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**UPDATE**  
**March 22, 2023**

**FCC Form 499-A Due April 3, 2023**

All providers of telecommunications, including resellers and those offering interconnected VoIP service, with very limited exceptions, must file their annual telecommunications revenue report (Form 499-A) **on or before April 3, 2023** (April 1<sup>st</sup> falls on a Saturday). This includes any entity that relies on the *de minimis* exception for contributions to the federal Universal Service Fund (“USF”).

Information reported on Form 499-A is used to calculate the support contribution an entity must pay into the USF as well as the Telecommunications Relay Service (“TRS”), North America Numbering Plan (“NANP”), and Local Number Portability Administration (“LNPA”) funds. Providers owing less than \$10,000 in USF support are considered *de minimis* and do not have to contribute to USF, but must still file the form and pay any TRS and NANP contributions due.

All covered providers must complete the [Form 499-A Worksheet](#) (also available as an [online form](#)) using 2022 revenue data.

Note: Each USF-related violation carries its own forfeiture amount. Failure to file Form 499-A or failure to file the form on time can result in hefty financial penalties. Additional forfeitures can be assessed for failing to contribute to USF, TRS, and NANP.

If you have any questions regarding these filings, please contact Bruce Beard at (314) 394-1535 or [bbeard@cinnamonmueller.com](mailto:bbeard@cinnamonmueller.com).

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