



REGULATORY FEES FACT SHEET

Federal Communications Commission
45 L Street NE
Washington, DC 20554

News Media Information 202-418-0500
Internet: www.fcc.gov

Released: September 1, 2026

FY 2026 REGULATORY FEES – WIRELINE COMPETITION BUREAU

On August 27, 2026, the Commission released the *FY 2026 Regulatory Fees Report and Order*.¹ This document is available for viewing at <http://www.fcc.gov/regfees>. Regulatory fee payments must be received by the Commission no later than 11:59 PM, Eastern Daylight Time, on September 24, 2026.² While FY 2026 regulatory fees will not become effective until the Order is published in the Federal Register, regulatees, at their own discretion, may submit payments at any time before the FY 2026 regulatory fees due date.

The Commission has discontinued the use of the Fee Filer system and incorporated this payment system into the Commission Registration System (CORES). To use CORES, you need to be registered with the FCC at <https://apps2.fcc.gov/fccUserReg/pages/login.htm>. Once your FCC username is registered and verified, you can access CORES and select the option to associate your existing FRN to that username, if you have not already done so. To make a FY 2026 regulatory fee payment, log in to the following website using your username and password: <https://apps.fcc.gov/cores/userLogin.do>.

Commission licensees and regulatees should consult the *FY 2026 Regulatory Fees Report and Order* for specific information concerning regulatory fee payment obligations, the regulatory fee process, and regulatory fee requirements for payment. The Commission also publishes industry-specific guidance in *FY 2026 – Who Owes Fees and What Is My Fee*, and can be found on the Commission website at <http://www.fcc.gov/regfees>.

This Fact Sheet provides information for interstate telecommunications service providers (ITSPs) to help them prepare and pay their regulatory fees. ITSPs typically identify themselves on FCC Form 499-A filings as providing one or more services, including ILEC, CLEC, interconnected VoIP, resale, and other services.³

The National Exchange Carrier Association (NECA) is permitted to process regulatory fees on behalf of its pooling exchange carriers and to submit their consolidated fees to the Commission.⁴

¹ *Review of the Commission's Assessment and Collection of Regulatory Fees for Fiscal Year 2026*, MD Docket No. 26-94, Report and Order, FCC 26-59 (rel. Aug. 27, 2026) (*FY 2026 Regulatory Fees Report and Order*).

² The Commission has instituted a mandatory electronic payment policy, which means that licensees will not be able to make regulatory fee payments by check, money order, or cashier's check. Only credit card, ACH, and wire transfer payments will be accepted. Please make sure that your electronic fee payment is made and the transaction is complete by the due date of FY 2026 regulatory fees.

³ ITSPs that timely filed an FCC 499-A (OMB Control No. 3060-0855) by April 1, 2026, will have their FY 2026 regulatory fees calculated on the basis of the information contained therein.

⁴ It is not mandatory for NECA to collect regulatory fees for the Commission. In FY 2026, NECA has opted not to collect regulatory fees and submit them to the Commission.

Fee Payment Amount and Payment Type Code for ITSPs

Fee Payment Amount: \$0.0055 per dollar of subject revenue

Payment Type Code: 2672

Regulatory Fee Obligation and FCC Form 499-A

This Fact Sheet provides information for ITSP providers to prepare and to pay their ITSP regulatory fees. As in prior years, ITSP providers in FY 2026 will not receive a pre-completed regulatory fee bill (FCC Form 159-B) in the mail from the Commission. An ITSP regulatory fee bill will be created, but this bill will be available for viewing only by accessing CORES at <https://apps.fcc.gov/core/userLogin.do>. ITSP providers are also required to make regulatory fee payments for all other fee categories. The ITSP bill that is accessible in CORES is based on information that was provided on FCC Form 499-A, which was due on April 1, 2026, and includes revised 499-A filings processed through July 31, 2026.

Toll Free Number Regulatory Fee

Responsible Organizations (RespOrg) are required to pay regulatory fees for toll free numbers (TFN).⁵ The toll free number count for FY 2026 regulatory fees has already been loaded in CORES, and are based on a toll free number count as of December 14, 2025. Data for the toll free number count for each RespOrg has been provided by SOMOS, the administrator of toll free numbers. RespOrgs will not need to determine their toll free number count; the quantity field will be pre-populated in CORES. To view your toll free number count and pay the fees, RespOrgs will need to log into CORES (<https://apps.fcc.gov/core/userLogin.do>) with the proper username and password. To use CORES, you need to be registered with the FCC at <https://apps2.fcc.gov/fccUserReg/pages/login.htm>. If you do not see your toll free number bill in CORES, please contact the Financial Operations help desk at 877-480-3201, Option 6. For technical assistance, please call 877-480-3201, Option 1.

A number of RespOrgs are listed as non-U.S. entities (e.g., Canadian). Because it is difficult to determine which of the toll free numbers held by non-U.S. RespOrgs are accessible to the United States, the Commission has determined that in FY 2026 non-U.S. RespOrgs are not subject to the Toll Free Number regulatory fee. However, the Commission reserves the right to change the criteria that non-U.S. RespOrgs are not subject to regulatory fees.

Fee Payment Amount and Payment Type Code for the Toll Free Number Regulatory Fee

Fee Payment Amount: \$0.10 per Toll Free Number

Payment Type Code: 2691

MANDATORY USE OF THE COMMISSION REGISTRATION SYSTEM (CORES)

All regulatory fee payors are required to use CORES for fee filing and payment via Automated Clearing House (ACH), credit card or Visa or MasterCard debit card. Licensees and regulatees must first enter CORES with a valid username and password at: <https://apps2.fcc.gov/fccUserReg/pages/login.htm>, and follow the online prompts to review their data and submit an electronic fee payment. **The use of CORES to pay regulatory fees is mandatory, and payments in the form of checks, money orders, and**

⁵ *Assessment and Collection of Regulatory Fees for Fiscal Year 2015*, MD Docket No. 15-121, Report and Order and Further Notice of Proposed Rulemaking, 30 FCC Rcd 5354 (2015).

cashier's checks will not be accepted.⁶ To make a wire transfer payment, please enter CORES and submit your fee information, and then complete and fax your financial institution's wire cover memo and an electronic FCC Form 159 (or equivalent) to the Commission at (202) 418-2843, or send an e-mail to RROGWIREFAXES@fcc.gov at least one hour before initiating the wire transfer (but on the same business day) so as not to delay crediting the account. Please include your **FRN, Voucher Number, Payer Name, and the Amount of the Wire** in the wire cover memo to assist us in posting your payment quickly, and to avoid costly delays that could result in penalties and interest for missing the payment due date. Please see the following link, <https://www.fcc.gov/licensing-databases/fees/wire-transfer>, for information on initiating a wire transfer. Please note that most wire transfers initiated after 6:00 p.m. (EDT) will be credited the next business day. Please also note that ACH, credit card and debit card transactions could take several days for payment to be transferred from a financial institution to the Commission. **Therefore, any automated notification you receive from the Commission or Pay.gov following submission of your payment is an acknowledgement of submission, and not an acknowledgement that the funds have been received by the Commission. As a precaution, fee payors should always check their bank statements or with their banks to ensure that the funds have actually been transferred to the Commission by the regulatory fee payment due date.**

DE MINIMIS REGULATORY FEE LEVEL

Regulatees whose total FY 2026 annual regulatory fee liability, including all categories of regulatory fees for which payment is due, is \$1,000 or less are exempt from payment of FY 2026 regulatory fees. Thus, if the sum total of all annual FY 2026 regulatory fees is \$1,000 or less, your fees are considered de minimis, and you do not have to pay FY 2026 regulatory fees. If your fees are de minimis, you will not need to report this exemption to the Commission. The de minimis threshold applies only to filers of annual regulatory fees (not regulatory fees paid through multi-year wireless filings), and it is not a permanent exemption. Rather, each regulatee will need to re-evaluate and re-calculate its regulatory fee liability each year in order to determine whether it meets the de minimis exemption established by the Commission's annual regulatory fee order. Regulatees are responsible for calculating their total fee obligation to determine whether they qualify for this de minimis exemption. The Commission reserves the right to request documentation that supports a de minimis exemption claim.

To Begin the Process:

To begin the process of paying your FY 2026 ITSP regulatory fee, please log in to the following website using your username and password: <https://apps.fcc.gov/cores/userLogin.do>.

ITSP providers may incorporate within a single payment the ITSP fee and any other regulatory fee that is owed. After logging into CORES with your username and password, the FRN associated with the ITSP regulatory fee will bring up a pre-completed worksheet resembling an FCC Form 159-W. ITSP providers will then have an opportunity to electronically edit the pre-completed ITSP worksheet. Upon completion of the edits, the provider will then be able to pay electronically. Please note that if the FCC Form 159-W is revised, it is the responsibility of the ITSP provider to file a revised FCC Form 499-A with the Universal Service Administrative Company (USAC). Until this revised FCC Form 499-A is filed with USAC, the Commission will continue to use the original FCC Form 499-A upon which the regulatory fee bill was created as the official regulatory fee amount due.

⁶ Payors should note that this change will mean that entities that have previously paid both regulatory fees and application fees at the same time by paper check will no longer be able to do so because regulatory fees payments by paper check will no longer be accepted.

Payment methods for electronic filings:

- Online Credit Card via CORES (see paragraph below on limits to credit card transactions).
- Online ACH Debit from Bank Account, via CORES.
- Wire Transfer (preceded by a faxed ((202) 418-2843)) copy of a CORES-generated “Wire Transfer Instructions” see <http://www.fcc.gov/fees/wiretran.html> for full instructions.) You can also send an e-mail to RROGWIREFAXES@fcc.gov along with the “Wire Transfer Instructions.”

Limitations on Credit Card Transactions

In accordance with *Treasury Financial Manual*, Volume I, Part 5, Chapter 7000, Section 7055.20, *Transaction Maximums*, the highest amount that can be charged on a credit card for transactions with federal agencies is \$24,999.99.⁷ Transactions greater than \$24,999.99 will be rejected. This limit applies to single payments or bundled payments of more than one bill. Multiple transactions to a single agency in one day may be aggregated and treated as a single transaction subject to the \$24,999.99 limit. Customers who wish to pay an amount greater than \$24,999.99 should consider available electronic alternatives such as Visa or MasterCard debit cards, ACH debits from a bank account, and wire transfers. Each of these payment options is available after submitting regulatory fee information through CORES. Further details will be provided regarding payment methods and procedures at the time of FY 2026 regulatory fee collection in Fact Sheets, available at <http://www.fcc.gov/regfees>.

Regulatory fee payments that exceed the U.S. Treasury limit and are rejected by Treasury, causing a payment not to meet the required payment deadline, will be subject to interest, fees, and a 25% late payment penalty.

Corrections to ITSP Worksheet and the De Minimis Fee Exemption (\$1,000 or Less)

Please review the information on the FCC Form 159-W to ensure that the data used to calculate the fee amount is correct. If the data is not correct, a revised FCC Form 499-A will need to be filed with USAC. If the data is correct and the sum total of all regulatory fee obligations, including the ITSP fee, is \$1,000 or less, then no FY 2026 regulatory fee is due. If this is the case, there is no need to respond to the Commission regarding the ITSP regulatory fee.

FREQUENTLY ASKED QUESTIONS

Question 1. What is the FCC Form 499-A Telecommunications Reporting Worksheet?

As required under the Communications Act of 1934, as amended,⁸ 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 congressional-directed objectives, contributions are collected from all telecommunications carriers providing interstate telecommunications and certain other providers of telecommunications. In 1999, the Commission

⁷ Customers who owe an amount on a bill, debt, or other obligation due to the federal government are prohibited from splitting the total amount due into multiple payments. Splitting an amount owed into several payment transactions violates the credit card network and the Bureau of Fiscal Service rules. An amount owed that exceeds the \$24,999.99 maximum, may not be split into two or more payment transactions in the same day by using one or multiple cards. Also, an amount owed that exceeds the \$24,999.99 maximum may not be split into two or more transactions over multiple days by using one or more cards. *Treasury Financial Manual*, Volume I, part 5, Chapter 7000, Section 7055.30, *Prohibition on Splitting Transactions*.

⁸ 47 U.S.C. §§ 151, 225, 251, 254.

amended its rules so that for the purpose of determining their contribution(s), contributors to these mechanisms need only file the FCC Form 499-A Telecommunications Reporting Worksheet.⁹ The FCC Form 499-A is filed by interstate service providers each year on April 1. A copy of the form and instructions can be downloaded at <http://www.fcc.gov/forms>.

Question 2. Which companies must file an FCC Form 499-A?

All providers of telecommunications and Interconnected VoIP services within the United States, with very limited exceptions, must file an FCC Form 499-A.¹⁰ 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. As a general matter, each legal entity that provides interstate telecommunications and Interconnected VoIP services for a fee, including each affiliate or subsidiary of an entity, must complete separately and file a copy of the FCC Form 499-A. The Commission, however, has adopted an exception to the separate legal-entity requirement, which enables contributors meeting certain criteria to file the FCC Form 499-A on a consolidated basis.

For purposes of determining whether an entity provides telecommunications, please note that the term “telecommunications” means the transmission, between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received. For the purpose of filing, the term “interstate telecommunications” includes, but is not limited to, the following types of services: wireless telephony including cellular and personal communications services (PCS); paging and messaging services; dispatch services; mobile radio services; operator services; access to interexchange service; interconnected Voice over Internet Protocol (VoIP) 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 local exchange carriers provide access services and, therefore, provide interstate telecommunications. “Interconnected VoIP service” is defined in 47 CFR § 9.3.

Note: Entities that offer interstate telecommunications and Interconnected VoIP services for a fee to the public, even if only to a narrow or limited class of users that utilize their services, must file the FCC Form 499-A and are subject to the universal service contribution requirement. This includes 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.¹¹

⁹ 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, CC Docket No. 98-171, Report and Order, 14 FCC Rcd 16602 (1999) (Contributor Reporting Requirements Order).

¹⁰ Section 254(d) applies not only to “every telecommunications carrier that provides interstate telecommunications services” but also to certain “other providers of interstate telecommunications.” 47 U.S.C. § 254(d) (emphasis added).

¹¹ See Federal-State Joint Board on Universal Service, 1998 Biennial Regulatory Review – Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms, Telecommunications Services for Individuals with Hearing and Speech Disabilities, and the Americans with Disabilities Act of 1990, Administration of the North American Numbering Plan Cost Recovery Contribution Factor and Fund Size, Number Resource Optimization, Telephone Number Portability, Truth-in-Billing and Billing Format, CC Docket Nos. 96-45, 98-171, 90-571, 92-237, 99-200, 95-116, and 98-170, Further Notice of Proposed Rulemaking and Report and Order, 17 FCC Rcd 3752 (2002).

Question 3. Should all FCC Form 499-A filers also pay ITSP regulatory fees?

No. Interstate service providers that have mobile service or satellite service revenues but that do not have interstate local revenues or interstate toll revenues are exempt from payment of ITSP fees. Interstate service providers that provide service to only other carriers are also exempt from paying ITSP regulatory fees. Governmental entities and entities that are tax exempt under § 501 of the Internal Revenue Code are exempt. Carriers whose total regulatory fee payment obligation is \$1,000 or less are also exempt. However, the vast majority of FCC Form 499-A filers are required to pay ITSP regulatory fees.

Question 4. Should a carrier make a regulatory fee payment if it has not filed an FCC Form 499-A?

Yes. If a telecommunications or Interconnected VoIP service provider offered interstate telecommunications services in 2025, then it should have filed an FCC Form 499-A and is required to pay the appropriate regulatory fee payment. The FCC Form 499-A was due on April 1, 2026, and should have contained revenue information for calendar year 2025. Carriers which have not yet filed the FCC Form 499-A should contact USAC at (888) 641-8722, Option 4, in order to obtain a filing package and to be assigned a 6-digit Filer 499 ID number. If a carrier has forgotten its Filer 499 ID, it may contact USAC at (888) 641-8722.

Question 5. What types of revenues are reported on the FCC Form 499-A?

The FCC Form 499-A requires filers to disclose all revenues from all goods and services, including revenues from non-regulated and non-telecommunications services. Detailed information is submitted for telecommunications and Interconnected VoIP services provided to other carriers, for telecommunications and Interconnected VoIP provided to end users, and for other goods and services. The detailed information is used to classify revenues. Only certain revenues are subject to the ITSP regulatory fee.

Question 6. When calculating the ITSP regulatory fee, what kind of costs can be deducted from revenues that appear on FCC Form 499-A?

None. The ITSP regulatory fee is based on billed interstate and international end-user revenues for local and most toll services. Other types of revenues provided on FCC Form 499-A are excluded. Filers are not allowed to deduct any expenses from subject end-user revenues. Filers may not reduce revenues to reflect uncollectible amounts.

Question 7. Where can I call to get help calculating my ITSP regulatory fee?

Call the Financial Operations help desk at (877) 480-3201, Option 6, or (202) 418-1995.

DO NOT MAIL IN THIS FORM

Approved by OMB
3060-0589

**FCC FORM 159-W
INTERSTATE TELEPHONE SERVICE PROVIDER WORKSHEET**

Payer Name:		Filer 499 ID (FCC Form 499-A, Line 101):
Calendar Year 2025 Revenue Information (show amounts in whole dollars)		
1	Service provided by U.S. carriers that both originates and terminates in foreign points. FCC Form 499-A, Line 412 (e)	
2	Interstate end-user revenues from all telecommunications services. FCC Form 499-A, Line 420 (d)	
3	International end-user revenues from all telecommunications and VoIP services except international-to-international. FCC Form 499-A, Line 420 (e)	
4	Total interstate and international end-user revenues (Sum of lines 1, 2 and 3) Note: Also enter this number on Block (28A) - FCC Code 1.	
5	End-user interstate mobile service monthly and activation charges. FCC Form 499-A, Line 409 (d)	
6	End-user international mobile service monthly and activation charges. FCC Form 499-A, Line 409 (e)	
7	End-user interstate mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A, Line 410 (d)	
8	End-user international mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A, Line 410 (e)	
9	End-user interstate satellite service. FCC Form 499-A Line 416 (d)	
10	End-user international satellite service. FCC Form 499-A Line 416 (e).	
11	Surcharges on mobile and satellite services identified as recovering universal service contributions and included in Line 403 (d) or 403 (e) on your FCC Form 499-A. Note: You may not include surcharges applied to local or toll services, nor any surcharges identified as intrastate surcharges.	
12	Interstate and international revenues from resellers that do not contribute to USF. FCC Form 499-A, Line 511 (b)	
13	Total excluded end-user revenues. (Sum of lines 5 through 12.) Note: Also enter this number on Block (29A) – FCC Code 2.	
14	Total subject revenues. (Line 4 minus Line 13) Also enter this number on Block (25A) – Quantity. Please round to nearest dollar.	
15	Interstate telecommunications service provider fee factor	.0055
16	2026 Regulatory Fee (Line 14 times Line 15). Also enter this number on Block (27A) – Total Fee. You are exempt from filing if the <u>sum of all regulatory fees</u> is \$1,000 or less. Note: This is only a worksheet for your records and should not be used to accompany your payment.	Please Round to Nearest Dollar

**FCC FORM 159-W
September 2025**

**APPROVED BY OMB
3060-0589**

FCC NOTICE TO INDIVIDUALS REQUIRED BY THE PAPERWORK REDUCTION ACT

The public reporting for the two collections of information mentioned herein are estimated as follows: FCC Form 159-W (3060-0949), 15 minutes per response; FCC Form 499-A (3060-0855), 10 to 13.5 hours per response; and FCC Forms 159 and 159-C (3060-0589), 10 minutes to 4 hours. The estimated time to respond includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the required data, and completing and reviewing the collection of information. If you have any comments on this burden estimate, or how we can improve the collection, please write to the Federal Communications Commission, AMD-PERF, Paperwork Reduction Project ((3060-0949), (3060-0855), and/or (3060-0589), Washington, DC 20554. We will also accept your comments via the Internet if you send them to pra@fcc.gov. PLEASE DO NOT SEND COMPLETED FORMS TO THIS ADDRESS.

You are not required to respond to a collection of information sponsored by the federal government, and the government may not conduct or sponsor a collection, unless it displays a currently valid OMB control number. FCC Form 159-W has been assigned OMB Control Number 3060-0949; FCC Form 499-A has been assigned OMB Control Number 3060-0855; and FCC Forms 159 and 159-C have been assigned OMB Control Number 3060-0589.

THE FOREGOING NOTICE IS REQUIRED BY THE PAPERWORK REDUCTION ACT OF 1995, P.L. 104-13, OCTOBER 1, 1995, 44 U.S.C. SECTION 3507.

– FCC –