2027 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting 2026 Revenues)

NOT APPROVED BY OMB

3060-0855

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

Annual Filing -- due April 1, 2027

Block 1: Contributor Identification Information

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

101	Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-8722. If you are a new filer, write "NEW" in this block and a Filer 499 ID will be assigned to you.]	
102	Legal name of filer	
103	IRS employer identification number	[Enter 9 digit number]
104	Name filer is doing business as	

105 Telecommunications activities of filer [Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see instructions.]

- Audio Bridging (teleconferencing) Provider
- CAP/CLEC
- Cellular/PCS/SMR (wireless telephony inc. by resale)
- Coaxial Cable
- Incumbent LEC
- Interconnected VoIP
- Interexchange Carrier (IXC)
- Local Reseller
- Non-Interconnected VoIP
- Operator Service Provider
- Paging
- Payphone Service Provider
- Prepaid Card
- Private Service Provider
- Satellite Service Provider
- Shared-Tenant Service Provider / Building LEC
- SMR (dispatch)
- Toll Reseller
- Wireless Data
- Other Local
- Other Mobile
- Other Toll

If Other Local, Other Mobile or Other Toll is checked describe carrier type / services provided:	

106.1	Affiliated Filers Name/Holding Company Name (All affiliated companies must show the same name on this line.)	Check if filer has no affiliates •
106.2	Affiliated Filers Name/Holding Company Name IRS employer identification number	[Enter 9 digit number]
107	FCC Registration Number (FRN) [https://apps.fcc.gov/cores/userLogin.do] [For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]	[Enter 10 digit number]
108	Management company [if filer is managed by another entity]	
109	Complete mailing address of reporting entity corporate headquarters	Street1 Street2 Street3 City State Zip (postal code) Country
110	Complete business address for customer inquiries and complaints check if same address as Line 109 •	Street1 Street2 Street3 City State Zip (postal code) Country
111	Telephone number for customer complaints and inquiries [Toll-free number if available]	( ) - ext -

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a		g	
b		h	
c		i	
d		j	
e		k	
f		l	

Use additional sheets if necessary. Each filer must provide all names used for telecommunications activities

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Block 2-A: Regulatory Contact Information

201	Filer 499 ID [from Line 101]	
202	Legal name of filer [from Line 102]	
203	Person who completed this Worksheet	First MI Last
204	Telephone number of this person	( ) - ext -
205	Fax number of this person	( ) -
206	Email of this person ||not for public release||	
207	Contact person name, office name, and mailing address of a corporate office to which correspondence regarding this Telecommunications Reporting Worksheet should be sent. check if same name as Line 203 • check if same address as Line 109 •	Office Attn: First name MI Last Email ||not for public release|| Phone ( ) - ext- Fax ( ) - Street1 Street2 Street3 City State Zip (postal code) Country
208	Billing address and billing contact person [Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.] check if name and address same as Line 207 •	Company Attn: First name MI Last Email ||not for public release|| Phone ( ) - ext- Fax ( ) - Street1 Street2 Street3 City State Zip (postal code) Country
208.1	Email address pertaining to ITSP regulatory fee issues	||not for public release||

Block 2-B: Agent for Service of Process

All carriers and providers of interconnected and non-interconnected VoIP must complete Lines 209 through 213. During the year, these filers must refile Blocks 1, 2, and 6 if there are any changes in this section. See Instructions

209	D.C. Agent for Service of Process	Company Attn: First name MI Last
210	Telephone number of D.C. agent	( ) - ext -
211	Fax number of D.C. agent	( ) -
212	Email of D.C. agent	
213	Complete business address of D.C. agent for hand service of documents	Street1 Street2 Street3 City State DC Zip
214	Local/alternate Agent for Service of Process (optional)	Company Attn: First name MI Last
215	Telephone number of local/alternate agent	( ) - ext -
216	Fax number of local/alternate agent	( ) -
217	Email of local/alternate agent	
218	Complete business address of local/alternate agent for hand service of documents	Street1 Street2 City State Zip (postal code) Country

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Block 2-C: FCC Registration and Contact Information		Filers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.
219	Filer 499 ID [from Line 101]	
220	Legal name of filer [from Line 102]	
221	Chief Executive Officer (or, highest ranking company officer if the filer does not have a chief executive officer)	First MI Last
222	Business address of individual named on Line 221 check if same as Line 109 •	Street1 Street2 Street3 City State Zip (postal code) Country
223	Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First MI Last
224	Business address of individual named on Line 223 check if same as Line 109 •	Street1 Street2 Street3 City State Zip (postal code) Country
225	Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 and 223)	First MI Last
226	Business address of individual named on Line 225 check if same as Line 109 •	Street1 Street2 Street3 City State Zip (postal code) Country

227 Indicate jurisdictions in which the filer provides service. Include jurisdictions in which service was provided in the past 15 months and jurisdictions in which service is likely to be provided in the next 12 months.

☐ Alabama	☐ Guam	☐ Massachusetts	☐ New York	☐ Tennessee
☐ Alaska	☐ Hawaii	☐ Michigan	☐ North Carolina	☐ Texas
☐ American Samoa	☐ Idaho	☐ Midway Atoll	☐ North Dakota	☐ Utah
☐ Arizona	☐ Illinois	☐ Minnesota	☐ Northern Mariana Islands	☐ U.S. Virgin Islands
☐ Arkansas	☐ Indiana	☐ Mississippi	☐ Ohio	☐ Vermont
☐ California	☐ Iowa	☐ Missouri	☐ Oklahoma	☐ Virginia
☐ Colorado	☐ Johnston Atoll	☐ Montana	☐ Oregon	☐ Wake Island
☐ Connecticut	☐ Kansas	☐ Nebraska	☐ Pennsylvania	☐ Washington
☐ Delaware	☐ Kentucky	☐ Nevada	☐ Puerto Rico	☐ West Virginia
☐ District of Columbia	☐ Louisiana	☐ New Hampshire	☐ Rhode Island	☐ Wisconsin
☐ Florida	☐ Maine	☐ New Jersey	☐ South Carolina	☐ Wyoming
☐ Georgia	☐ Maryland	☐ New Mexico	☐ South Dakota	

228	Year and month filer first provided (or expects to provide) telecommunications in the U.S.	☐ Check if prior to 1/1/1999, otherwise:	Year	Month

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Block 3: Carrier's Carrier Revenue Information

301	Filer 499 ID [from Line 101]					
302	Legal name of filer [from Line 102]					
	Report billed revenues for January 1 through December 31, 2026. Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars. See instructions regarding percent interstate and international.	Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
			Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
	Revenues from Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms					
	Fixed local service					
	Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and					
303.1	PICC charges to IXCs Provided as unbundled network elements (UNEs)					
303.2	Provided under other arrangements					
	Per-minute charges for originating or terminating calls					
304.1	Provided under state or federal access tariff					
304.2	Provided as unbundled network elements or other contract arrangement					
	Local private line & business data service					
305.1	Provided to other contributors for resale as telecommunications					
305.2	Provided to other contributors for resale as interconnected VoIP					
306	Payphone compensation from toll carriers					
307	Other local telecommunications service revenues					
308	Support revenues received from Federal or state sources					
	Mobile services (i.e., wireless telephony, paging, and other mobile services)					
309	Monthly, activation, and message charges except toll					
	Toll services					
310	Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)					
311	Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)					
312	Long distance private line services					
313	Satellite services					
314	All other long distance services					
315	Total revenues from resale [Lines 303 through 314]					

See section III.C.2 of the instructions for the requirements applicable to revenue reported on this page. These records must be made available to the administrator or the FCC upon request.

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

401	Filer 499 ID [from Line 101]					
402	Legal name of filer [from Line 102]					
Report billed revenues for January 1 through December 31, 2026. Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars. See instructions regarding percent interstate and international.		Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates Interstate (b)	 International (c)	Breakouts Interstate Revenues (d)	 International Revenues (e)
Revenues from All Other Sources (end-user, telecom. & non-telecom.)						
403	Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions					
Fixed local services						
	Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges					
	Traditional Circuit Switched					
404.1	Provided at a flat rate including interstate toll service – local portion					
404.2	Provided at a flat rate including interstate toll service – toll portion					
404.3	Provided without interstate toll included (see instructions)					
	Interconnected VoIP					
404.4	Offered in conjunction with a broadband connection					
404.5	Offered independent of a broadband connection					
405	Tariffed subscriber line charges, Access Recovery Charges, and PICC charges levied by a local exchange carrier on a no-PIC customer					
406	Local private line & business data service [Includes the transmission portion of wireline broadband Internet access provided on a common carrier basis.]					
407	Payphone coin revenues (local and long distance)					
408	Other local telecommunications service revenues					
Mobile services (i.e., wireless telephony, paging, and other mobile services)						
409	Monthly and activation charges					
410	Roaming and air-time charges for toll calls, but excluding separately stated toll charges					

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Block 4-A: Continued

		Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
			Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
Toll services						
411	Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards					
412	International calls that both originate and terminate in foreign points		0%	100%		
413	Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412					
	Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)					
414.1	All, other than interconnected VoIP, including, but not limited to, itemized toll on wireline and wireless bills					
414.2	All interconnected VoIP long distance, including, but not limited to, itemized toll					
415	Long distance private line services					
416	Satellite services					
417	All other long distance services					
	Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance, billing and collection, customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues (See instructions)					
418.1	bundled with circuit switched local exchange service					
418.2	bundled with interconnected VoIP local exchange service					
418.3	Other					
418.4	non-interconnected VoIP revenues not included in any other category					

Block 4-B: Total Revenue and Uncollectible Revenue Information

419	Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418]					
420	Gross universal service contribution base amounts [Lines 403 through 411 plus Lines 413 through 417] [See Table 3 in instructions.]					
421	Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 [See instructions.]					
422	Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420					
423	Net universal service contribution base revenues [Line 420 minus line 422]					

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Block 5: Additional Revenue Breakouts

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

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

			Block 3 Carrier's Carrier (a)	Block 4 End-User Telecom (b)
		Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or estimate to nearest whole percentage. Enter 0 if no service was provided in the region.		
503	Southeast:	Alabama, Florida, Georgia, Kentucky Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands	%	%
504	Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	%	%
505	West Coast:	California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island	%	%
506	Mid-Atlantic:	Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and, West Virginia	%	%
507	Mid-West:	Illinois, Indiana, Michigan, Ohio, and Wisconsin	%	%
508	Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	%	%
509	Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas	%	%
510	Total:	[Percentages must add to 0 or 100.]	%	%

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

		(a) Total Revenues	(b) Interstate and International
	Revenues from resellers that do not contribute to Universal Service		
512	Gross TRS contribution base amounts [Lines 403 through 417 plus Line 418.4 less Line 511]		
513	Uncollectible revenue/bad debt expense associated with TRS contribution base amounts shown on Line 512		
514	Net TRS contribution base revenues [Line 512 less Line 513]		

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

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

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

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

Provide explanation below:

_____

_____

_____

_____

604 Please indicate whether the filer is **State or Local Government Entity** ☐ **I.R.C. § 501 or State Tax Exempt (see instructions)** ☐

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

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

606	Signature	_____
607	Printed name of officer	First MI Last
608	Position with reporting entity	
609	Business telephone number of officer	( ) - ext -
610	Email of officer ||not for public release||	
611	Date	

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

Do not mail checks with this form. **File this form online:** https://forms.universalservice.org/portal/login
For additional information regarding this worksheet contact: (888) 641-8722 or via email: Form499@usac.org

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