

FCC Form 499, February 2001

Approved by OMB 3060-0855

Estimated Average Burden Hours Per Response: 9.5 Hours

## **Telecommunications Reporting Worksheet, FCC Form 499-A**

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

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NOTICE TO INDIVIDUALS: Section 52.17 of the Federal Communications Commission's rules provides that all telecommunications carriers in the United States shall contribute on a competitively neutral basis to meet the costs of establishing numbering administration, and directs that contributions shall be calculated and paid in accordance with this worksheet. 47 C.F.R. § 52.17. Section 52.32 provides that the local number portability administrators shall recover the shared costs of long-term number portability from all telecommunications carriers. 47 C.F.R. § 52.32. Sections 54.706, 54.711, and 54.713 require all telecommunications carriers providing interstate telecommunications services, providers of interstate telecommunications that offer interstate telecommunications for a fee on a non-common carrier basis, and payphone providers that are aggregators to contribute to universal service and file this Telecommunications Reporting Worksheet (FCC Form 499) twice a year. 47 C.F.R. §§ 54.706, 54.711, 54.713. Section 64.604 requires that every common carrier providing interstate telecommunications services shall contribute to the Telecommunications Relay Services (TRS) Fund on the basis of its relative share of interstate end-user telecommunications revenues, with the calculation based on information provided in this worksheet. 47 C.F.R. § 64.604(c)(iii)(4).

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

We have estimated that each response to this collection of information will take, on average, 9.5 hours. Our estimate includes the time to read the instructions, look through existing records, gather and maintain the required data, and actually complete and review the form or response. If you have any comments on this estimate, or how we can improve the collection and reduce the burden it causes you, please write the Federal Communications Commission, AMD-PERM, Washington, D.C. 20554, Paperwork Reduction Project (3060-0855). We also will accept your comments via the Internet if you send them to [jboley@fcc.gov](mailto:jboley@fcc.gov). Please **DO NOT SEND COMPLETED WORKSHEETS TO THIS ADDRESS**.

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

control number of 3060-0855.

The Commission is authorized under the Communications Act of 1934, as amended, to collect the information we request in this form. We will use the information that you provide to determine contribution amounts. If we believe there may be a violation or potential violation of a statute or a Commission regulation, rule, or order, your worksheet may be referred to the Federal, state, or local agency responsible for investigating, prosecuting, enforcing, or implementing the statute, rule, regulation, or order. In certain cases, the information in your worksheet may be disclosed to the Department of Justice, court, or other adjudicative body when (a) the Commission; or (b) any employee of the Commission; or (c) the United States government, is a party to a proceeding before the body or has an interest in the proceeding.

If you owe a past due debt to the federal government, the taxpayer identification number (such as your employer identification number) and other information you provide also may be disclosed to the Department of the Treasury Financial Management Service, other federal agencies, and/or your employer to offset your salary, IRS tax refund, or other payments to collect that debt. The Commission also may provide this information to those agencies through the matching of computer records where authorized.

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

The foregoing Notice is required by the Privacy Act of 1974, P.L. 93-579, December 31, 1974, 5 U.S.C. § 552(a)(e)(3), and the Paperwork Reduction Act of 1995, P.L. No. 104-13, 44 U.S.C. § 3501, *et seq.*

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## I. Introduction

As required under the Communications Act of 1934, as amended,<sup>1</sup> the Commission has established, in a series of separate proceedings, procedures to finance interstate telecommunications relay services (TRS), universal service support mechanisms, administration of the North American Numbering Plan (NANPA), and shared costs of local number portability (LNPA). To accomplish these Congressionally-directed objectives, contributions are collected from all telecommunications carriers providing interstate telecommunications and certain other providers of telecommunications. On July 14, 1999, the Commission amended its rules so that contributors to these mechanisms need only file one Telecommunications Reporting Worksheet for the purpose of determining their contribution(s).<sup>2</sup> This worksheet sets forth the information that the contributor must submit, so that the administrators of these mechanisms may calculate and assess contributions.<sup>3</sup>

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<sup>1</sup> 47 U.S.C. §§ 151, 225, 251, 254.

<sup>2</sup> *1998 Biennial Regulatory Review -- Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Services, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms*, Report and Order, FCC 99-175, CC Docket No. 98-171 (rel. July 14, 1999) (*Contributor Reporting Requirements Order*).

<sup>3</sup> In addition, common carriers use data filed on the Form 499-A to calculate their Common Carrier regulatory fees. See *Assessment and Collection of Regulatory Fees for Fiscal Year 2000*, Report and Order, FCC 00-240, MD Docket No. 00-58, ¶ 28 (rel. July 10, 2000). Section 6003 (a) of the Omnibus Budget Reconciliation Act of 1993 (Public Law 103-66) added Section 9 (a) to the Communications Act,

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

By filing this worksheet, carriers may also satisfy their obligations under section 413 of the Act to designate an agent in the District of Columbia for service of process<sup>6</sup> and their obligations to register with the Federal Communications Commission.<sup>7</sup>

## II. Filing Requirements and General Instructions

### A. Who must file

All providers of telecommunications within the United States,<sup>8</sup> with very limited exceptions, must file an FCC Form 499-A Telecommunications Reporting Worksheet.<sup>9</sup>

For purposes of determining whether an entity provides telecommunications, please note that the term "telecommunications" means the transmission, between or among points specified by the user, of

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which authorizes the Commission to collect annual regulatory fees to recover the annual costs of its enforcement, policy and rulemaking, user information, and international activities. 47 U.S.C. § 159(a), (b)(1)(A), and (g).

<sup>4</sup> Please note that this worksheet refers to "filers," "reporting entities," and "contributors" interchangeably, except where specifically distinguished.

<sup>5</sup> See 47 C.F.R. §§ 52.17 (numbering administration), 52.32 (local number portability), 54.703 (universal service), 64.604 (TRS).

<sup>6</sup> 47 U.S.C. § 413. See also 47 C.F.R. § 1.47.

<sup>7</sup> 47 C.F.R. § 64.1195.

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

<sup>9</sup> Section 254(d) applies not only to "every telecommunications carrier that provides interstate telecommunications services" but also to certain "other provider[s] of interstate telecommunications." 47 U.S.C. § 254(d) (emphasis added). Solely for the purposes of these Instructions, we use the terms "telecommunications services" and "telecommunications" interchangeably, unless otherwise specified. For more information on these terms, see 47 U.S.C. §§ 3(43), (46); *Federal-State Joint Board on Universal Service*, Report and Order, FCC 97-157, CC Docket No. 96-45 (rel. May 8, 1997) (*Universal Service Order*).

information of the user's choosing, without change in the form or content of the information as sent and received. For the purpose of filing, the term "interstate telecommunications" includes, but is not limited to, the following types of services: wireless telephony including cellular and personal communications services (PCS); paging and messaging services; dispatch services; mobile radio services; operator services; access to interexchange service; special access; wide area telecommunications services (WATS); subscriber toll-free services; 900 services; message telephone services (MTS); private line; telex; telegraph; video services; satellite services; and, resale services. Note, for example, that all incumbent and competitive local exchange carriers provide access services and, therefore, provide interstate telecommunications.

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

The following three sections list types of (non-common carrier) telecommunications providers that are not required to file the Form 499-A. Note that some carriers and telecommunications providers are required to file this worksheet, but may not be required to contribute to all support mechanisms. For example, some carriers may be exempt from contributing to the universal service support mechanisms (*e.g.*, because they are *de minimis*), but nevertheless must file because they are required to contribute to TRS, NANPA, or LNPA.

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

Section 54.708 of the Commission's rules states that telecommunications carriers and telecommunications providers are not required to contribute to the universal service support mechanisms for a given year if their contribution for that year is less than \$10,000.<sup>11</sup> Thus, providers that offer telecommunications for a fee exclusively on a non-common carrier basis need not file this worksheet if their contribution to the universal service support mechanisms would be *de minimis* under the universal service rules. In contrast, telecommunications carriers that meet the *de minimis* standard must file this worksheet (because they must contribute to other support and cost recovery mechanisms), but need not contribute to the universal service mechanisms. (See Figure 3 "Which telecommunications providers must contribute for which purposes" at page 24, below.)

Providers should complete the table contained in Figure 1 to determine whether they meet the *de minimis* standard. To complete Figure 1, potential filers must first complete block 4 of the Telecommunications Reporting Worksheet and enter the amounts from Line 420(d) and 420(e) in Figure 1. Telecommunications providers whose estimated contributions to universal service support mechanisms would be less than \$10,000 are considered *de minimis* for universal service contribution purposes and will not be required to contribute directly to universal service support mechanisms. Use Figure 1 to calculate estimated universal service contributions for the period January 2001 through December 2001.

Telecommunications providers that do not file this worksheet because they are *de minimis* for purposes of

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<sup>10</sup> 47 C.F.R. § 54.708.

<sup>11</sup> 47 C.F.R. § 54.708.

universal service contributions (and need not file for any other purpose) should retain Figure 1 and documentation of their contribution base revenues for 3 calendar years after the date each worksheet is due.

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

1	Interstate contribution base for filer (amount reportable on filer's Form 499-A; Line 420(d))	\$
2	International contribution base for filer (amount reportable on filer's Form 499-A; Line 420(e))	\$
3	Interstate contribution base for all affiliates* (total of amounts reportable on Form 499-A; Line 420(d) for all affiliates of the filer)	\$
4	International contribution base for all affiliates (total of amounts reportable on Form 499-A; Line 420(e) for all affiliates of the filer)	\$
5	Consolidated interstate contribution base: Line (1) + Line (3)	\$
6	Consolidated international contribution base: Line (2) + Line (4)	\$
7	Total potential contribution base for filer and its affiliates: Line (5) + Line (6)	\$
8	Combined interstate contribution base as a percentage of total potential contribution base: Line (5) / Line (7)	%
9	Interstate contribution base for filer from Line(1)	\$
10	If the amount in Line (8) is equal to or greater than 8%, enter into Line (10) the international contribution base for the filer from Line (2). If the amount on Line (8) is less than 8%, enter \$0	\$
11	Contribution base for the filer for determining contributions to universal service support mechanisms: Line (9) + Line (10)	\$
12	Estimation factor for determining whether to file a 499-A on April 1, 2001	0.070**
13	Estimated annual contribution: amount in Line (11) multiplied by Line (12)	\$

\* An affiliate is a "person that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person." See 47 U.S.C. § 153(1).

\*\* The estimation factor is slightly higher than the contribution factor announced for the first quarter of 2001. See Public Notice, DA 00-2764. Actual contribution factors for 2001 may increase or decrease depending on quarterly changes in program costs and the contribution base. Filers whose actual contribution requirements total less than \$10,000 for the calendar year will be treated as *de minimis* and will receive refunds, if necessary. Filers whose actual contribution requirements total \$10,000 or more are required to contribute to the universal service support mechanisms and must file this worksheet.

2. Exception for government, broadcasters, schools and libraries

Certain entities are explicitly exempted from contributing directly to the universal service support mechanisms and need not file this worksheet. Government entities that purchase telecommunications services in bulk on behalf of themselves, *e.g.*, state networks for schools and libraries, are not required to file or contribute directly to universal service. Public safety and local governmental entities licensed under Subpart B of Part 90 of the Commission's rules are not required to file or contribute directly to universal service. Similarly, if an entity provides interstate telecommunications exclusively to public safety or government entities and does not offer services to others, that entity is not required to file or contribute directly to universal service. In addition, broadcasters, non-profit schools, non-profit libraries, non-profit colleges, non-profit universities, and non-profit health care providers are not required to file the worksheet or contribute directly to universal service.

3. Exception for systems integrators and self providers

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

B. Filing by Legal Entity

**Each legal entity that provides interstate telecommunications service for a fee, including each affiliate or subsidiary of an entity, must complete separately and file a copy of the attached Telecommunications Reporting Worksheet.** Entities that have distinct articles of incorporation are separate legal entities. Entities may not file "summary" worksheets for more than one contributor. Each affiliate or subsidiary should identify their ultimate controlling parent or entity on Block 1 Line (106) -- Holding Company.

C. When and Where to File

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

Figure 2: Filing schedule

When to file	What to file	Where to file *
April 1	Completed Form 499-A	Form 499 Data Collection Agent Attn: Lori Terraciano 80 South Jefferson Rd. Whippany, NJ 07981
September 1	Completed Form 499-S	Form 499 Data Collection Agent Attn: Lori Terraciano 80 South Jefferson Rd. Whippany, NJ 07981
Telecommunications carriers within one week of a change in contact information, trade names, service territory or officers named in registration section	Completed Pages 1, 2, 3 and 7 of Form 499-A	Office of the Secretary Attention: Reference Information Center Copy Room: CY-A257 445 12th Street, S.W. Washington, D.C. 20554
Telecommunications carriers within one week of a change in information concerning their designated agent for service of process	Completed Pages 1 and 2 of Form 499-A	Chief, Market Disputes Resolution Division Enforcement Bureau Room: 5-A865 445 12th Street, S.W. Washington, D.C. 20554
* Do not send universal service, TRS, NANPA or LNPA contributions with this worksheet or to any of these addresses. The appropriate administrators will calculate the amount of contribution due and send a bill to the billing contact person and billing address identified in Line 208 of the Form 499-A.		

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

Form 499 Telecommunications Reporting Worksheet Information	Form499@neca.org (973) 560-4400
Common Carrier Bureau Industry Analysis Division TTY (Network Services Division)	(202) 418-0940 (202) 418-0484



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

Universal Service Administration	(973) 560-4400
TRS Administration	(973) 884-8173
NANPA Billing and Collection Agent	(973) 884-8173
Local Number Portability Administrators	(877) 245-5277

D. Rounding of Numbers and Negative Numbers

All information provided in the worksheet should be neatly printed in ink or typed. Please provide an original officer signature in ink in Line 605.

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

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

Negative Numbers. Carriers are directed to provide billed revenues without subtracting any expenses, allowances for uncollectibles or settlement payments and without making out-of-period adjustments. Therefore, do not enter negative numbers on the form.

E. Obligation to File Revisions

Line (609) provides check boxes to show whether the worksheet is the original filing or a revised filing for the year. A contributor must file a revised worksheet if it discovers an error in the data that it reports. Contributors generally close their books for financial purposes by the end of March. Accordingly, for such contributors, the April 1 filing should be based on closed books. Contributors should not include (carry back or bring forward) routine out-of-period adjustments to revenue data unless such adjustments would affect a reported amount by more than ten percent. Contributors should not file a revised April 1 Form 499-A Telecommunications Reporting Worksheet to reflect mergers, acquisitions, or sales of operating units. In the event that a contributor that filed a Form 499-A no longer exists, the successor company to the contributor's assets or operations is responsible for continuing to make payments, if any, for the funding period. However, filers should notify the universal service administrator so that the second-half revenue of the surviving entity can be calculated as the total combined revenues for the year minus the first-half revenue of each predecessor entity.

Contributors should file revised Form 499-A worksheets by December 1 of the same calendar year. Revisions filed after that must be accompanied by an explanation of the cause for the change along with complete documentation showing how the revised figures derive from corporate financial records.

F. Compliance

Contributors failing to file the Telecommunications Reporting Worksheet or to pay contributions in a timely fashion may be subject to the enforcement provisions of the Communications Act and any other applicable law. In addition, contributors may be billed by the administrators for reasonable costs, including interest and administrative costs that are caused by late, inaccurate, or untruthful filing of the worksheet or overdue contributions.<sup>12</sup>

III. Specific Instructions

A. Block 1: Contributor 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 is a six digit number that formerly was assigned as the Telecommunications Relay Service (TRS) Company Code. The FCC report *Carrier Locator: Interstate Service Providers*, which is available on the Commission's web site at [www.fcc.gov/ccb/stats](http://www.fcc.gov/ccb/stats), shows the Filer 499 ID for all entities that filed a Form 499-A in 2000. 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. New filers are assigned Filer 499 ID numbers after a completed Form 499 Telecommunications Reporting Worksheet is received by the data collection agent.

Line (102) -- enter the legal name of the filer as it appears on articles of incorporation and other legal documents. Each legal entity must file a separate worksheet.

Line (103) -- provide the Internal Revenue Service (IRS) employer identification number (EIN) for the filer. This should be the same EIN that the company uses to file federal excise taxes or income taxes, if the company offers services subject to that tax. 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 box that best describes the principal telecommunications activity of the filer. Use the following categories (please choose only one):

CAP/CLEC	(Competitive Access Provider/Competitive Local Exchange Carrier) -- competes with incumbent LECs to provide local exchange services, or telecommunications services that link customers with interexchange facilities, local exchange networks, or other customers.
Cellular/PCS/SMR (wireless telephony)	(Cellular, Personal Communications Service, and Specialized Mobile Radio - telephone service provider)

<sup>12</sup> See 47 C.F.R § 54.713 (universal service); 47 C.F.R § 64.604(c)(iii)(B) (TRS). See also 47 C.F.R. § 52.17(b) (NANPA); 47 C.F.R. § 52.33(c) (LNPA).

	-- primarily provides wireless telecommunications services (wireless telephony). 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.
Incumbent LEC	-- provides local exchange service. An incumbent local exchange carrier (LEC) generally is a carrier that was at one time franchised as a monopoly service provider. See 47 U.S.C. § 251(h).
IXC	(Interexchange Carrier) -- provides long distance telecommunications services substantially through switches or circuits that it owns or leases.
Local Reseller	-- provides local exchange or fixed telecommunications services by reselling services of other carriers.
OSP	(Operator Service Provider) -- serves customers needing the assistance of an operator to complete calls, or needing alternate billing arrangements such as collect calling.
Paging and Messaging	-- provides wireless paging or wireless messaging services. This category includes the provision of paging and messaging services by resale.
Payphone Service Provider	-- provides customers access to telephone networks through payphone equipment, special teleconference rooms, etc. Payphone service providers also are referred to as payphone aggregators.
Prepaid Card	-- provides prepaid calling card services by selling prepaid calling cards to the public or to retailers. Prepaid card providers typically resell the toll service of other carriers and determine the price of the service by setting the price of the card and controlling the number of minutes that the card can be used for.
Private Service Provider	-- offers telecommunications to others for a fee on a non-common carrier basis. This would include a company that offers excess capacity on a private system that it uses primarily for internal purposes.
Satellite	-- provides satellite space segment or earth stations that are used for telecommunications service.
Shared Tenant Service Provider	-- 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.

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.

Line (106) -- provide the name of the contributor's holding company or controlling entity, if any. The holding company need not be a common carrier. All reporting affiliates or commonly controlled contributors should have the same name appearing in Line (106). An affiliate is a "person that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person." *See* 47 U.S.C. § 153(1).

Line (107) -- provide the FCC Registration Number (FRN). 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](mailto:CORES@fcc.gov).

Line (108) -- provide the name of the management company, if the contributor is managed by an entity other than itself. If the reporting entity and one or more other contributors is commonly managed, then each should show the same management company on Line (108). Contributors 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 carrier in order to resolve complaints. If this address is the same as the mailing address of the corporate headquarters in Line (109), then enter "same" on this line.

Line (111) -- enter a telephone number that can be used for customer inquiries.

Line (112) -- provide all names that the reporting entity used in the past three years for providing telecommunications services. The worksheet provides space for additional names for carrier activities (other than that contained on Line (104)). Use an additional sheet if this space is not sufficient. Enter all names by which the contributor would be known to customers, government bodies, creditors, the press, etc. This list must include the carrier's billing agents if those parties, rather than the carrier, 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 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-filer might exist, and also to ensure that entities are not billed improperly for predecessor companies that no longer exist.

**B. Block 2: Contact Information**

**Block 2-A: Personal 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 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.

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 contributor 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 local number portability administration contributions will be sent to this address unless other arrangements are made via written request.

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

Lines (209-218) -- The second part of Block 2 contains information on the contributor's agents for service of process, including the agent located in the District of Columbia ("D.C. Agent"), as required of all carriers pursuant to section 1.47(h) of the Commission's rules. 47 C.F.R. § 1.47(h). All carriers 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 carrier 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 carrier may elect to provide an alternate agent for service of process located outside the District of Columbia. Reporting entities other than carriers need only report one agent for service of process, whether located inside the District of Columbia or otherwise.

Note: All carriers must notify the FCC within one week if the contact information changes for their D.C. Agent. Any such carrier should report changes by completing pages 1 and 2 of the April 1 Form 499A and filing it with the Office of the Secretary, directed to the attention of:

Chief, Market Disputes Resolution Division  
Enforcement Bureau  
Room 5-A865  
445 12th Street, S.W.  
Washington, D.C. 20554

**Block 2-C: FCC Registration Information**

Lines (219-225) -- The third part of Block 3 contains FCC registration information, as required of all interstate telecommunications carriers pursuant to section 64.1195 of the Commission's rules. 47 C.F.R. § 64.1195. As explained above, virtually all carriers filing the Form 499 are considered to be interstate carriers. Interstate telecommunications carriers 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 supplied for other 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. 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 (219). If the legal entity is owned by two partners, list the second partner on Line (220). 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 (225) -- check those jurisdictions where the filing entity provided telecommunications service in the past 15 months, and any additional jurisdictions in which the filing entity expects to provide telecommunications service in the next 12 months.

Note: All carriers must notify the FCC within one week if there is a change in any of the following types of information: business name(s) or addresses on Lines (102, 104, 109, and 112); Form 499 contact information on Lines (203-206); names and addresses of officers on Lines (219-224); or jurisdictions in which the legal entity operates on Line (225). Any such carrier should report changes by completing pages 1, 2, 3, and 7 of the April 2001 Form 499-A and filing it with the Office of the Secretary, directed to the attention of:

Office of the Secretary  
Attention: Reference Information Center Copy  
Room: CY-A257  
445 12th Street, S.W.  
Washington, D.C. 20554

C. Block 3 and Block 4: Contributor Revenue Information

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; 403-420) contain detailed revenue data.

1. Separating revenue from other contributors to the federal universal service support mechanisms (block 3) from end-user and non-telecommunications revenue (block 4) information (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 other contributors to the federal universal service support mechanisms are revenues from services provided by underlying carriers to other carriers for resale and are referred to herein as "carrier's carrier revenues" or "revenues from resellers." Revenues from all other sources consist primarily of revenues from services provided to end users, referred to here as "end-user revenues." This category includes 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 offerings; and 2) can reasonably be expected to contribute to federal universal service support mechanisms based on revenues from those offerings.

Each contributor 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: legal name; address; name of a contact person; and phone number of the contact person. If the underlying contributor does not have independent reason to know that the entity will, in fact, resell service and contribute to the federal universal service support mechanisms, then the underlying carrier should either obtain a signed statement to that effect or report those revenues as end user revenues.

Note: For the purposes of filling out this worksheet -- and for calculating contributions to the universal service support mechanisms -- certain telecommunications carriers and service providers may be exempt from contribution to the universal service support mechanisms. These exempt entities, including "international only" and "intrastate only" carriers and carriers 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) in 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 nonregulated 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 should include revenues derived from the 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 billed revenues may be distinct from booked revenues. 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.

Where two contributors have merged prior to filing, 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. See also Section II-E, above.

Gross revenues also should include any surcharges on telecommunications services that are billed to the customer and either retained by the contributor 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 revenue 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. contributors with no allowances for settlement payments. International settlement receipts for foreign billed service should not be included in revenues.

If you have any revenue for Lines (303-314) and (402-420), you may not omit the dollar amounts from column (a) even if 100% of the revenue is for interstate or international service.

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

Columns (b), (c), (d), and (e) are provided to identify the part of gross revenues that arise from interstate and international service for each entry in 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.

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 LEC 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. Note that under the Commission's rules, 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.<sup>13</sup> In general, flat-rated unbundled network access

<sup>13</sup> See 47 C.F.R. § 36.154(a).



elements should be classified according to the regulatory agency that has primary jurisdiction over the contracts.

**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 revenue that it has billed for interstate and international services, it should enter those amounts in columns (d) and (e), respectively.

In many cases, interstate and international revenues cannot be determined directly from corporate books of account or subsidiary records. Filers that cannot so derive interstate and international revenues or that cannot derive the line-by-line revenue breakdowns 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. 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 revenue as the amount in column (a) times the percentage in column (b), and calculate the amount of international revenue 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 for common carriers providing international telecommunications services: the total revenue identified as international on Line 419(e) should match the total U.S. billed revenue that will be reported on July 31 of each year pursuant to 47 C.F.R. § 43.61.

Note that under interim guidelines,<sup>14</sup> the FCC provides the following safe harbor percentages of interstate revenues associated with Line (309), Line (409) and Line (410):

- 15% of cellular and broadband PCS telecommunications revenues
- 12% of paging revenues
- 1% of analog SMR dispatch revenues

Wireless telecommunications providers that choose to avail themselves of these safe harbor percentages for interstate revenue may assume that the FCC will not find it necessary to review or question the data underlying their reported percentages.

#### 4. Explanation of revenue categories

The revenue detail provided on Lines (303) through (314) and Lines (403) through (418) should total to total gross revenue reported on Line (419). This section explains the detailed revenue categories.

Filers are instructed to report revenues from other universal service contributors in Lines (303) through (314). Filers are instructed to report all other revenues in 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

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<sup>14</sup> *Federal-State Joint Board on Universal Service*, Memorandum Opinion and Order and Further Notice of Proposed Rulemaking, CC Docket No. 096-45, 13 FCC Rcd 21252, 21258-60 (Oct 26, 1998).

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.

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 or fixed wireless technologies and can be used for either local exchange service, private communications, or access to toll services.

Line (303) and Line (404) -- Monthly service, local calling, connection charges, vertical features, and other local exchange services should include the basic local service revenues except for local private line revenues, access revenues, and revenues from providing mobile or cellular services. For carriers required to use the USOA, these lines should include Account 5001 -- Basic area revenue; Account 5002 -- Optional extended area revenue; Account 5050 -- Customer premises revenue; Account 5060 -- Other local exchange revenue; and Account 5069 -- Other local exchange revenue settlements. Line (303) also should include amounts in Account 5004 -- Other mobile services revenue -- that were derived from connecting with mobile service carriers. Revenues for services provided to carriers should be divided between Line (303a) -- provided as unbundled network elements (UNEs) -- and Line (303b) -- provided under tariffs or arrangements other than unbundled network elements (for example, resale). Line (303b) should include Presubscribed Interexchange Carrier Charge (PICC) charges levied on carriers.

Line (304) -- Per-minute charges for originating or terminating calls should include Account 5082 -- Switched access revenue -- and any revenues in Account 5084 -- State access revenue -- that were based on per-minute charges including bulk billed per minute charges. This line also would include Account 5003 -- Cellular mobile revenue (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 traffic on their networks. Revenues for originating and terminating minutes should be divided between Line (304a) -- provided as unbundled network elements or other contract arrangements and Line (304b) -- provided under state or federal access tariffs. Do not include international settlement receipts for foreign-billed service.

Line (405) -- This Line 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, this Line should not include charges to end users for special access services (which are reported in Line 406). Line (405) should include revenues in Account 5081 -- End-user revenue -- as well as the appropriate portion of revenues in Account 5084 -- State access revenue. Contributors that do not have subscriber line charge tariffs on file with the Commission or with a state utility commission 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, and/or predefined transmission paths. These lines should include amounts recorded in Account 5040 -- Local private line revenue. These lines also should include Account 5083 -- Special access revenue -- and any intrastate special access revenues in Account 5084 -- State access revenue.

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. Line (407) primarily will consist of revenues from coin sent paid

traffic and will include revenue in Account 5280 -- Nonregulated operating revenue. Do not deduct commission payments to premises owners.

Line (307) and Line (408) -- Other local telecommunications service revenues should include some revenues contained in Account 5200 -- Miscellaneous revenue -- as well as other local telecommunications service revenues that reasonably would not be included with one of the other local service revenue categories. Line (307) should include charges for physical collocation of equipment pursuant to 47 U.S.C. § 251(c)(6). Lines (307) and (408) should exclude: enhanced services; billing and collection; customer premises equipment sale, lease or insurance; published directory revenues; internet service provider charges and any non-telecommunications revenues.

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 or credits for subsidized services provided to schools, libraries, and rural health care providers. 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.

#### 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. For services provided to end users, Line (409) should contain monthly charges, activation fees, and service order processing charges, etc. Line (410) should contain message charges, including any roaming charges assessed for calls placed out of customers' home areas. Lines (409) and (410) should include amounts in Account 5004 -- Other mobile service revenue -- that were derived from providing service directly to the public. 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 air time should be reported on Line (410). Toll charges to mobile service customers should be included in the Lines (413) or (414), as appropriate.

#### Toll carrier service revenue categories

Toll services are telecommunications services, wireline or wireless, 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 or to retail establishments. Gross billed revenues should represent the amounts actually paid by 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 revenues.

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). Contributors 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 in Line (411) and calls paid for by coins deposited in the phone should be included in Line (407).

Line (311) and Line (414) -- Ordinary long distance and other switched toll services should include amounts from Account 5100 -- Long distance message revenue -- except for amounts reported on Lines (310), (407), (411), (412) or (413). Line (311) and Line (414) should include ordinary message telephone service (MTS), WATS, 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, package plans giving fixed amounts of toll minutes, and monthly minimums.

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. This category should include revenues from the resale of special access services. Line (312) and Line (415) should include Account 5120 -- Long distance private network revenue.

Line (313) and Line (416) -- Satellite service 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 in Lines (313) and (416).

Line (314) and Line (417) -- All other long distance service should include all other revenues from providing long distance communications services. These lines should include Account 5160 -- Other long distance revenue.

#### 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 the universal service support mechanisms must be shown on Line (403).

Line (418) -- Other revenue that should not be reported in the contribution bases. Filers may have revenues on their books that are not derived from telecommunications or that are derived from telecommunications-related functions 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 common carrier 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. These services are exempt from contribution requirements and should be reported in Line (418). Line (418) should include Account 5230 -- Directory revenues -- and Account 5270 -- Carrier billing and collection revenue. Line (418) should include revenues from the sale, lease, maintenance, or insurance of customer premises equipment (CPE), inside wiring charges, inside wiring maintenance insurance, and all non-telecommunications service revenues on the reporting entity's books. Line (418) should include revenues from providing open video systems (OVS), cable leased access, and direct broadcast satellite (DBS) services.

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. Enter the subtotal of Lines (403) through (411) and Lines (413) through (417). The totals on this line represent end-user revenues for the purpose of determining contributions to universal service support mechanisms. Note that these lines contain end-user revenues from carriers and telecommunications service providers that are exempt (*e.g.*, carriers that meet the universal service *de minimis* exception, or that provide "international only" service) from contributing to universal service support mechanisms. Since these universal service exempt entities generally do contribute directly to the TRS, local number portability, and NANPA mechanisms, revenue from these entities need not be included in contribution bases for those mechanisms. Thus, underlying carriers may, if they elect to, identify these amounts on Line (511).

**G. 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).

Lines (503-510) -- In these lines, filers should identify the percentages of their revenues by LNPA region. Filers that have certified that they are exempt from contributing to the shared costs of local number portability need not provide these breakdowns. Carriers should calculate or estimate the percentage of revenue that they billed in each region based on the amount of service 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.

Line (511) -- see instructions for Line (420) in Section III-C-4.

**H. 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 by checking the box next to the mechanism that they are exempt from. As explained above, the 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, local number portability, 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, local number portability, and NANPA mechanisms. Section IV-A provides summary information on which filers must contribute and which filers are exempt from particular contribution requirements.

**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 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 Form 499.

Line (604) -- Filers may use the box in Line (604) 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.<sup>15</sup> 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 (605-608) -- 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. 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 605 must be in ink.

Line (609) -- Indicate whether this filing is an original filing or a revised filing. See Section II-E.

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<sup>15</sup> 47 C.F.R. § 0.459. See also *Examination of Current Policy Concerning the Treatment of Confidential Information Submitted to the Commission*, Report and Order, FCC 98-184, GC Docket No. 96-55 (rel. Aug. 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).

IV. Calculation of Contributions

A. Contribution Requirements

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

**Federal universal service support mechanisms.** Entities that provide interstate telecommunications to the public for a fee will be considered telecommunications carriers providing interstate telecommunications services and must contribute to the universal service support mechanisms. See 47 C.F.R. § 54.706.

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

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

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

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

Figure 3: Which telecommunications providers must contribute for which purposes<sup>16</sup>

Filing required	Universal Service	TRS	NANPA	LNPA
	April 1 (499-A) and September 1 (499-S)	April 1 (499-A)		
<i>De minimis</i> payphone aggregators that do not also have telecommunications carrier revenue		X		
Other payphone aggregators that do not also have telecommunications carrier revenue	X	X		
Private telecommunications providers (i.e., with no telecommunications carrier revenue) that are <i>de minimis</i>				
Other private telecommunications providers (i.e., with no telecommunications carrier revenue) that offer interstate telecommunications for a fee	X			
Telecommunications carriers that provide services only to other universal service contributors			X	X
Telecommunications carriers that provide only international services		X	X	X
Telecommunications carriers that provide only intrastate services			X	X
Satellite carriers providing interstate telecommunications services	X	X	X	X
<i>De minimis</i> telecommunications carriers providing interstate telecommunications		X	X	X
All other telecommunications carriers providing interstate telecommunications	X	X	X	X

<sup>16</sup> This chart is provided for informational purposes only. It is not intended to be exhaustive, nor is it intended to serve as legal guidance or precedent. Filers are instructed to consult the Commission’s rules and orders to determine whether they must contribute to one or more of the mechanisms. See 47 C.F.R. §§ 52.17, 52.32, 54.706, 64.604.



**B. Contribution Bases**

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

Figure 4: Contribution bases

Support Mechanism	Funding Basis
Universal service low income and high cost	Line (420)(d) + Line 420(e)*
Universal service schools and libraries and rural health care	Line (420)(d) + Line 420(e)*
TRS (Filers with end-user revenue must pay a minimum of \$25)	Line (420)(d) plus Line 420(e) plus Line (412)(e) less Line (511)(b)
NANPA (Filers with end-user revenue must pay a minimum of \$25. Filers with no end user revenue must pay \$25)	Line (420)(a) plus Line (412)(a) less Line (511)(a)
LNPA - by region (Filers with no end-user revenue must pay \$100)	Line (420)(a) plus Line (412)(a) less Line (511)(a) times percentage of end-user revenue shown in Lines (503) through (509)
* Line 420(e) is excluded if the total of amounts on Line 420(d) for the filing entity consolidated with all affiliates is 8% or less than the total of Line 420(d) + Line 420(e) for the filing entity consolidated with all affiliates. See 47 C.F.R. §§54.706(c).	

V. **Reminders**

- Is the filer affiliated with another telecommunications provider? Each legal entity must file separately. Each affiliate or subsidiary **must** show the same holding company name on Line (106).
- Provide data for all lines that apply. Show a zero for services for which the contributor 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.
- Some contributors must file twice a year. Filers that are required to contribute to universal service support mechanisms are also required to file a Form 499-S on September 1.
- Wherever possible, revenue information should be taken from the contributors' 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 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/ccb/filing.pdf](http://www.fcc.gov/ccb/filing.pdf).

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

Form 499 Telecommunications Reporting Worksheet Information	Form499@neca.org (973) 560-4400
Common Carrier Bureau Industry Analysis Division	(202) 418-0940
TTY (Network Services Division)	(202) 418-0484

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

Universal Service Administration	(973) 560-4400
TRS Administration	(973) 884-8173
NANPA Billing and Collection Agent	(973) 884-8173
Local Number Portability Administrators	(877) 245-5277

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