a narrow or limited class of users could utilize the services. Included are entities that provide interstate telecommunications to entities other than themselves for a fee on a private, contractual basis. In addition, owners of pay telephones, sometimes referred to as "pay telephone aggregators," must file this Worksheet. Most telecommunications carriers must file this Worksheet even if they qualify for the *de minimis* exemption under the Commission's rules for universal service.¹⁰

Marketing agents (i.e., entities that market services on behalf of a telecommunications provider) are not themselves telecommunications providers and are not required to file this Worksheet. The amounts remitted to or retained by the marketing agent are treated as expenses of the underlying provider and may not be deducted from underlying carrier revenues. A reseller is not a marketing agent.

The following three sections list types of (non-common carrier) telecommunications providers that are not required to file the FCC Form 499-A Worksheet. Note that some carriers and telecommunications providers are required to file this Worksheet, but may not be required to contribute to all support mechanisms. For example, some carriers may be exempt from contributing directly to the universal service support mechanisms (e.g., because they are *de minimis*), but nevertheless must file because they are required to contribute to TRS, NANPA, or LNPA. These non-contributors must be treated as end users by their underlying carriers and therefore may end up contributing indirectly as a result of pass-through charges.

1. Universal service exemption for *de minimis* telecommunications providers

Section 54.708 of the Commission's rules states that telecommunications carriers and telecommunications providers are not required to contribute to the universal service support mechanisms for a given year if their contribution for that year is less than \$10,000.¹¹ Thus, providers that offer telecommunications for a fee exclusively on a non-common carrier basis need not file this Worksheet if their contribution to the universal service support mechanisms would be *de minimis* under the universal service rules. Note: Entities that provide solely private line service may nevertheless be considered common carriers if they offer their services directly to the public or to such classes of users as to be effectively available directly to the public. In contrast, telecommunications carriers (i.e., entities providing telecommunications services on a common-carriage basis) that meet the *de minimis* standard must file this Worksheet (because they must contribute to other support and cost recovery mechanisms), but need not contribute to the universal service mechanisms. (See Figure 3 "Which telecommunications carriers and telecommunications providers must contribute for which purposes" at page 31, below.)

Telecommunications providers (i.e., entities providing telecommunications on a non-common carrier basis) should complete the table contained in Figure 1 to determine whether they meet the *de minimis* standard. To complete Figure 1, potential filers must first complete Block 4 of the Telecommunications Reporting Worksheet and enter the amounts from Line 423(d) and 423(e) in Figure 1. Telecommunications providers whose estimated contributions to universal service support mechanisms would be less than \$10,000 are considered *de minimis* for universal service contribution purposes and will not be required to contribute directly to universal service support mechanisms. Use Figure 1 to calculate estimated universal service contributions for the period January 2005 through December 2005.

Telecommunications providers that do not file this Worksheet because they are *de minimis* for purposes of universal service contributions (and need not file for any other purpose) should retain Figure 1 and documentation of their contribution base revenues for 3 calendar years after the date each Worksheet is due.

¹⁰ See 47 C.F.R. § 54.708.

¹¹ *Id.*

Figure 1: Table to determine if a filer meets the *de minimis* standard for purposes of universal service contribution

1	Net interstate contribution base for filer (amount reportable on filer's FCC Form 499-A; Line 423(d))	\$
2	Net international contribution base for filer (amount reportable on filer's FCC Form 499-A; Line 423(e))	\$
3	Net interstate contribution base for all affiliates* (total of amounts reportable on FCC Form 499-A; Line 423(d) for all affiliates of the filer)	\$
4	Net international contribution base for all affiliates (total of amounts reportable on FCC Form 499-A; Line 423(e) for all affiliates of the filer)	\$
5	Consolidated interstate contribution base: Line (1) + Line (3)	\$
6	Consolidated international contribution base: Line (2) + Line (4)	\$
7	Total potential contribution base for filer and its affiliates: Line (5) + Line (6)	\$
8	Combined interstate contribution base as a percentage of total potential contribution base: Line (5) / Line (7)	%
9	Interstate contribution base for filer from Line (1)	\$
10	If the amount on line (8) is equal to or greater than 12%, enter into Line (10) the international contribution base for the filer from Line (2). If the amount on Line (8) is less than 12%, enter \$0	\$
11	Contribution base for the filer for determining contributions to universal service support mechanisms: Line (9) + Line (10)	\$
12	Estimation factor for determining whether to file a FCC Form 499-A on April 1, 2006	0.104**
13	Estimated annual contribution: amount on Line (11) multiplied by Line (12)	\$

* Unless otherwise specifically provided, an affiliate is a "person that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person." For this purpose, the term 'owns' means to own an equity interest (or the equivalent thereof) of more than 10 percent. See 47 U.S.C. § 153(1).

** The estimation factor is based on a contribution factor of .115, which is higher than the contribution factor announced for the first quarter of 2006, and a corresponding circularity factor of 0.102213. Actual contribution and circularity factors for 2006 may increase or decrease depending on quarterly changes in program costs and the projected contribution base. Filers whose actual contribution requirements total less than \$10,000 for the calendar year will be treated as *de minimis* and will receive refunds, if necessary. Filers whose actual contribution requirements total \$10,000 or more are required to contribute to the universal service support mechanisms. Note that telecommunications carriers must file this Worksheet regardless of whether they qualify for the *de minimis* exemption unless they qualify for one of the exemptions detailed in Sections II-A-2 or II-A-3, below.

2. Exception for government, broadcasters, schools and libraries

Certain entities are explicitly exempted from contributing directly to the universal service support mechanisms and need not file this Worksheet. Government entities that purchase telecommunications services in bulk on behalf of themselves (e.g., state networks for schools and libraries) are not required to file or contribute directly to universal service. Public safety and local governmental entities licensed under Subpart B of Part 90 of the Commission's rules are not required to file or contribute directly to universal service. Similarly, if an entity provides interstate telecommunications exclusively to public safety or government entities and does not offer services to others, that entity is not required to file or contribute directly to universal service. In addition, broadcasters, non-profit schools, non-profit libraries, non-profit colleges, non-profit universities, and non-profit health care providers are not required to file the Worksheet or contribute directly to universal service. As explained above, these non-contributors must be treated as end users by their underlying carriers and therefore may end up contributing indirectly as a result of pass-through charges.

3. Exception for systems integrators and self-providers

Systems integrators that derive less than five percent of their systems integration revenues from the resale of telecommunications are not required to file or contribute directly to universal service. Systems integrators are providers of integrated packages of services and products that may include the provision of computer capabilities, interstate telecommunications services, remote data processing services, back-office data processing, management of customer relationships with underlying carriers and vendors, provision of telecommunications and computer equipment, equipment maintenance, help desk functions, and other services and products. Entities that provide services only to themselves or to commonly-owned affiliates need not file.

B. Filing by Legal Entity

Each legal entity that provides interstate telecommunications service for a fee, including each affiliate or subsidiary of an entity, must complete separately and file a copy of the attached Telecommunications Reporting Worksheet, except as provided for below. Entities that have distinct articles of incorporation, articles of formation, or similar legal document are separate legal entities. Each affiliate or subsidiary should identify their ultimate controlling parent or entity on Block 1 Line 106 -- Holding Company.

Consolidated filing will be permitted only if the filing entity certifies that all of the following conditions are met:¹²

- (1) A single entity oversees the management of the affiliated systems;
- (2) A single entity sends bills to customers and these bills identify a single entity (or trade name) as the service provider, rather than identifying the individual legal entities;
- (3) All revenues are posted to a single general ledger;¹³
- (4) To the extent that separate revenue and expense accounts exist, they are derived from one consolidated set of books and the consolidated filing must cover all revenues contained in the consolidated books;

¹² *Federal-State Joint Board on Universal Service, 1998 Biennial Regulatory Review - Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms, Telecommunications Services for Individuals with Hearing and Speech Disabilities, and the Americans With Disabilities Act of 1990, Administration of the North American Numbering Plan and North American Numbering Plan Cost Recovery Contribution Factor and Fund Size, Number Resource Optimization, Telephone Number Portability, Truth-in-Billing and Billing Format, Further Notice of Proposed Rulemaking and Report and Order, CC Docket Nos. 96-45, 98-171, 90-571, 92-237, 99-200, 95-116, 98-170, 17 FCC Rcd 3752 (2002) (First Further Notice).*

¹³ The FCC Form 499 Filings for the consolidated filer must reflect all revenues in this general ledger.

- (5) Customers have a single point of contact;
- (6) The consolidated filer acknowledges that process served on the consolidated filer would represent process served on any or all of the affiliated legal entities;
- (7) The consolidated filer agrees to document and resolve all slamming complaints that might be served on either the filing entity or any of the affiliated legal entities;¹⁴
- (8) The consolidated filer obtains a separate FCC Registration Number (FRN) from those assigned to its affiliated legal entities;
- (9) The consolidated filer acknowledges that its obligations with regard to universal service, Telecommunications Relay Services, Local Number Portability, the North American Numbering Plan, and regulatory fees will be based on the data provided in consolidated Worksheet filings, that it bears the responsibility to satisfy those obligations, and that all legal entities covered by the filing are jointly and severally liable for such obligations; and
- (10) The consolidated filer acknowledges that it: (A) was not insolvent on the date it undertook to make payments on a consolidated basis or on the date of actual payments to universal service, Telecommunications Relay Services, Local Number Portability, the North American Numbering Plan, and regulatory fees, and did not become insolvent as a result of such undertaking or payments; (B) was not left with unreasonably small capital as a result of such undertaking or payments; and (C) was not left unable to pay debts as they matured as a result of such undertaking or payments.¹⁵

Each year, entities choosing to file on a consolidated basis must file a statement certifying that they meet all of the above conditions. Such certification also must include: (1) a list of the legal names of all legal entities that are covered by the filing; (2) the FCC Form 499 identification numbers of all legal entities that are covered by the filing; (3) the consolidated filer's FRN; and (4) for wireless carriers, a list of all radio licenses (call signs) issued to each legal entity covered by the filing. Consolidated filers should file this certification with the Commission's Data Collection Agent. Furthermore, a contributor choosing to file on a consolidated basis should recognize that any penalties associated with failure to pay or with underpayment of any of its obligations will be assessed on the total revenue reported on the consolidated basis, rather than on a separate legal entity basis.

¹⁴ A Commercial Mobile Radio Service (CMRS) carrier that is not subject to certain slamming regulations is not required to certify that it will document and resolve all slamming complaints that might be served on either the filing entity or any of its affiliated legal entities that also are not subject to the slamming regulations.

¹⁵ For purposes of this certification, the term "insolvent" means either unable to pay debts when due or having liabilities greater than assets. See 11 U.S.C. § 101(32).

C. When and Where to File

Figure 2 provides the filing schedule and relevant filing addresses. If a filing date is a holiday (as defined in Section 1.4(e)(1) of the Commission's rules), Worksheets are due the next business day.

Figure 2: Filing schedule

When to file	What to file	Where to file *
April 1	Annual Completed FCC Form 499-A	Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036
February 1 May 1 August 1 November 1	Completed FCC Form 499-Q (universal service contributors only)	Form 499 Data Collection Agent (address above)
New telecommunications carriers and filers with changed registration information	Completed Pages 1, 2, 3 and 7 of FCC Form 499-A	Form 499 Data Collection Agent (address above)**
Telecommunications carriers within one week of a change in information concerning their designated agent for service of process	Completed Page 1, Block 2-B and Page 7 of FCC Form 499-A	One Copy to: Chief, Market Disputes Resolution Division, Enforcement Bureau Room 5-A865 445 12th Street, S.W. Washington, D.C. 20554
Telecommunications carriers within one week of a change in other registration information	Appropriate revised Blocks and completed Page 7 of FCC Form 499-A	Form 499 Data Collection Agent (address above) **
<p>* Do not send universal service, TRS, NANPA or LNPA contributions with this Worksheet or to any of these addresses. The appropriate administrators will calculate the amount of contribution due and send a bill to the billing contact person and billing address identified on line 208 of the FCC Form 499-A. For information on filing electronically, go to: http://forms.universalservice.org</p> <p>** Filers may instead, send new carrier filings and corrected filings to the Office of the Secretary, Reference Information Center, Room CY-A257, 445 12th Street, S.W., Washington, D.C. 20554. Annual and quarterly filings should not be sent to the Office of the Secretary or any other FCC address.</p>		

If you have questions about the Worksheet or the instructions, you may contact:

Form 499 Telecommunications Reporting Worksheet Information	Form499@universalservice.org (888) 641-8722
Wireline Competition Bureau Industry Analysis and Technology Division	(202) 418-0940
TTY	(202) 418-0484

If you have questions regarding contribution amounts, billing procedures or the support and cost recovery mechanisms, you may contact:

Universal Service Administration	(888) 641-8722
TRS Administration	(973) 884-8173
NANPA Billing and Collection Agent	(613) 236-9191
Local Number Portability Administrators	(877) 245-5277

D. Rounding of Numbers and Negative Numbers

All information provided in the Worksheet should be neatly printed in ink or typed. Please provide an original officer signature in ink on Line 606.

Dollar Amounts. Reported revenues in Blocks 3, 4 and 5 that are greater than a thousand dollars may be rounded to the nearest thousand dollars. Regardless of rounding, **all dollar amounts must be reported in whole dollars**. For example, \$2,271,881.93 could be reported as \$2,271,882 or as \$2,272,000, but could not be reported as \$2272 thousand, \$2,270,000.00, \$2,271,881.93, or \$2.272 million. Please enter \$0 in any line for which the filer had no revenues for the year.

Percentages. Percentages reported in Block 3 and Block 4, columns (b) and (c), should be rounded to the nearest whole percent. For example, if the exact amount of interstate revenues for a line is not known, but the filer estimates that the ratio of interstate to total revenues was .425, then the figure 43% should be reported and used for calculating the amount reported in column (b).

Negative Numbers. Carriers are directed to provide billed revenues without subtracting any expenses, allowances for uncollectibles or settlement payments and without making out-of-period adjustments. Therefore, do not enter negative numbers on any billed revenue lines on the Worksheet. See instructions for Lines 421 and 422 regarding negative uncollectibles.

E. Obligation to File Revisions

Line 612 provides check boxes to show whether the Worksheet is the original April 1 filing for the year, a registration form for a new filer, a revised filing with updated registration information, or a revised filing with updated revenue data for the year. Filers must submit a revised Form 499-A if there is a change in any of the following types of information: Contributor identification contained in Block 1; regulatory contact information contained in Block 2-A; agent for service of process in Block 2-B; or FCC registration information in Block 2-C.

A filer must submit a revised Worksheet if it discovers an error in the revenue data that it reports. Companies generally close their books for financial purposes by the end of March. Accordingly, for such telecommunications providers, the April filing should be based on closed books. In filing a revised Worksheet, filers should not include (carry back or bring forward) routine out-of-period adjustments to revenue data unless such adjustments would affect a reported amount by more than ten percent. To file revised revenue data, filers must complete Block 3, Block 4, Block 5, and Block 6.

Filers should not file revised revenue information to reflect mergers, acquisitions, or sales of operating units. In the event that a filer that submitted a Form 499-A no longer exists, the successor company to the contributor's assets or operations is responsible for continuing to make assessed contribution or true-up payments, if any, for the funding period and must notify the Form 499 Data Collection Agent. If the operations of an entity ceased during the previous calendar year and are now part of a successor, the successor must include the previous calendar year revenues of the now-defunct entity with its own Worksheet. Otherwise, the defunct entity must file its own Worksheet. The entity that ceased operations may owe additional universal service contributions or may be due refunds, depending on how its FCC Form 499-A Worksheet compares to previously filed FCC Form 499-Q Worksheets. Such entities are not liable for TRS, LNP or NANPA contributions for the upcoming year. Check the appropriate boxes on Line 603 and write "Not in business as of filing date" on the explanation line.

Filers shall submit any revised FCC Form 499-A Worksheet that would result in decreased contributions by March 31 of the year after the original filing due date.¹⁶

F. Record Keeping

Filers shall maintain records and documentation to justify information reported in the Telecommunications Reporting Worksheet, including the methodology used to determine projections and to allocate interstate revenues, for three years. Filers shall provide such records and documentation to the Commission or the Administrator upon request.¹⁷ Entities that acquire carrier operations through acquisition of property, consolidation, merger, etc. must maintain the records of the acquired entity.¹⁸

G. Compliance

Failure to file the Telecommunications Reporting Worksheet or to pay contributions in a timely fashion may subject entities to the enforcement provisions of the Communications Act and any other applicable law.¹⁹ In addition, entities may be billed by the administrators for reasonable costs, including interest and administrative costs that are caused by late, inaccurate, or untruthful filing of the Worksheet or overdue contributions.²⁰ Inaccurate or untruthful information contained in the Telecommunications Reporting Worksheet may lead to prosecution under the criminal provisions of Title 18 of the United States Code.²¹

¹⁶ See *Federal-State Joint Board on Universal Service; 1998 Biennial Regulatory Review – Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanism; Changes to the Board of Directors of the National Exchange Carrier Association, Inc.*, CC Docket Nos. 96-45, 98-171, 97-21, Order, DA 04-3669 (rel. Dec. 9, 2004), *applications for review pending*.

¹⁷ See 47 C.F.R. § 54.711. Administrator refers to the Universal Service Administrative Company.

¹⁸ See 47 C.F.R. § 42.1.

¹⁹ In addition, pursuant to the Debt Collection Improvement Act of 1996, the Commission shall withhold action on applications or other requests for benefits by delinquent debtors and dismiss those applications or other requests if the delinquent debt is not paid or satisfactory arrangement for payment is not made. See 47 C.F.R. § 1.1910; *Amendment of Parts 0 and 1 of the Commission's Rules, Implementation of the Debt Collection Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors*, MD Docket No. 02-339, 19 FCC Rcd 640 (2004).

²⁰ See 47 C.F.R. § 54.713 (universal service); 47 C.F.R. § 64.604(c)(5)(iii)(B) (TRS). See also 47 C.F.R. § 52.17(b) (NANPA); 47 C.F.R. § 52.32(c) (LNPA).

²¹ See 47 C.F.R. § 54.711.

III. Specific Instructions

A. Block 1: Filer Identification Information

Block 1 of the Telecommunications Reporting Worksheet requires identification information.

Line 101 -- enter the "Filer 499 ID" number for the filing entity. This code is assigned by the Commission's Data Collection Agent after a company files its first FCC Form 499. Filer 499 IDs for current filers can be found at <http://gullfoss2.fcc.gov/cib/form499/499a.cfm> or in the FCC report *Telecommunications Provider Locator*, which is available on the Commission's web site at <http://www.fcc.gov/wcb/iatd/stats.html>. This code should be entered at the top of each page on the paper version of the Worksheet, the cover letter, and on supporting documentation, if any. First time filers should write "New" in this block. The Data Collection Agent will assign a Filer 499 ID number after it receives a completed FCC Form 499-A Telecommunications Reporting Worksheet.

Line 102 -- enter the legal name of the reporting entity as it appears on articles of incorporation or articles of formation and other legal documents. Each legal entity must file a separate Worksheet unless affiliated entities are filing on a consolidated basis.²²

Line 103 -- provide the Internal Revenue Service (IRS) employer identification number (EIN) for the filer. This should be the same EIN that the company uses to file federal excise taxes or income taxes, if the company offers services subject to that tax. Consolidated filers should provide the EIN of the holding company. The EIN is also known as the taxpayer identification number (TIN) or for individuals as the social security number (SSN).

Line 104 -- provide the principal name under which the company conducts telecommunications activities. This would typically be the name that appears on customer bills, or the name used when service representatives answer customer inquiries.

Line 105 -- mark the boxes that describe the telecommunications activity or activities of the filer. If more than one is appropriate, please label the telecommunications activities in order of importance to filer's business, *e.g.* enter a "1" in the box for carrier type that represents the most important part of the filer's telecommunications business, enter a "2" in the box that represents the next most important part, *etc.* Select no more than 5 of the following categories:

All Distance	-- primarily provides for a flat rate fixed local exchange service that is bundled with unmetered intrastate and interstate long distance
CAP/CLEC	(Competitive Access Provider/Competitive Local Exchange Carrier) -- competes with incumbent local exchange carriers (LECs) to provide local exchange services, or telecommunications services that link customers with interexchange facilities, local exchange networks, or other customers, other than Coaxial Cable providers.
Cellular/PCS/SMR (wireless telephony)	(Cellular, Personal Communications Service, and Specialized Mobile Radio - telephone service provider) -- primarily provides wireless telecommunications services (wireless telephony). This category includes all providers of real-time two-way switched voice services that interconnect with the public switched

²² See Section II-B, page 8, for information on making consolidated filings. See also Figure 1 (defining "affiliate").

network, including providers of prepaid phones and public coast stations interconnected with the public switched network.²³ This category includes the provision of wireless telephony by resale. An SMR provider would select this category if it primarily provides wireless telephony rather than dispatch or other mobile services.

Coaxial Cable	-- uses coaxial cable (cable TV) facilities to provide local exchange services or telecommunications services that link customers with interexchange facilities, local exchange networks, or other customers.
Incumbent LEC	-- provides local exchange service. An incumbent LEC generally is a carrier that was at one time franchised as a monopoly service provider. <i>See</i> 47 U.S.C. § 251(h).
Interexchange Carrier (IXC)	-- provides long distance telecommunications services substantially through switches or circuits that it owns or leases.
Local Reseller	-- provides local exchange or fixed telecommunications services by reselling services of other carriers.
Operator Service Provider (OSP)	-- serves customers needing the assistance of an operator to complete calls, or needing alternate billing arrangements such as collect calling.
Paging and Messaging	-- provides wireless paging or wireless messaging services. This category includes the provision of paging and messaging services by resale.
Payphone Service Provider	-- provides customers access to telephone networks through payphone equipment, special teleconference rooms, etc. Payphone service providers also are referred to as payphone aggregators.
Prepaid Card	-- provides prepaid calling card services by selling prepaid calling cards to the public or to retailers. Prepaid card providers typically resell the toll service of other carriers and determine the price of the service by setting the price of the card and controlling the number of minutes that the card can be used for.
Private Service Provider	-- offers telecommunications to others for a fee on a non-common carrier basis. This would include a company that offers excess capacity on a private system that it uses primarily for internal purposes. This category does not include SMR operators.
Satellite Service Provider	-- provides satellite space segment or earth stations that are used for telecommunications service.
Shared-Tenant Service Provider / Building LEC	-- manages or owns a multi-tenant location that provides telecommunications services or facilities to the tenants for a fee.
SMR (dispatch)	(Specialized Mobile Radio Service Provider)

²³ 47 C.F.R. § 80.451.