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. The entity that ceased operations may owe, or its successor 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.[19]

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 five years.[20] Additionally, filers must make available all documents and records that pertain to them, including those of contractors and consultants working on their behalf, to the Commission's Office of Inspector General, to the USF Administrator, and to their auditors upon request.[21] Review by the Commission or the Administrator may cover any existing corporate records, not just those specifically maintained for the five year period.[22] Entities that acquire carrier operations through acquisition of property, consolidation, merger, etc., must maintain the records of the acquired entity.[23]

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.[24] In addition, entities may be billed by the administrators for reasonable costs, including interest and administrative costs that are

[19] *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, 20 FCC Rcd 1012 (2004), applications for review pending.

[20] *See USF Comprehensive Review Order*, 22 FCC Rcd at 16386-87, para. 27 ("These documents and records should include without limitation the following: financial statements and supporting documentation; accounting records; historical customer records; general ledgers; and any other relevant documentation.").

[21] *See id.* Administrator refers to the Universal Service Administrative Company.

[22] *See* 47 U.S.C. § 218.

[23] *See* 47 C.F.R. § 42.1.

[24] 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).

caused by late, inaccurate, or untruthful filing of the Worksheet or overdue contributions.[25] 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.[26]

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-A. Filer 499 IDs for current filers can be found at http://fjallfoss.fcc.gov/cgb/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/lec.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.[27]

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 those taxes. 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 type of entity 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:

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)

[25] *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).

[26] *See* 47 C.F.R. § 54.711.

[27] *See* Section II-B, page 8, for information on making consolidated filings; *see also* Figure 1 (defining "affiliate").

	-- 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 network, including providers of prepaid phones and public coast stations interconnected with the public switched network.[28] 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 or has since been found to be an incumbent LEC. *See* 47 U.S.C. § 251(h).
Interexchange Carrier (IXC)	-- provides long distance telecommunications services substantially through switches or circuits that it owns or leases.
Interconnected VoIP Provider	-- provides "interconnected VoIP service" as that term is defined in 47 C.F.R. § 9.3.
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, to distributors or to retailers. Prepaid card providers provide consumers the ability to place long distance calls without presubscribing to an interexchange carrier or using a credit card. 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, assigning personal identification numbers (PINs) and controlling the number of minutes that the card can be used for. Companies that do not assign PINs but rather sell cards created by others are marketing agents and do not file.

[28] 47 C.F.R. § 80.451.

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 or Satellite Service Providers.
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) -- primarily provides dispatch services and mobile services other than wireless telephony. While dispatch services may include interconnection with the public switched network, this category does not include carriers that primarily offer wireless telephony. This category includes LTR dispatch or community repeater systems.
Toll Reseller	-- provides long distance telecommunications services primarily by reselling the long distance telecommunications services of other carriers.
Wireless Data	-- provides mobile or fixed wireless data services using wireless technology. This category includes the provision of wireless data services by resale.

The Worksheet also provides boxes for "Other Local," "Other Mobile," and "Other Toll." If one of these categories is checked, the filer should describe the nature of the service it provides under the check boxes. For example, filers that provide toll service that: (1) uses ordinary customer premises equipment with no enhanced functionality; (2) originates and terminates on the public switched telephone network and (3) undergoes no net protocol conversion and provides no enhanced functionality to end users due to the provider's use of IP technology should enter "VoIP toll" in the explanation field.[29] Audio bridging providers (stand alone and integrated) and similarly situated providers, i.e., stand-alone teleconferencing providers as well as integrated teleconferencing providers should check "Other Toll" and enter "TSP" in the explanation field.

Line 106 -- **use this block to provide a common identifier for all affiliated filers.** Typically, this would be the name of the filer's holding company or controlling entity, if any. The common name used by all affiliates need not be a common carrier. All reporting affiliates or commonly controlled entities should have the **identical** name appearing on Line 106.1 and an **identical** IRS employee identification number on Line 106.2.

Line 107 -- provide the FCC Registration Number (FRN) of the filing entity. The FRN is a ten-digit number that includes a check-digit. The FRN is used to identify an entity within all Commission Licensing/Filing systems and RAMIS (the Commission's Revenue Accounting Management Information System.) This number is assigned by CORES (the Commission Registration System) and can be obtained at https://gullfoss2.fcc.gov/cores/CoresHome.html. For assistance, contact the CORES help desk at (877) 480-3201 or by e-mail at CORES@fcc.gov.

[29] *See Petition for Declaratory Ruling that AT&T's Phone-to-Phone IP Telephony Services are Exempt from Access Charges*, WC Docket No. 02-361, Order, 19 FCC Rcd 7457, 7457-58, para. 1 (2004) (*AT&T IP-in-the-Middle Order*).

Line 108 -- provide the name of the management company, if the filer is managed by an entity other than itself. If the reporting entity and one or more other telecommunications provider(s) are commonly managed, then each should show the same management company on Line 108. Filers need not be affiliated to have a common management company. The management company would typically be the point of contact for the administrators of the support mechanisms.

Line 109 -- enter the complete mailing address of the corporate headquarters of the reporting entity.

Line 110 -- provide a business address of the reporting entity that could be used either for customer inquiries or that parties could use to contact the reporting entity in order to resolve complaints. If this address is the same as the mailing address of the corporate headquarters on line 109, then enter "same" on this line.

Line 111 -- enter a telephone number that can be used to resolve customer complaints, for customer service or billing inquiries. Typically, this would be a customer toll-free number, such as an 800 or 888 number.

Line 112 -- provide all names that the reporting entity used in the past three years for providing telecommunications. Consolidated filers should provide all names used by all telecommunications affiliates covered by the filing. The Worksheet provides space for additional names under which the reporting entity conducts telecommunications activities (other than that contained on Line 104). Use an additional sheet if this space is not sufficient. Enter all names by which the filer would be known to customers, government bodies, creditors, the press, etc. This list must include the filer's billing agents if those parties, rather than the reporting entity, are identified on customer bills. This list also should include names of predecessor companies that would have filed a universal service, TRS, NANP, local number portability (LNP) or Telecommunications Reporting Worksheet in the prior year. In such cases, include the prior Filer 499 ID as part of the name. This information will be used by the administrators in instances where other information indicates that a non-reporting entity might exist, and also to ensure that entities are not billed improperly for predecessor companies that no longer exist.

B. Block 2: Contact Information

1. Block 2-A: Regulatory Contact Information

Lines 201-202 -- copy the Filer 499 ID from Line 101 into Line 201. Copy the legal name of the reporting entity from Line 102 into Line 202.

Lines 203-206 -- enter the name, telephone number, fax number, and e-mail address of the person who filled out the FCC Form 499. This should be a person who can provide clarifications or additional information, and, if necessary, who could serve as the first point of contact in the event that either the Commission or an administrator should choose to verify or audit information provided in the Telecommunications Reporting Worksheet. Email addresses must be provided if available. Email addresses, other than those for agents for service of process, will not be shared with parties other than the Commission or the Administrator.

Line 207 -- provide the contact person name, office name, and mailing address of a corporate office to which future Telecommunications Reporting Worksheets should be sent. The next Telecommunications Reporting Worksheet will be mailed to this address unless other arrangements are made. Failure to receive a Telecommunications Reporting Worksheet from an administrator or the FCC does not relieve the filer from its obligation to file in a timely fashion.

Line 208 -- provide a billing contact person name and address for administrators to send billing information for contributions to the mechanisms. Information on establishing electronic fund transfer and bills for universal service, TRS, NANPA or LNPA contributions will be sent to this address unless other arrangements are made via written request. Filers may use a check box on Line 208 to indicate that the address should be used for FCC ITSP regulatory fee billings. If this box is not checked, an FCC ITSP regulatory fee, if due, will be sent to the address specified on Line 109.

2. Block 2-B: Agent for Service of Process

Section 413 of the Act requires each carrier "to designate in writing an agent in the District of Columbia" upon whom all notices, process, orders, and decisions made by the Commission may be served on behalf of that carrier in any proceeding pending before the Commission.[30]

Lines 209-218 -- The second part of Block 2 contains information on the filer's agents for service of process, including the agent located in the District of Columbia ("D.C. Agent"). All carriers and interconnected VoIP providers must enter the name, business address, telephone or voicemail number, facsimile number, and, if available, Internet e-mail address for their designated D.C. Agent. Note that service of any notice, process, orders, decisions, and requirements of the Commission may be made upon the reporting entity by leaving a copy thereof with this designated agent during normal business hours at the agent's office or other usual place of residence. In addition to providing the required information on the carrier's D.C. Agent, the reporting entity may elect to provide a local or alternate agent for service of process located outside the District of Columbia. Reporting entities other than carriers and interconnected VoIP providers need only report one agent for service of process, whether located inside the District of Columbia or otherwise.

Carriers and interconnected VoIP providers must designate a *single* agent for service of process in the District of Columbia for all Commission business. Although FCC Form 499-A permits carriers and interconnected VoIP providers to designate a preferred alternate or local agents for service of process, each designated agent for a particular carrier or interconnected VoIP provider must accept service for all purposes relating to Commission business. A carrier or interconnected VoIP provider may not limit a designated agent's ability to accept service on behalf of the carrier or interconnected VoIP provider by subject matter, by jurisdiction, by affiliate or by any other grounds. The Commission may assume that the local or alternate agent is the filer's preferred destination for all service of process.

Note: New carriers or interconnected VoIP providers must identify an agent for service of process within 30 days of providing service and all carriers or interconnected VoIP providers must notify the FCC within one week if the contact information changes for their D.C. Agent. *See* Section II-C, above, for filing directions.

3. Block 2-C: FCC Registration Information

New telecommunications carriers and other telecommunications providers must register with the Commission when they begin to provide service. Carriers and other telecommunications providers must update registration information within one week of a material change. See Section II-C, above, for filing directions. Registration information includes information reported in Blocks 1, 2-A, 2-B, and 2-C of FCC Form 499-A.

Lines 219-227 -- The third part of Block 2 contains FCC registration information, as required of all interstate telecommunications carriers and interconnected VoIP providers pursuant to section 64.1195 of the Commission's rules and Commission orders.[31] As explained above, virtually all carriers filing the FCC Form 499 are considered to be interstate carriers. Interstate telecommunications carriers and interconnected VoIP providers must provide the names and business addresses of their Chief Executive Officer, Chairman, and President. If the reporting entity does not have one or more of these officers or if the same person occupies more than one position, then names should be

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[30] 47 U.S.C. § 413. *See* 47 C.F.R. § 1.47(h) (stating that every common carrier and interconnected VoIP provider subject to the Act "shall designate an agent in the District of Columbia" for service of process).

[31] 47 C.F.R. § 64.1195; *2006 Contribution Methodology Reform Order*, 21 FCC Rcd at 7548, para. 61.

supplied for the three most senior-level officers of the reporting entity. For purposes of this filing, an officer is an occupant of a position listed in the articles of incorporation, articles of formation, or other similar legal document. List only one name if the filing entity is a sole proprietorship. If the filing entity is a partnership, list the managing partner on Line 221. If the legal entity is owned by two partners, list the second partner on Line 223. If there are three or more partners, provide information for the managing partner and the two other partners with the greatest financial interest in the partnership.

Line 227 -- check those jurisdictions where the filing entity provided telecommunications service or interconnected VoIP service in the past 15 months, and any additional jurisdictions in which the filing entity expects to provide telecommunications service or interconnected VoIP service in the next 12 months. Identify jurisdictions where customers physically obtain service. For most switched services, identify jurisdictions where customers can originate calls. However, for services where the called party pays, also identify jurisdictions where calls terminate.[32] For example, an operator service provider that handled inmate calls originating in New Jersey and terminating collect in New Jersey, New York, and Pennsylvania, would identify New Jersey, New York, and Pennsylvania as jurisdictions served.

Line 228 – Enter the year and month that the filing entity first provided telecommunications or interconnected VoIP service. If the filing entity is not yet providing either telecommunications or interconnected VoIP service, then it should indicate the year and month that it expects to begin operations. If operations began before January 1, 1999, the filer may so indicate by using the check box rather than entering a specific date.

C. Block 3, Block 4-A and Block 4: Filer Revenue Information

Report revenues for calendar year 2008.[33]

Lines 301-302; 401-402 -- copy the Filer 499 ID from Line 101 into Lines 301 and 401. Copy the legal name of the reporting entity from Line 102 into Lines 302 and 402.

Lines 303-314; 403-423 contain detailed revenue data.

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)

In the Telecommunications Reporting Worksheet, filers must report revenues using two broad categories: (1) Revenues from other contributors to the federal universal service support mechanisms; and, (2) Revenues from all other sources. Taken together, these revenues should include all revenues billed to customers and should include all revenues on the reporting entities' books of account.

For the purposes of this Worksheet, "Revenues from services provided for resale by other contributors to federal universal service support mechanisms" are revenues from services provided by underlying carriers to other entities

[32] Both parties to a collect call are "consumers." 47 C.F.R § 64.708; *see also* 47 C.F.R § 64.710(b)(1).

[33] Providers of audio bridging services which were treated as end users by underlying telecommunications service providers prior to October 1, 2008 should report as telecommunications audio bridging revenues for the period October 1, 2008, through December 31, 2008. Those entities should report audio bridging revenues from earlier in the calendar year on Line 418.3. Other audio bridging service providers should report all audio bridging revenues for 2008 as telecommunications service revenues. *See Request for Review by InterCall*, 23 FCC Rcd at 10734, 10739, para. 8, 25-26; *Audio Bridging Service Providers to Begin Filing FCC Form 499-Q on August 1, 2008*, CC Docket No. 96-45, Public Notice, 23 FCC Rcd 11043 (2008).

that currently are contributors to universal service support mechanisms and that are resold in the form of telecommunications. Such revenues are referred to herein as "carrier's carrier revenues" or "revenues from resellers." An underlying carrier also may include as carrier's carrier revenues any international switched service revenues received from another U.S. reselling carrier where that reselling carrier is using the underlying carrier's service to refile the foreign-billed traffic of a foreign telephone operator. In this case, the reselling carrier must certify to the underlying carrier that it is using the resold international switched service to handle traffic that both originates and terminates in foreign points. In some instances, reselling carriers are themselves selling the underlying service to another reseller. In these instances, an underlying carrier also may include as carrier's carrier revenue any revenues received from service provided to resellers who certify to the underlying carrier that: a) all of the reseller's customers are themselves FCC Form 499-A worksheet filers; and b) all of the reseller's customers are direct contributors to universal service support mechanisms. Revenues from all other sources consist primarily of revenues from services provided to end users, referred to here as "end-user revenues." This latter category includes foreign and non-telecommunications revenues.

For the purpose of completing Block 3, a "reseller" is a telecommunications carrier or telecommunications provider that: 1) incorporates purchased telecommunications services into its own telecommunications offerings; and 2) can reasonably be expected to contribute to federal universal service support mechanisms based on revenues from such offerings when provided to end users.

Each filer should have documented procedures to ensure that it reports as "revenues from resellers" only revenues from entities that reasonably would be expected to contribute to support universal service. The procedures should include, but not be limited to, maintaining the following information on resellers: Filer 499 ID; legal name; address; name of a contact person; phone number of the contact person; and, as described below, the annual certification by the reseller and evidence of the filer's use of the FCC's website to validate the contributor status of the reseller. Filers shall provide this information to the Commission or the Administrator upon request.

Each year, the filer must obtain a signed statement from the reseller containing the following language:

> I certify under penalty of perjury that the company is purchasing service for resale in the form of U.S. telecommunications or interconnected Voice over Internet Protocol service. I also certify under penalty of perjury that either the company contributes directly to the federal universal support mechanisms, or that each entity to which the company provides resold telecommunications is itself an FCC Form 499 worksheet filer and a direct contributor to the federal universal service support mechanisms.

In addition, to facilitate verification of a reseller's certification, current contributors to universal service are identified at http://gullfoss2.fcc.gov/cib/form499/499a.cfm. Filers may use the website to verify the continuing validity of a reseller's certification, and may presume that any reseller identified as a contributor in this website in the month prior to an FCC Form 499-Q filing will be a contributor for the coming quarter, and that it was a contributor for all prior quarters during that calendar year. Filers that do not comply with the above procedures will be responsible for any additional universal service assessments that result if its customers must be reclassified as end users.

Note: For the purposes of filling out this Worksheet -- and for calculating contributions to the universal service support mechanisms -- certain telecommunications carriers and other providers of telecommunications may be exempt from contribution to the universal service support mechanisms. These exempt entities, including "international only" and "intrastate only" providers and providers that meet the *de minimis* universal service threshold, should not be treated as resellers for the purpose of reporting revenues in Block 3. That is, filers that are underlying carriers should report revenues derived from the provision of telecommunications to exempt carriers and providers (including services provided to entities that are *de minimis* for universal service purposes) on Lines 403-417 of Block 4 of the Telecommunications Reporting Worksheet, as appropriate. Underlying carriers must contribute to the universal service support mechanisms on the basis of such revenues. In Block 5, Line 511, however, filers may elect to report the amounts of such revenues (*i.e.*, those revenues from exempt entities that are reported as end-user revenues) so that these revenues may be excluded for purposes of calculating contributions to TRS, LNPA, and NANPA.

2. Column (a) - total revenues

The reporting entity must report gross revenues from all sources, including non-regulated and non-telecommunications services on Lines 303 through 314 and Lines 403 through 418 and these must add to total gross revenues as reported on Line 419. Gross revenues include account set-up, connection, service restoration, termination and other non-recurring charges. These charges should be reported on the same line that the filer reports any associated recurring revenue. For example, an early termination charge for an interstate private line service would be reported as interstate revenue on Line 415. Deposits are not revenue. Gross revenues should include revenues derived from the activation and provision of interstate, international, and intrastate telecommunications, and non-telecommunications services. Gross revenues consist of total revenues billed to customers during the filing period with no allowances for uncollectibles, settlements, or out-of-period adjustments. Gross revenues do not include amounts that cannot be billed to customers. Gross revenues should include collection overages and unclaimed refunds for telecommunications and telecommunications services when not subject to escheats. Gross billed revenues may be distinct from booked revenues. National Exchange Carrier Association (NECA) pool companies should report the actual gross billed revenues (CABS Revenues) reported to the NECA pool and not settlement revenues received from the pool. Entities making consolidated filings must include in their FCC Form 499 Filings all revenue on the consolidated books of account.

Filers that maintain records in accordance with generally accepted accounting principles and that record revenues when earned instead of when billed, may use earned revenues to represent billed revenues as long as they do so consistently from reporting period to reporting period. Filers using earned revenues to represent billed revenues need not impute earned revenue for redeemed credits if no earned revenue is recorded when credits are redeemed. To the extent that earned revenues are net of any uncollectible amounts, these uncollectible amounts must not be included on Line 421 or Line 422.

For filers using billed revenues, credits cannot be deducted from billed revenues when the credit is *issued*. Rather, these filers should include *redeemed* credits with uncollectible amounts reported on Line 421 and Line 422.

An entity is not required to impute or report revenues for services provided to itself or to wholly owned affiliates unless: 1) it is required to record such revenues for some other federal or state regulatory purpose; or 2) the filer is providing service to an affiliate for resale and the affiliate is not a direct universal service contributor.

If revenue category breakout cannot be determined directly from corporate books of account or subsidiary records, filers may provide on the Worksheet a good-faith estimate of the breakout. Good-faith estimates should be based on information that is current for the filing period. Filers should maintain documentation for good-faith estimates. See Section II-D, above. Filers may not simply report all revenues on one of the "other revenue" lines.

Where two contributors have merged prior to the filing date, the successor company should report total revenues for the reporting period for all predecessor operations. The two contributors, however, should continue to report separately if each maintains separate corporate identities and continues to operate.[34] Where an entity obtains, through purchase, merger or transfer, the telecommunications operations or customer base of a telecommunications provider during the calendar year, the acquiring company must report all telecommunications revenues associated with such operations or customer base including revenues billed in the calendar year prior to the date of acquisition.

Gross revenues also should include any surcharges on telecommunications services or interconnected VoIP services

[34] *See also* Section II-E above.

that are billed to the customer and either retained by the filer or remitted to a non-government third party under contract. Gross revenues should exclude taxes and any surcharges that are not recorded on the company books as revenues but which instead are remitted to government bodies. Note that any charge included on the customer bill and represented to recover or collect contributions to federal or state universal service support mechanisms must be shown separately on Line 403. Other surcharges treated as revenues should be included in the revenue categories on which the surcharges were levied.

For international services, gross revenues consist of gross revenues billed by U.S. telecommunications providers with no allowances for settlement or settlement-like payments. International settlement and settlement-like receipts for foreign-billed service should not be included in U.S. telecommunications revenues. For common carriers providing international telecommunications services: except in very limited circumstances, such as receipts from foreign carriers for calls that are reoriginated and reported as U.S. billed traffic, the total revenues identified as international on Line 419(e) should match the total U.S. billed revenues that will be reported each year pursuant to 47 C.F.R. § 43.61. For example, if a filer receives payment from a foreign carrier for traffic that the filer receives outside of the United States, brings into the United States, and then refiles and carries the traffic to a foreign point, the filer would not include those settlement-like payments as revenues on Line 414 of the FCC Form 499-A even though they might be reported as revenues on the filer's 43.61 international traffic data report. Instead, those amounts would be reported on Line 418. Note that if the filer receives the traffic in the United States, then it is providing ordinary international service from the United States to a foreign point and receipts from the originating carrier would be reported as revenue on Line 414.

For international private line services, U.S. providers must report on Line 415 revenues from the U.S. portion of the circuit to the theoretical midpoint of the circuit regardless of whether such revenues were billed to the customer by the reporting carrier or by a partner carrier in a foreign point.

Filers may report international revenues in Section 43.61 reports that are net of credits at the time the credits are issued. For FCC Form 499 purposes, credits may be recognized only when redeemed. In Form 499 worksheets, filers that use earned revenue to represent billed revenue may recognize credits when redeemed but may not report negative revenues. Other filers should include credits in uncollectibles, when earned.

Revenue from circuits within the United States that connect a customer to an international circuit should be reported as interstate. Revenue from circuits that connect foreign points should be reported on Line 418.

If you have any revenues for Lines 303-314 and 403-420, you may not omit the dollar amounts from column (a) even if 100% of the revenues are for interstate or international services.

3. Columns (b), (c), (d), and (e) interstate & international

Columns (b), (c), (d), and (e) are provided to identify the part of gross revenues that arise from interstate and international services for each entry on Lines 303 through 314 and Lines 403 through 417. Intrastate telecommunications means communications or transmission between points within the same State, Territory, or possession of the United States, or the District of Columbia. Interstate and international telecommunications means communications or transmission between a point in one state, territory, possession of the United States or the District of Columbia and a point outside that state, territory, possession of the United States or the District of Columbia. Revenues from services offered under interstate tariffs, such as revenues from federal subscriber line charges and from federally tariffed LNP surcharges, should be identified as interstate revenues. This includes amounts incorporated in or bundled with other local service charges.

For example, if a prepaid calling card provider collects a fixed amount of revenue per minute of traffic, and 65 percent of minutes are interstate, then interstate revenues would include 65 percent of the per-minute revenues. Similarly, if a local exchange carrier bills local measured service charges for calls that originate in one state and terminate in another, these billings should be classified as interstate even though the charges are covered by a state tariff and the revenues are included in a local service account. If over ten percent of the traffic carried over a private or WATS line is interstate, then the revenues and costs generated by the entire line are classified as interstate.[35] In general, flat-rated unbundled network access elements should be classified according to the regulatory agency that has primary jurisdiction over the contracts.

Amounts billed to customers to recover federal universal service contribution obligations should be attributed as either interstate or international revenues, as appropriate, but may not be reported as intrastate revenues. Filers should report intrastate revenues on Line 403 only to the extent that actual payments to state universal service programs were recovered by pass-through charges itemized on customer bills.

Note: Where possible, filers should report their amount of total revenues that are interstate and international by using information from their books of account and other internal data reporting systems. Where a filer can determine the precise amount of revenues that it has billed for interstate and international services, it should enter those amounts in columns (d) and (e), respectively.

If interstate and international revenues cannot be determined directly from corporate books of account or subsidiary records, filers may provide on the Worksheet good-faith estimates of these figures. In such cases, the filer should enter the good-faith estimates of the percentage of interstate and the percentage of international revenues in columns (b) and (c), respectively. A reporting entity may not submit a good-faith estimate lower than one percent unless the correct figure should be $0. Good-faith estimates must be based on information that is current for the filing period. Information supporting good-faith estimates must be made available to either the FCC or to the administrators upon request. Using the good-faith estimate, calculate the amount of interstate revenues as the amount in column (a) times the percentage in column (b), and calculate the amount of international revenues as the amount in column (a) times the percentage in column (c). For convenience, calculated interstate and international revenue amounts that are greater than one thousand dollars may be rounded to the nearest thousand dollars. Please enter zero dollars in columns (d) and (e) if, and only if, there were no interstate revenues for the line for the reporting period.

Note that the FCC provides the following safe harbor percentages of interstate revenues associated with Line 309, Line 409, and Line 410:[36]

37.1% of cellular and broadband PCS telecommunications revenues
12.0% of paging revenues
1.0% of analog SMR dispatch revenues

These safe harbor percentages may not be applied to universal service pass-through charges, fixed local service revenues, or toll service charges. **All filers must report the actual amount of interstate and international revenues for these services.** For example, toll charges for itemized calls appearing on mobile telephone customer bills should be reported as intrastate, interstate or international based on the origination and termination points of the calls.

[35] *See* 47 C.F.R. § 36.154(a).

[36] *See 2006 Contribution Methodology Reform Order*, 21 FCC Rcd at 7532-33, 7545-46, paras. 25-27, 53-55. *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*, CC Docket Nos. 96-45, 98-171, 90-571, 92-237, 99-200, 95-116, 98-170, Report and Order and Second Further Notice of Proposed Rulemaking, 17 FCC Rcd 24,952 (2002) (*Contribution Methodology Order*); *see also Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, Memorandum Opinion and Order and Further Notice of Proposed Rulemaking, 13 FCC Rcd 21252, 21258-60 (1998).

The FCC provides the following safe harbor percentage of interstate interconnected VoIP revenues associated with Line 303.2, Line 404.4, Line 404.5 and Line 414.2.

64.9% of interconnected VoIP telecommunications revenues

These safe harbor percentages may not be applied to universal service pass-through charges or other fixed local service revenues.

Wireless telecommunications providers and interconnected VoIP providers that choose to avail themselves of these safe harbor percentages for interstate revenues may assume that the FCC will not find it necessary to review or question the data underlying their reported percentages. All affiliated wireless telecommunications providers and interconnected VoIP providers must make a single election, each quarter, whether to report actual revenues or to use the current safe harbor within the same safe harbor category.[37] So, for example, if in a calendar quarter a wireless telecommunications provider reports actual interstate revenues for its cellular and broadband PCS telecommunications services, all of its affiliated legal entities must also report actual interstate telecommunications revenues for cellular and broadband PCS offerings. The same wireless telecommunications provider and all affiliates, however, could use the safe harbor for paging services. Annual revenues reported on the FCC Form 499-A should reflect the filer's reporting of revenues in each quarter on FCC Form 499-Q. For example, if a filer projected revenue based on a safe harbor for the first two quarters and based on traffic studies for the final two quarters, the amounts reported in the FCC Form 499-A for the first two quarters would be based on actual billings for those quarters and the relevant safe harbors, and the amounts reported for the final two quarters would be based on actual billings for those quarters and the traffic studies for those quarters.

Many carriers and other providers of telecommunications now offer packages that bundle fixed local exchange service with interstate toll service for a single price. Revenues for the whole bundle, except for tariffed subscriber line and PICC charges, should be reported on Line 404, as described more fully below. The portion of revenues associated with interstate and international toll services must be identified in columns (d) and (e), respectively.[38] Filers should make a good-faith estimate of the amounts of interstate and international revenues from bundled local/toll service if they cannot otherwise determine these amounts from corporate records, and must make their methodology available to the Commission or the Administrator, upon request.

Interconnected VoIP and CMRS providers may rely on traffic studies if they are unable to determine their actual interstate and international revenues.[39] In developing their traffic studies, interconnected VoIP and CMRS providers may rely on statistical sampling to estimate the proportion of minutes that are interstate and international. Any revenues associated with charges on customer bills that are identified as interstate or international must effectively be accounted for (e.g., through proper weighting in a traffic study) as 100 percent interstate or international when

[37] *See Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, Order and Order on Reconsideration, 18 FCC Rcd 1421 (2003). Note: Wireless telecommunications providers are "affiliated" for purposes of making the single election whether to report actual interstate telecommunications revenues or use the applicable interim wireless safe harbor if one entity (1) directly or indirectly controls or has the power to control another, (2) is directly or indirectly controlled by another, (3) is directly or indirectly controlled by a third party or parties that also controls or has the power to control another, or (4) has an "identity of interest" with another contributor; *see also* 47 C.F.R. § 1.2110(c)(5).

[38] *See Universal Service Contribution Methodology, Petition for Declaratory Ruling of CTIA – The Wireless Association on Universal Service Contribution Obligations, Petition for Declaratory Ruling of Cingular Wireless, LLC,* WC Docket No. 06-122, Declaratory Order, 23 FCC Rcd 1411, 1414, para. 5 (2008) (defining "toll service") (*Separately Stated Toll Order*).

[39] *See 2006 Contribution Methodology Reform Order*, 21 FCC Rcd at 7534-36, 7547, paras. 29-33, 57; *see also Policy and Rules Concerning the Interstate, Interexchange Marketplace; Implementation of Section 254(g) of the Communications Act of 1934, as Amended; 1998 Biennial Regulatory Review – Review of Customer Premises Equipment and Enhanced Services Unbundling Rules in the Interexchange, Exchange Access and Local Exchange Markets*, CC Docket Nos. 96-61, 98-183, Report and Order, 16 FCC Rcd 7418, 7446-48, paras. 47-51 (2001) (*CPE Bundling Order*).

reporting revenues.[40] Sampling techniques must be designed to produce a margin of error of no more than one percent with a confidence level of 95%. If the sampling technique does not employ a completely random sample (e.g., if stratified samples are used), then the respondent must document the sampling technique and explain why it does not result in a biased sample. Traffic studies should include, at a minimum: (1) an explanation of the sampling and estimation methods employed and (2) an explanation as to why the study results in an unbiased estimate with the accuracy specified above. Mobile wireless providers and interconnected VoIP providers should retain all data underlying their traffic studies as well as all documentation necessary to facilitate an audit of the study data and be prepared to make this data and documentation available to the Commission upon request. In addition, CMRS and interconnected VoIP providers that rely on traffic studies must submit those studies to the Commission and USAC at the addresses below for review.[41]

Chief, Industry Analysis and Technology Division,
Wireline Competition Bureau
Federal Communications Commission
Room 6-A224
445 12th Street, S.W.
Washington, D.C. 20554

Form 499 Data Collection Agent
c/o USAC
2000 L Street, N.W.
Suite 200 Washington, D.C. 20036

Filers report total uncollectible revenue/bad debt expenses on Lines 421 and 422. Filers that maintain separate detail of uncollectibles by type of business should rely on those records in dividing uncollectible expense between carrier's carrier, contribution base and other revenues, and for dividing uncollectibles associated with contribution base revenues between intrastate, interstate and international categories. Filers that do not have such detail should make such assignments in proportion to reported gross revenues.

4. Explanation of Block 3 and Block 4-A revenue categories

The revenue detail provided in Block 3 on Lines 303 through 314 and in Block 4-A on Lines 403 through 418 should total to total gross revenues reported on Line 419. This section explains the detailed revenue categories.

Filers are instructed to report revenues from other universal service contributors on Lines 303 through 314. *See* Section III-C-1, above. Filers are instructed to report all other revenues on Lines 403 through 418. In many cases, the line-item categories are duplicated in the two sections. Carriers that are required to use the Uniform System of Accounts (USOA) prescribed in Part 32 of the Commission's rules should base their responses on their USOA account data and supplemental records, dividing revenues into those received from universal service contributors and those received from end users and other non-contributors. All filers should report revenues based on the following descriptions.

[40] *See Separately Stated Toll Order*, 23 FCC Rcd at 1418, para. 15. In developing traffic studies, toll service traffic must be identified and treated in a manner that recognizes that such traffic is more likely to be interstate or international than intrastate. *See id.* Additionally, appropriate weighting of the higher revenue that is often associated with toll service must be reflected in the traffic study or studies. *See id.*

[41] *See Vonage Holdings Corp. v. FCC*, 589 F.3d 1232, 1243-44 (2007) (vacating the Commission's requirement that traffic studies submitted by interconnected VoIP providers be pre-approved).

Fixed local service revenue categories

Fixed local services connect a specific point to one or more other points. These services can be provided using either wireline, fixed wireless, or interconnected VoIP technologies and can be used for local exchange service, private communications, or access to toll services.

Line 303 and Line 404 -- Monthly service, local calling including message and local toll charges, connection charges, vertical features, and other local exchange services should include the basic local service revenues except for local private line revenues, special access revenues, and revenues from providing mobile or cellular services. Line 303 and Line 404 should include charges for optional extended area service, dialing features, local directory assistance, added exchange services such as automatic number identification (ANI) or teleconferencing, LNP surcharges, connection charges, charges for connecting with mobile service and local exchange revenue settlements. Revenues for services provided to carriers should be divided between Line 303.1 -- provided as unbundled network elements (UNEs) -- and Line 303.2 -- provided under tariffs or arrangements other than unbundled network elements (for example, resale). Line 303.2 should include Presubscribed Interexchange Carrier Charge (PICC) charges levied on carriers.

Line 404.1-404.5 revenues should be divided between local exchange service provided using non-interconnected VoIP methods (Line 404.1, Line 404.2, and Line 404.3) and service provided using interconnected VoIP (Line 404.4 and Line 404.5). Revenue from non-interconnected VoIP plans that include interstate calling as part of the flat monthly fee should be reported on Line 404.1 and Line 404.2, with the local service portion reported on Line 404.1 and the toll portion reported on Line 404.2. If the revenue from the toll portion of such service is attributed to an affiliate, that affiliate must report such revenues on Line 404.2, not on Line 414. Revenue from non-interconnected VoIP local exchange services plans that do not include interstate calling should be reported on Line 404.3.

Local service provided *via* interconnected VoIP service revenues should be reported in Lines 404.4 or 404.5 depending on whether the revenues are earned from interconnected VoIP service offered in conjunction with a broadband connection (Line 404.4) or independent of the broadband connection (Lines 404.5).[42] We note that for incumbent local exchange carriers the interstate subscriber line charge represents the interstate portion of local exchange service revenues. These amounts are separate from toll revenues and correspond to the costs associated with allowing customers to originate and terminate interstate calls. Interconnected VoIP providers not reporting based on the safe harbor must make a similar allocation as well as determine the appropriate portion of revenues to allocate to interstate and international toll service.

Line 404 should not include subscriber line charges levied under a tariff filed by the reporting entity or placed on customer bills as a pass-through of underlying carrier subscriber line charges. Filers should instead report such revenues on line 405. Note that federal subscriber line charges typically represent the interstate portion of fixed local exchange service. Filers without subscriber line charge revenue must identify the interstate portion of fixed local exchange service revenues in column (d) of the appropriate line 404.1-404.5. Line 404.1-404.5 also should include revenues from federally tariffed LNP surcharges and these surcharges should be identified as interstate revenues.

Line 304 -- Line 304 should include per-minute charges for originating or terminating calls. This line also would include revenues to the local exchange carrier for messages between a cellular customer and another station within the mobile service area. The line should include any other gross charges to other carriers for the origination or termination of toll or non-toll traffic. Do not deduct or net payments to carriers for origination or termination of

[42] Bundled broadband and interconnection offerings include those offered directly by the reporting entity and those offered by the reporting entity through an affiliate.

traffic on their networks. Revenues for originating and terminating minutes should be divided between Line 304.1 - provided under state or federal access and Line 304.2 - provided as unbundled network elements or other contract arrangements. Line 304 includes direct trunk transport, port charges, mileage charges and rearrangement charges that are normally treated as access charge revenues.[43] Do not include international settlement or settlement-like receipts or transiting fees from international toll services.

Line 405 -- Line 405 should include charges to end users specified in access tariffs, such as tariffed subscriber line charges and PICC charges levied by a local exchange carrier on customers that are not presubscribed to an interexchange carrier (*i.e.*, a no-PIC customer). However, Line 405 should not include charges to end users for special access services (which are reported on Line 406). Telecommunications providers that do not have subscriber line charge or PICC tariffs on file with the Commission or with a state utility commission or who are not reselling such tariffed charges, should report $0 on Line 405.

Line 305 and Line 406 -- Local private line and special access service should include revenues from providing local services that involve dedicated circuits, private switching arrangements, digital subscriber lines, and/or predefined transmission paths. Line 406 should include revenues from special access lines resold to end users unless the service is bundled with, and charged as part of a toll service, in which case the revenues should be reported on the appropriate toll service line. Report on Lines 305 and 406 revenues from offering dedicated capacity between specified points even if the service is provided over local area switched MPLS, ATM or frame relay networks.

Divide amounts reported on Line 305 between Line 305.1 -- service provided to other contributors for resale as telecommunications and Line 305.2 -- service provided to other contributors for resale as interconnected VoIP.

Amounts reported on Line 406 include revenues from the transmission component of wireline broadband Internet access service to the extent described below as well as other revenue from private line and special access service.[44] Specifically, Line 406 includes all revenue from broadband service (including the transmission component of wireline broadband Internet access service) provided on a common carrier basis. Revenues for the provision of wireline broadband Internet access transmission on a non-common carrier basis should be reported on Line 418. All other revenues from local private line service and special access service billed to end users must be reported on Line 406.

Line 306 and Line 407 -- Line 306 should include revenues received from carriers as payphone compensation for originating toll calls. Line 407 should include revenues received from customers paid directly to the payphone service provider, including all coin-in-the-box revenues. Do not deduct commission payments to premises' owners.

[43] 47 C.F.R. Part 69.

[44] Wireline broadband Internet access service is a service that uses wireline facilities of the telephone network to provide subscribers with Internet access capabilities. It can be provided over facilities such as copper loops, hybrid copper-fiber loops, fiber-to-the-curb, fiber-to-the-premises, or any other type of wireline facilities, and can use circuit-switched, packet-based, or any other technology. Wireline broadband Internet access service inextricably intertwines information-processing capabilities with data transmission such that the consumer always uses them as a unitary service. Wireline broadband Internet access service should be carefully distinguished from other wireline broadband services such as ATM, frame relay, gigabit Ethernet service, and other high-capacity special access services that end users have traditionally used for basic transmission purposes. These services lack the key characteristics of wireline broadband Internet access service – they do not inextricably intertwine transmission with information-processing capabilities. Because these services typically are used for basic transmission purposes, they are telecommunications services and must be reported on Line 406. *See Appropriate Framework for Broadband Access to the Internet Over Wireline Facilities; Universal Service Obligations of Broadband Providers; Review of Regulatory Requirements for Incumbent LEC Broadband Telecommunications Services; Computer III Further Remand Proceedings*, CC Docket Nos. 02-33, 01-337, 95-20, 98-10, Report and Order, 20 FCC Rcd 14853, 14860, para. 9 (2005) (*Wireline Broadband Internet Access Services Order*), *petitions for review pending*, *Time Warner Telecom v. FCC*, No. 05-4769 (and consolidated cases) (3rd Cir. filed Oct. 26, 2005).

Line 307 and Line 408 -- Other local telecommunications service revenues should include local telecommunications service revenues that reasonably would not be included with one of the other fixed local service revenue categories. Line 307 should include charges for physical collocation of equipment pursuant to 47 U.S.C. § 251(c)(6). Report on these lines revenues from offering switched capacity on local area data networks such as ATM or frame relay networks.

Line 308 -- Universal service support revenues should include all amounts that filers receive as universal service support from either states or the federal government. Line 308 should include as revenues Lifeline Assistance reimbursement for the waived portion of subscriber line or presubscribed interexchange carrier charges from the Low Income or High Cost universal service support mechanisms. Line 308 should include amounts received as cash as well as amounts received as credit against contribution obligations. Line 308 should not include any amounts charged to customers to recover universal service or similar contributions. Line 308 excludes charges or credits for subsidized services provided to schools, libraries, and rural health care providers. Such charges are properly reported as end user revenue.

Mobile service

Mobile services are wireless communications between mobile wireless equipment, such as cellular phones, and other points.

Line 309, Line 409, and Line 410 -- Data reported on these lines should contain mobile service revenues other than toll charges to mobile service customers. Charges associated with customer premises equipment should not be included on these lines. A single category -- Line 309 -- is provided for all mobile service provided to resellers. Line 309 should include revenues received from another carrier for roaming service provided to customers of that carrier. For services provided to end users, Line 409 should contain monthly charges, activation fees, service restoration, and service order processing charges, etc. Line 410 should contain message charges, including any roaming charges assessed on customers for calls placed out of customers' home areas and local directory assistance charges. End-user prepaid wireless service revenues attributable to activation and daily or monthly access charges should be reported on Line 409. End-user prepaid wireless service revenues attributable to airtime should be reported on Line 410. Itemized toll charges to mobile service customers should be included in the Lines 413 or 414, as appropriate.

Roaming charges for service provided by foreign carriers operating in foreign points are not U.S. telecommunications revenues and therefore should be reported on Line 418.

Toll service revenue categories

Toll services are telecommunications services, wireline, wireless, or interconnected VoIP services, that enable customers to communicate outside of local exchange calling areas. Toll service revenues include intrastate, interstate, and international long distance services.

Line 411 -- This line should include revenues from prepaid calling cards provided either to customers, distributors or to retail establishments. Prepaid card includes prepaid service where the customer utilizes the service provider's switching platform and a personal identification number (PIN) for purposes of verification and billing, even if the customer does not receive a physical card.[45] Gross billed revenues should represent the amounts actually paid by end user customers and not the amounts paid by distributors or retailers, and should not be reduced or adjusted for discounts provided to distributors or retail establishments. All prepaid card revenues are classified as end-user

[45] *See AT&T Corp. Petition for Declaratory Ruling Regarding Enhanced Prepaid Calling Card Services, Regulation of Prepaid calling Card Services*, WC Docket Nos. 03-133, 05-68, Order and Notice of Proposed Rulemaking, 20 FCC Rcd 4826, 4827-4827, para. 3 (2005).

revenues. For purposes of completing this Worksheet, prepaid card revenues should be recognized when end-user customers purchase the cards. The international portion of revenue, however, should be reported consistently with the filer's 43.61 international traffic data reports.

Line 412 -- International calls that traverse the United States but both originate and terminate in foreign points are excluded from the universal service contribution base regardless of whether the service is provided to resellers or to end users. These revenues should be segregated from other toll revenues by showing them on Line 412. Telecommunications providers should not report international settlement revenues from traditional settlement transiting traffic on the Worksheet.

Line 310 and Line 413 -- Operator and toll calls with alternative billing arrangements should include all calling card or credit card calls, person-to-person calls, and calls with alternative billing arrangements such as third-number billing, collect calls, and country-direct type calls that either originate or terminate in a U.S. point. These lines should include all charges from toll or long distance directory assistance. Lines 310 and 413 should include revenues from all calls placed from all coin and coinless, public and semi-public, accommodation and prison telephones, except that calls that are paid for via prepaid calling cards should be included on Line 411 and calls paid for by coins deposited in the phone should be included on Line 407.

Line 311 and Lines 414.1 and Line 414.2 -- Ordinary long distance and other switched toll services should include amounts from account 5100 -- long distance message revenues-- except for amounts reported on Lines 310, 407, 411, 412 or 413. Line 311 and Line 414.1 and Line 414.2 should include ordinary message telephone service (MTS), WATS, subscriber toll-free, 900, "WATS-like," and similar switched services. This category includes most toll calls placed for a fee and should include flat monthly charges billed to customers, such as account maintenance charges, PICC pass-through charges, and monthly minimums. Ordinary long distance includes separately stated toll revenue from wireline, wireless and interconnected VoIP services.[46] Ordinary long distance provided to end users using non-interconnected VoIP technologies should be reported on Line 414.1. This includes toll service that employs Internet Protocol, but that is not provided on an interconnected VoIP basis.[47] Note that the revenues for the toll portion of flat rated non-interconnected VoIP local service should be reported on Line 404.2, regardless of whether this portion of revenue is reported by a local exchange carrier or by its toll affiliate. Separately billed revenue for ordinary long distance provided to end users using interconnected VoIP should be reported on Line 414.2. Note that the revenue for the toll portion of flat rated interconnected VoIP local service should be reported on Line 404.4 or Line 404.5, as appropriate.

Line 312 and Line 415 -- Long distance private line service should include revenues from dedicated circuits, private switching arrangements, and/or predefined transmission paths, extending beyond the basic service area. Line 312 and Line 415 should include frame relay and similar services where the customer is provided a dedicated amount of capacity between points in different basic service areas. This category should include revenues from the resale of special access services if they are included as part of a toll private line service.

Line 313 and Line 416 -- Satellite services should contain revenues from providing space segment service and earth station link-up capacity used for providing telecommunications or telecommunications services via satellite. Revenues derived from the lease of bare transponder capacity should not be included on Lines 313 and 416.

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[46] *See 2006 Contribution Methodology Reform Order*, 21 FCC Rcd at 7534, para. 29. Toll services are telecommunications services that enable customers to communicate outside of their local exchange calling areas, which for wireless providers means outside the customer's plan-defined home calling area. *See Separately Stated Toll Order*, 23 FCC Rcd at 1414, para. 5. The term "home calling area" is used generally by wireless carriers to denote the plan-defined area in which a subscriber may make calls and incur no additional charges beyond the plan-specific per month charge, assuming the subscriber does not exceed the plan allotted minutes. *Id* at 1419, n.28.

[47] *See AT&T IP-in-the-Middle Order*, 19 FCC Rcd 7457.

Line 314 and Line 417 -- All other long distance services should include all other revenues from providing long distance communications services. Line 314 and Line 417 should include toll teleconferencing. Line 314 and Line 417 should include switched data, frame relay and similar services where the customer is provided a toll network service rather than dedicated capacity between two points.

Other revenue categories

Line 403 -- Itemized charges levied by the reporting entity in order to recover contributions to state and federal universal service support mechanisms should be classified as end-user billed revenues and should be reported on Line 403. Any charge that is identified on a bill as recovering contributions to universal service support mechanisms must be shown on Line 403 and should be identified as either interstate or international revenues, as appropriate. Filers should report intrastate revenues on line 403 only to the extent that actual payments to state universal service programs were recovered by pass-through charges itemized on customer bills.

Line 418 -- Other revenues that should not be reported in the contribution bases. Line 418 should include all non-telecommunications service revenues on the reporting entity's books, as well as some revenues that are derived from telecommunications-related functions, but that should not be included in the universal service or other fund contribution bases. For example, information services offering a capability for generating, acquiring, storing, transforming, processing, retrieving, utilizing, or making available information via telecommunications are not included in the universal service or other fund contribution bases. Information services do not include any use of any such capability for the management, control, or operation of a telecommunications system or the management of a telecommunications service. Information services also are called enhanced services because they are offered over transmission facilities used in interstate communications and employ computer processing applications that act on the format, content, code, protocol, or similar aspects of the subscriber's transmitted information; provide the subscriber additional, different, or restructured information; or involve subscriber interaction with stored information. For example, call moderation and call transcription services are information services. These services are exempt from contribution requirements and should be reported on Line 418. Line 418 should include revenues from published directory and billing and collection services. Line 418 should include revenues from the sale, lease, installation, maintenance, or insurance of customer premises equipment (CPE). Line 418 should include inside wiring charges and inside wiring maintenance insurance. Line 418 should include the sale or lease of transmission facilities, such as dark fiber or bare transponder capacity, that are not provided as part of a telecommunications service or as a UNE. Line 418 should include pole attachment revenues. Line 418 should include revenues from providing open video systems (OVS), cable leased access, and direct broadcast satellite (DBS) services. Line 418 should include late payment charges and charges (penalties) imposed by the company for customer checks returned for non-payment. Line 418 should include revenues from telecommunications services provided in a foreign country where the traffic does not transit the United States or where the carrier is providing service as a foreign carrier, *i.e.* a carrier licensed in that country.

Revenue reported on Line 418 should be divided into three categories. Use Line 418.1 to report any revenues from other non-telecommunications goods or services that are bundled with wireline or wireless circuit switched exchange access services. Use Line 418.2 to report any revenues from other non-telecommunications goods or services that are bundled with U.S. interconnected VoIP service. Use Line 418.3 to report all other revenues properly reported on line 418. Use Line 418.3 to report revenue from providing wireline broadband Internet access service that is not reportable on Line 406. Line 418.3 includes all non-common carrier wireline broadband internet access service and cable modem service (to the extent that cable modem service is being provided by an entity already filing an FCC Form 499-A).

Allocation of revenues between either wireline or interconnected VoIP telecommunications and bundled non-telecommunications, such as information services and CPE, are governed by the Commissions bundling rules. The Commission adopted two "safe harbor" methods for allocating revenue when telecommunications and

CPE/enhanced services are offered as a bundled package.[48] The first option is to report revenues from bundled telecommunications and CPE/enhanced service offerings based on the unbundled service offering prices, with no discount from the bundled offering being allocated to telecommunications. Alternatively, contributors may elect to treat all bundled revenues as telecommunications revenues for purposes of determining their universal service obligations. Filers may choose to use allocation methods other than the two described above. Filers should realize, however, that any other allocation methods may not be considered reasonable, and will be evaluated on a case-by-case basis in an audit or enforcement context. Prepaid calling card providers may avail themselves of the bundled service safe harbors for separating revenue between telecommunications and information services.[49]

5. Block 4-B total revenue and uncollectible revenue information

The Administrator relies on the detail line information on the Worksheet to arrive at the totals shown in Block 4-B. The Administrator will attempt to resolve conflicts between any sums that differ from the information entered into the totals on Block 4-B.

Line 419 -- Gross billed revenues from all sources should equal the sum of revenues by type of service reported on Lines 303 through 314 and Lines 403 through 418.

Line 420 -- Universal service contribution base revenues should equal the subtotal of Lines 403 through 411 and Lines 413 through 417 for each column. The totals on this line represent gross end-user revenues for the purpose of determining contributions to universal service support mechanisms. See also instructions for Line 511 in Section III-D.

Line 421 -- Show the uncollectible revenue/bad debt expense associated with gross billed revenues amounts reported on Line 419. In addition, for those using billed revenues, this line may include redeemed credits. Reported uncollectible amounts should be the amount reported as bad debt expense in the filer's income statement for the year. Note that it will include uncollectibles associated with all revenue on the filer's books (Line 419), covering carrier's carrier revenues, end-user telecommunications revenues and revenues reported on Line 418. The contributor's uncollectible revenues/bad debt expense should be calculated in accordance with Generally Accepted Accounting Principles. Thus, uncollectibles should represent the portion of gross billed revenues that the contributor reasonably expects will not be collected. Note that uncollectibles may not include any amounts associated with unbillable revenues.[50] Filers that operate on a cash basis should report $0 on this line. Filers that used earned revenue to represent billed revenues should not report as uncollectible any billings that are not included in earned revenues.

Line 422 -- Show the portion of the uncollectible revenue/bad debt expense reported on Line 421 that is associated with just the universal service contribution base amounts reported on Line 420.[51] Filers that maintain separate detail of uncollectibles by type of business should rely on those records in determining the portion of gross uncollectibles reported on Line 421 that should be reported on Line 422. Filers that do not have such detail should make such assignments in proportion to reported gross revenues. Filers must be able to document how the amounts reported on Line 422 relate to the uncollectible revenue/bad debt expense associated with gross billed revenues reported on Line 421.

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[48] *CPE Bundling Order*, 16 FCC Rcd 7418.

[49] *See Regulation of Prepaid Calling Card Services*, WC Docket No. 05-68, Declaratory Ruling, Report and Order, 21 FCC Rcd 7290, 7298. para. 22 (2006).

[50] *See Contribution Methodology Order*, 17 FCC Rcd at 24970, n.95.

[51] *See Contribution Methodology Order*, 17 FCC Rcd 24952. *See, e.g., Proposed First Quarter 2004 Universal Service Contribution Factor*, CC Docket No. 96-45, Public Notice, 18 FCC Rcd 25111 (2003).

In exceptional circumstances, amounts reported on Line 422 may exceed amounts reported on Line 421 or either amount might actually be negative. These situations can arise where amounts previously written off as uncollectible subsequently are collected.

Line 423 -- Net universal service contribution base revenues should equal the amounts reported on Line 420 minus the amounts reported on Line 422.

6. Notes for carriers that use the USOA

The revenue accounts in the USOA as adopted in 1986 generally correspond to specific revenue lines in Block 3 and Block 4. For example, revenue amounts recorded in accounts 5001, 5002, 5050, 5060 and 5069 should be reported on Line 303 or Line 404, as appropriate. Similarly, revenues recorded in account 5280 should be reported on Line 407. There are some exceptions. For example, monthly and connection revenues from mobile services provided to end users in account 5004 should be reported on Line 409. Per-minute revenues from end users in account 5004 should be reported on Line 410. However, revenues in account 5004 from exchanging traffic with mobile service carriers should be reported on Line 304. Similarly, state per-minute access revenues recorded in account 5084 should be reported on Line 304; state special access revenues recorded in account 5084 should be reported on Line 305 and Line 406, as appropriate; and, state subscriber line charge revenues recorded in account 5084 should be reported on Line 405. Uncollectible revenue recorded in account 5300 should be reported on Line 421. The portion of these revenues that correspond to contribution base revenues should be reported on Line 422.

In 2001, the Commission adopted changes to the USOA.[52] These changes in account strueture have not changed whieh revenues should be reported on which FCC Form 499 lines. Most revenues classified in account 5001 -- basic area revenues, should continue to be reported on Line 303 or Line 404. However, local exchange carrier revenues from mobile carriers for calls between wireless and wireline customers should be reported on Line 304 and revenues from mobile services on Line 309, Line 409 or Line 410, as appropriate. Revenues classified in account 5200, miscellaneous revenues, should be divided into several lines for reporting purposes. For example, account 5200 includes revenues derived from UNEs, which should continue to be reported on Line 303 and, reciprocal compensation, which will continue to be reported on Line 304.

Some types of incidental regulated revenues contained in account 5200, miscellaneous revenues, will continue to be reported on Lines 403 through 408. These include collection overages and non-refundable prepaid amounts that are not used by the customer. Note that late payment charges, bad check penalties imposed by the company, enhanced services, billing and collection, customer premises equipment sale, lease or insurance, and published directory revenues should continue to be reported on Line (418).

Revenues recorded in account 5100, long distance network service revenues, will continue to be reported on Line 310 through Line 314 and Line 411 through Line 417, as appropriate.

D. Block 5: Additional Revenue Breakouts

Lines 501-502 -- Copy the Filer 499 ID from Line 101 into Line 501. Copy the legal name of the reporting entity from Line 102 into Line 502.

[52] *See 2000 Biennial Regulatory Review – Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase 2*, CC Docket No. 00-199, Report and Order in CC Docket Nos. 00-199, 97-212, and 80-286 and Further Notice of Proposed Rulemaking in CC Docket Nos. 00-199, 99-301, and 80-286, 16 FCC Rcd 19911 (2001), *on recon.*, 17 FCC Rcd 4766 (2002).

Lines 503-510 -- In these lines, filers should identify the percentages of their telecommunications revenues by LNPA region. Payphone service providers, private service providers, and shared-tenant service providers that have certified that they are exempt from contributing to the shared costs of LNP need not provide these breakdowns. Carriers and interconnected VoIP providers should calculate or estimate the percentage of revenues that they billed in each region based on the amount of service they actually provided in the parts of the United States listed for each region. The percentages in column (a) should add to 100% unless the filer did not provide any services for resale by other contributors to the federal universal service support mechanisms. The percentages in column (b) should add to 100% unless the filer did not provide any telecommunications services to end users or non-contributing carriers. Carriers do not need to complete column (a) if they have some end-user revenues in each of the regions in which they have carrier operations. Filers may use a proxy based on the percentage of subscribers a provider serves in a particular region for reaching an estimate for allocating their end-user revenues to the appropriate regional LNPA.

Line 511 -- Identify revenues from resellers that do not contribute to universal service support mechanisms and that are included in Block 4. Revenues from resellers that do not contribute to universal service support mechanisms are included on 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 on Line 511. Line 420 may contain revenues from some FCC Form 499 filers that are exempt from contributing directly to universal service support mechanisms. For example, these would include filers that meet the universal service *de minimis* exception or that provide "international only" service. Since these universal service exempt entities generally do contribute directly to the TRS, LNP, and NANPA mechanisms, revenues from these entities need not be included in the underlying service provider contribution bases for those mechanisms. Filers choosing to report revenues on Line 511 must have the FCC Filer 499 ID for each customer whose revenues are so reported.

E. Block 6: Certification.

Lines 601-602 -- Copy the Filer 499 ID from Line 101 into Line 601. Copy the legal name of the reporting entity from Line 102 into Line 602.

Line 603 -- In this line, filers may certify that they are exempt from one or more contribution requirement(s) by checking the box next to the mechanism(s) from which they are exempt. As explained above, the FCC Form 499 Telecommunications Reporting Worksheet enables telecommunications carriers and service providers to satisfy a number of requirements in one consolidated form. Not all entities that file the Telecommunications Reporting Worksheet must contribute to all of the support and cost-recovery mechanisms (universal service, LNP, TRS, and NANPA). For example, certain telecommunications providers that are not telecommunications carriers must contribute to the universal service support mechanisms, but not to the TRS, LNP, and NANPA mechanisms. Section IV-A below provides summary information on which filers must contribute and which filers are exempt from particular contribution requirements. Filers that certify that they are exempt from one or more mechanism(s) should use the space provided on Line 603 to explain the exemption.

Note: It is not necessary for a filer to certify that it is *de minimis* for universal service purposes because the universal service administrator can determine whether a filer meets the contribution threshold from other information provided on the form. If, however, a reseller or other provider of telecommunications qualifies for the *de minimis* exemption, it must notify its underlying carriers that it is not contributing directly to universal service, so that it may be treated as an end user when the underlying carriers file FCC Form 499.

Line 604 -- In this line, filers indicate whether they are exempt from FCC regulatory fees or the filer is an "exempt telecommunications company."[53] A state or local governmental entity is any state, possession, city, county, town, village, municipal corporation, or similar political organization.[54] The second check box identifies organizations duly qualified as a nonprofit, tax exempt entity under section 501 of the Internal Revenue Code, 26 U.S.C. § 501 or by state certification[55]. These organizations typically qualify for non-profit status under sections 501(c)(3) or 501(c)(12). Note that such entities are not exempt from universal service, TRS, LNP, or NANPA contributions unless they qualify under some other exemption.

Line 605 -- Filers may use the box in Line 605 to request nondisclosure of the revenue information contained on the Telecommunications Reporting Worksheet. By checking this box, the officer of the company signing the Worksheet certifies that the information contained on the Worksheet is privileged or confidential commercial or financial information and that disclosure of such information would likely cause substantial harm to the competitive position of the company filing the Worksheet. This box may be checked in lieu of submitting a separate request for confidentiality pursuant to section 0.459 of the Commission's rules.[56] All decisions regarding disclosure of company-specific information will be made by the Commission. The Commission regularly makes publicly available the names (and Block 1 and 2-B contact information) of the entities that file the Telecommunications Reporting Worksheet and information on which filers contribute to which funding mechanisms, including entities that checked the boxes in Line 603.

Lines 606-611 -- An officer of the reporting entity must examine the data provided in the Telecommunications Reporting Worksheet and certify that the information provided therein is accurate and complete. Officers of entities making consolidated filings should refer to Section II-B, above and must certify that they comply with the conditions listed in Section II-B. 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, vice president for finance, comptroller, treasurer, or a comparable position. If the reporting entity is a sole proprietorship, the owner must sign the certification. The signature on Line 606 must be in ink.

Reporting entities have the opportunity to enter data, verify, submit and certify FCC Forms 499-A and 499-Q online via a web-based data entry system. Company officers, who have previously filed a signed paper form, may certify subsequent forms online without being required to submit signed paper forms. For those officers, an electronic signature in the signature block of each form certified by that officer will be considered the equivalent to a handwritten signature on the form. By entering his or her electronic signature into the signature block of each form, the officer, therefore, acknowledges that such electronic signature certifies his or her identity and attests under penalty of perjury as to the truth and accuracy of the information contained in each electronically signed form. Visit http://www.universalservice.org/fund-administration/forms for more information and access to the online filing system.

A person who willfully makes false statements on the Worksheet can be punished by fine or imprisonment under Title 18 of the United States Code.[57]

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[53] 47 C.F.R. § 1.1162(c). The FCC will presume that otherwise exempt carriers prefer to pay FCC regulatory fees unless they check this box.

[54] 47 C.F.R. § 1.1162(b).

[55] 47 C.F.R. § 1.1162(c).

[56] 47 C.F.R. § 0.459; *see also Examination of Current Policy Concerning the Treatment of Confidential Information Submitted to the Commission*, GC Docket No. 96-55, Report and Order, 13 FCC Rcd 24816 (1998) (listing the showings required in a request that information be withheld and stating that the Commission may defer action on such requests until a formal request for public inspection has been made).

[57] *See* 18 U.S.C. § 1001.

Line 612 -- Indicate whether this filing is an original filing for the year, due on April 1, a registration filing for a new service provider, a filing with revised registration information or a filing with revised revenue information. See Sections II-C and II-E, above, for information on the obligation to file revisions.

IV. Calculation of Contributions

Figure 3 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 and every interconnected VoIP provider shall contribute to the TRS Fund. *See* 47 C.F.R. §§ 64.601(b), 64.604.

North American Numbering Plan Administration. All telecommunications carriers and interconnected VoIP providers in the United States shall contribute to meet the costs of establishing numbering administration. *See* 47 C.F.R. § 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 and interconnected VoIP providers providing 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 purposes[58]

Type of filer	Universal Service	TRS	NANPA	LNPA
De minimis 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 and that are *de minimis*				
Telecommunications providers with no telecommunications service revenues and that are not *de minimis*	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
De minimis telecommunications carriers providing interstate telecommunications		X	X	X
All other telecommunications carriers providing interstate telecommunications	X	X	X	X
Interconnected VoIP providers	X	X	X	X
De minimis interconnected VoIP providers		X	X	X

[58] 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 eontribution 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 scrvice schools and libraries and rural health care	 less	Line 423(d)* + Line 423(e) ** revenues corresponding to universal service contributions***
TRS (Filers with interstate or international end-user revenues must pay a minimum of $25)	 plus less	Line 420(d) + Line 420(e) Line 412(e) 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 less	Line 420(a) Line 412(a) Line 511(a)
LNPA - by rcgion (Filers with only carrier's carrier revenue in a region must pay $100 for that region)	 plus less times	Line 420(a) Line 412(a) Line 511(a) percentage of end-user revenues shown on Lines 503 through 509

* 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.

** 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).

*** 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.[59]

[59] *See Contribution Methodology Order*, 17 FCC Rcd 24952. *See, e.g.*, Proposed First Quarter 2004 Universal Service Contribution Factor, CC Docket No. 96-45, Public Notice, 18 FCC Rcd 25111 (2003).

V. Reminders

- Filers are required to maintain records and documentation to justify information reported on the Telecommunications Reporting Worksheet for five years. Filers also must maintain records detailing the methodology used to determine projections reported on the Telecommunications Reporting Worksheet. Upon request, filers may be required to provide sueh records and documentation to the Commission or to the administrator.
- File the FCC Form 499-A online at http://forms.universalservicc.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	(202) 418-0940
TTY	(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) 884-8334
NANPA Billing and Collection Agent	(613) 236-9191
Local Number Portability Administrators	(877) 245-5277

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