



# VSS Catholic Communications, Inc.

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EIN: 91-1857425  
Report Generated on: 03/28/2024

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# VSS Catholic Communications, Inc.

aka Spirit Catholic Radio Network  
Omaha, NE  
www.spiritcatholicradio.com  
(402)571-0200

[View GuideStar Profile](#)



## MISSION

To provide an alternative to the secular programming found on radio and television. VSS Catholic Communications, Inc. is dedicated to answering the call of the late Holy Father, St. John Paul II, for a New Evangelization. Our charism in the mission of evangelization is to broadly employ broadcast media to transmit the Gospel of Jesus Christ with the fullness of the living Tradition as preserved, revered and proclaimed by the Catholic Church for 2000 years. Everyone involved recognizes this apostolate as an extraordinary gift, which we receive anew each day.

## EIN

91-1857425

## RULING YEAR

1997

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

1997

## MAIN ADDRESS

13326 A Street  
Omaha, NE  
68144

## AFFILIATION TYPE

Independent Organization

## CONTACT

Mr. James Carroll, Executive  
Director  
(402) 571-0200  
jimc@kvss.com

## EXECUTIVE DIRECTOR

James Carroll

## BOARD CHAIR

Tom Carney

## SUBJECT AREA

Radio

Religion

Right to life

## NTEE Code

Religious Radio (X84)

Right to Life (R62)

Christian (X20)

PROGRAMS

1. Own and Operate FM Radio Stations

Population(s) served:Adults, Interfaith groups

2. Encounter Jesus Outreach

Population(s) served:Adults

3. Programming from the Local Listening Areas served

Population(s) served:Adults

4. SCR Conferences and Events

Population(s) served:Adults

5. Provide Low Power FM Stations Programming

Population(s) served:Adults

POPULATIONS SERVED

1. Adults

2. Catholics

3. Interfaith groups

COMPLIANCE

- ✓

IRS Pub 78 Verified as of March 2024
- ✓

IRS BMF 509(a) (1) as of March 12, 2024
- ✗

A-133 Audit Required/Performed?
- ✓

Conflict of Interest Policy
- ✓

Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✓

Board Practices Reported?
- ✓

Diversity Data Reported?
- 15

Number of Independent Board Members

# Programs & Results

## PROGRAMS

Source: Self-Reported by Organization,  
February 2024

### Own and Operate FM Radio Stations

**Population(s) Served:**

General/Unspecified  
Interfaith groups

Spirit Catholic Radio operates six full power radio stations across Nebraska which serves Nebraska, Iowa, South Dakota, Missouri and Kansas reaching over 2 million people.

family Softball game between priests of two diocese in the listening area and donate the proceeds to the vocations offices.

### Provide Low Power FM Stations Programming

**Population(s) Served:**

General/Unspecified

Serve as a resource for small communities to broadcast SCR programming and engineering services.

### Encounter Jesus Outreach

**Population(s) Served:**

General/Unspecified

To have a presence at secular events across the listening area where we introduce people to Jesus. Partnering with local ministries and apostolates, parishes and schools.

### Programming from the Local Listening Areas served

**Population(s) Served:**

General/Unspecified

To produce and promote locally produced programs that Invite, Inform and Inspire people to learn about Jesus Christ. Spirit Mornings, Rosary, Mass, Holiness Helpers, Witness, Ready to Stand, Bishop Joensen and Faith and Family Finance.

### SCR Conferences and Events

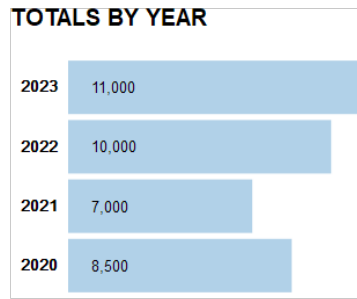
**Population(s) Served:**

General/Unspecified

Bring top Catholic Apologists, Speakers, Evangelists across the listening area. Host a

RESULTS

Number of people reached with the Gospel of Jesus Christ



Population(s) Served: No target populations selected

Related program: SCR Conferences and Events

Notes: Spirit Catholic Radio has educational opportunities available through seminars, webinars, conferences and exhibits across the listening area. We partner with other apostolates & ministries.

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## CHARTING IMPACT

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### What is the organization aiming to accomplish?

We are hoping to engage our listeners in our on-air programs to a degree in which it helps them deepen their relationship with Jesus Christ. By doing this, it will also increase their awareness and knowledge of the Catholic Faith. Through outreach efforts, we hope to pick-up new listeners each year.

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### What are the organization's key strategies for making this happen?

First and foremost, we hope to provide the very best in Catholic Radio programming through our locally produced shows and syndicated regional and national shows.

We then do a variety of outreach into the community to let potential listeners know about our programming and its life saving affects.

Finally, we ask the listeners to support us financially so that we can continue to operate and grow on our mission of evangelization.

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### What are the organization's capabilities for doing this?

We operate 7 full power stations and 9 affiliate stations that allow us a radio footprint of 2 million potential listeners

We utilize several hundred volunteers to help us with our outreach efforts that span the entire coverage area. Those volunteers are managed by a capable staff of 14 full-time staff and 2 part-time staff.

We have 2 studio locations in which to record local programming and base other outreach efforts on a regional basis.

We conduct 3 major fundraising events a year that have allowed us to see revenue increases of 10% annually over the last 5 years.

We are the fifth oldest, of nearly 500, Catholic radio stations in the nation and utilize 22 different regional and national resources to provide diverse and quality programming.

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### What have and haven't they accomplished so far?

We hope to increase the amount of local programming that we offer. We would love to offer a local and live show during our evening drive times.

Also, because we are an industry leader, we would like to add more structure and resources towards helping start up Catholic Radio stations sustain and grow their mission.

In addition, we would like to have more inroads with the several hundred Catholic Parishes in our listening area. To do so would require more staff to manage volunteers and beef up local promotions. The staff members are responsible for specific regions within our coverage area. In addition to our local efforts we have begun national collaboration with Catholic Radio stations and networks across the county to share best practices in operations, fundraising and awareness.

# Financials

FISCAL YEAR START: 01/01  
FISCAL YEAR END: 12/31

## FINANCIALS QUICK VIEW

Surpluses in last 5 years	5
Negative Net Assets in past 5 years	0

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with



Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$63,612	\$254,016	\$311,870	\$435,877	\$508,037
As a % of expenses	3.3%	13.0%	16.0%	23.6%	22.6%
Unrestricted surplus (deficit) after depreciation	\$26,267	\$209,964	\$263,811	\$402,191	\$459,977
As a % of expenses	1.3%	10.5%	13.2%	21.4%	20.0%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$1,997,845	\$2,204,866	\$2,296,677	\$2,427,964	\$3,120,114
Total revenue, % change over prior year	-6.7%	10.4%	4.2%	5.7%	28.5%
Program services revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.2%	0.2%	0.3%	0.2%	0.2%
Government grants	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	99.6%	99.7%	99.7%	99.3%	99.8%
Other revenue	0.2%	0.1%	0.0%	0.6%	0.0%
Expense Composition					
Total expenses before depreciation	\$1,934,233	\$1,950,850	\$1,948,807	\$1,847,447	\$2,248,866
Total expenses, % change over prior year	4.0%	0.9%	-0.1%	-5.2%	21.7%
Personnel	69.8%	65.8%	69.9%	69.5%	66.6%
Professional Fees	0.8%	1.1%	1.0%	1.6%	0.8%
Occupancy	12.3%	12.4%	12.8%	13.3%	15.6%
Interest	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	17.2%	20.7%	16.3%	15.6%	17.0%

# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$1,971,578	\$1,994,902	\$1,996,866	\$1,881,133	\$2,296,926
One Month of Savings	\$161,186	\$162,571	\$162,401	\$153,954	\$187,406
Debt Principal Repayment	\$0	\$0	\$0	\$0	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$324,960
Total Full Costs (estimated)	\$2,132,764	\$2,157,473	\$2,159,267	\$2,035,087	\$2,809,292

## Capital Structure Indicators

Liquidity					
Months of cash	3.6	5.2	7.1	11.3	12.2
Months of cash and investments	3.6	5.2	7.1	11.3	12.2
Months of estimated liquid unrestricted net assets	32.6	33.9	35.8	40.6	34.3
Balance Sheet Composition					
Cash	\$584,680	\$838,696	\$1,151,566	\$1,732,082	\$2,278,370
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$1,818,946	\$1,818,946	\$1,823,946	\$1,805,108	\$2,130,068
Accumulated depreciation (% of LBE)	58.8%	61.2%	63.7%	65.2%	57.5%
Liabilities (as % of assets)	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted net assets	\$6,001,383	\$6,211,347	\$6,475,158	\$6,877,349	\$7,337,326
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$36,000	\$180,640	\$543,851
Total net assets	\$6,001,383	\$6,211,347	\$6,511,158	\$7,057,989	\$7,881,177

## Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition.Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)



# Operations

Source: Self-Reported by Organization, February 2024

## EXECUTIVE DIRECTOR

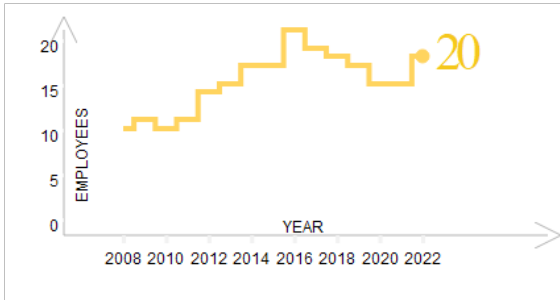
Mr. James Carroll

[LinkedIn profile](#)

Over 25 years of leadership positions with fortune 500 companies preceeded Mr. Carroll's decision to enter into the non-profit sector to give back to the community. Mr. Carroll is a Nebraska native, served in the United States Naval Reserves for eight years and graduated from the University of Nebraska at Omaha. He has a deep love for the Catholic Church and is active in many Catholic organizations. He is the father of five children, all of whom attended Catholic grade school and high school. He and his wife Karol are members of St. Robert Bellarmine parish in Omaha since 1984. He serves on the board of several organizationsHe considers it a true blessing and great privilege to serve as the Executive Director of the Spirit Catholic Radio Network. He gives credit to the board of directors, advancement committees throughout the state and the hundreds of volunteers who serve the Church through the Spirit Catholic Radio Network and to Jesus Christ, the Holy Spirit and God the Father.

## NUMBER OF EMPLOYEES

Source: IRS Form 990



## BOARD CHAIR

Tom Carney

Weitz Funds

Term: 2013 - 2023

## BOARD MEMBERS

- Jim Carroll**  
Executive Director
- Kenneth Borowiak**  
Lincoln Representative
- Ron Clark**  
Rural Lincoln Representative
- Steve Manzer**  
Northeast Nebraska Rep
- Phyllis Bishoff**  
Waterloo Representative
- Kathy Hahn**  
St. Paul Rep
- Dennis O'Toole**  
Iowa Rep/Treasurer
- Michelle Pohlman**  
Omaha Rep
- Lee Trautman**  
Gering NE Rep
- Al Vybiral**  
Wahoo, NE Rep
- Jeanette Wojtalewicz**  
Omaha Rep
- Cheri Schmidt**  
Doniphan NE Rep
- Tom Carney**  
President - Omaha Rep
- John Svoboda**  
Omaha Rep

Deanna Sands

Nebraska City Rep

Tom Venzor

Lincoln Rep

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Jim Carroll	EXECUTIVE DIRECTOR AND SECRETARY	\$118,664	\$46,846	\$0
Tom Carney	PRESIDENT	\$0	\$0	\$0
REV Ken Borowiak	VICE PRESIDENT	\$0	\$0	\$0
Dennis O'Toole	TREASURER	\$0	\$0	\$0
Alan Vybiral	DIRECTOR	\$0	\$0	\$0
Ron Clark	DIRECTOR	\$0	\$0	\$0
Steve Manzer	DIRECTOR	\$0	\$0	\$0
Lee Trautman	DIRECTOR	\$0	\$0	\$0
Phyllis Bishoff	DIRECTOR	\$0	\$0	\$0
Michele Pohlman	DIRECTOR	\$0	\$0	\$0
Kathy Hahn	DIRECTOR	\$0	\$0	\$0
Jeanette Wojtalewicz	DIRECTOR	\$0	\$0	\$0
Cheri Schmidt	DIRECTOR	\$0	\$0	\$0
John Svoboda	DIRECTOR	\$0	\$0	\$0
Deanna Sands	DIRECTOR	\$0	\$0	\$0
Tom Venzor	DIRECTOR	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Jim Carroll	EXECUTIVE DIRECTOR AND SECRETARY	\$114,653	\$38,592	\$0
Tom Carney	PRESIDENT	\$0	\$0	\$0
REV. Ken Borowiak	VICE PRESIDENT	\$0	\$0	\$0
Michael Lawler	TREASURER THROUGH	\$0	\$0	\$0
Dennis O'Toole	TREASURER	\$0	\$0	\$0
Alan Vybiral	DIRECTOR	\$0	\$0	\$0
Ron Clark	DIRECTOR	\$0	\$0	\$0
Steve Manzer	DIRECTOR	\$0	\$0	\$0
Lee Trautman	DIRECTOR	\$0	\$0	\$0
Phyllis Bishoff	DIRECTOR	\$0	\$0	\$0
Michele Pohlman	DIRECTOR	\$0	\$0	\$0
Kathy Hahn	DIRECTOR	\$0	\$0	\$0
Jeanette Wojtalewicz	DIRECTOR	\$0	\$0	\$0
Cheri Schmidt	DIRECTOR	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Jim Carroll	EXECUTIVE DIRECTOR AND SECRETARY	\$113,410	\$36,120	\$0
Tom Carney	PRESIDENT	\$0	\$0	\$0
REV Ken Borowiak	VICE PRESIDENT	\$0	\$0	\$0
Michael Lawler	TREASURER	\$0	\$0	\$0
Alan Vybiral	DIRECTOR	\$0	\$0	\$0
Doug Pfeifer	DIRECTOR THRU 11/2020	\$0	\$0	\$0
Dennis O'Toole	DIRECTOR	\$0	\$0	\$0
Ron Clark	DIRECTOR	\$0	\$0	\$0
Dr Steven Hinze	DIRECTOR THRU 11/2020	\$0	\$0	\$0
Ron Huss	DIRECTOR THRU 11/2020	\$0	\$0	\$0
Steve Manzer	DIRECTOR	\$0	\$0	\$0
Lee Trautman	DIRECTOR	\$0	\$0	\$0
Phyllis Bishoff	DIRECTOR	\$0	\$0	\$0
Michele Pohlman	DIRECTOR	\$0	\$0	\$0
Kathy Hahn	DIRECTOR	\$0	\$0	\$0
Jeanette Wojtalewicz	DIRECTOR	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Jim Carroll	EXECUTIVE DIRECTOR & SECRETARY	\$111,180	\$31,793	\$0
Tom Carney	PRESIDENT	\$0	\$0	\$0
REV Ken Borowiak	VICE PRESIDENT	\$0	\$0	\$0
Michael Lawler	TREASURER	\$0	\$0	\$0
Jim Czyz	PAST PRESIDENT THRU 11/2019	\$0	\$0	\$0
Doug Pfeifer	DIRECTOR	\$0	\$0	\$0
Doug Barrett	DIRECTOR THRU 11/2019	\$0	\$0	\$0
Mary Quintero	DIRECTOR THRU 11/2019	\$0	\$0	\$0
Ron Clark	DIRECTOR THRU 11/2019	\$0	\$0	\$0
Dr Steven Hinze	DIRECTOR	\$0	\$0	\$0
Ron Huss	DIRECTOR	\$0	\$0	\$0
Steve Manzer	DIRECTOR	\$0	\$0	\$0
Dennis O'Toole	DIRECTOR	\$0	\$0	\$0
Alan Vybiral	DIRECTOR	\$0	\$0	\$0
Jim Taphorn	DIRECTOR THRU 5/2019	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Jim Carroll	EXECUTIVE DIRECTOR & SEC'Y	\$109,596	\$31,515	\$0
Tom Carney	PRESIDENT	\$0	\$0	\$0
REV Ken Borowiak	VICE PRESIDENT	\$0	\$0	\$0
Michael Lawler	TREASURER	\$0	\$0	\$0
Jim Czyz	PAST PRESIDENT	\$0	\$0	\$0
Doug Pfeifer	DIRECTOR	\$0	\$0	\$0
Doug Barrett	DIRECTOR	\$0	\$0	\$0
Charles Narmi	DIRECTOR THRU 11/2018	\$0	\$0	\$0
Mary Quintero	DIRECTOR	\$0	\$0	\$0
Karen Lagen	DIRECTOR THRU 11/2018	\$0	\$0	\$0
Ron Clark	DIRECTOR	\$0	\$0	\$0
Dr Steven Hinze	DIRECTOR	\$0	\$0	\$0
Ron Huss	DIRECTOR	\$0	\$0	\$0
Steve Manzer	DIRECTOR	\$0	\$0	\$0
Dennis O'Toole	DIRECTOR	\$0	\$0	\$0
Al Vybiral	DIRECTOR	\$0	\$0	\$0
Jim Taphorn	DIRECTOR	\$0	\$0	\$0

## HIGHEST PAID EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Bernie Schaefer	VICE PRESIDENT OF DEVELOPMENT	\$116,046	\$36,694	\$0
Mary Jorgensen	DIR OF SALES & UNDERWRITING	\$109,900	\$3,605	\$0

## HIGHEST PAID EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Mary Jorgensen	DIR OF SALES & UNDERWRITING	\$116,532	\$3,922	\$0
Bernie Schaefer	VICE PRESIDENT OF DEVELOPMENT	\$111,003	\$32,128	\$0

## HIGHEST PAID EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Mary Jorgensen	DIR OF SALES & UNDERWRITING	\$119,059	\$3,922	\$0
Bernie Schaefer	VICE PRESIDENT OF DEVELOPMENT	\$109,324	\$29,285	\$0



HIGHEST PAID EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Mary Jorgensen	DIR OF SALES & UNDERWRITING	\$109,067	\$3,527	\$0
Bernie Schaefer	VICE PRES OF DEVELOPMENT	\$106,868	\$25,278	\$0

HIGHEST PAID EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Bernie Schaefer	VICE PRES OF DEVELOPMENT	\$103,441	\$25,974	\$0
Mary Jorgensen	DIR OF SALES & UNDERWRITING	\$102,018	\$6,610	\$0

**Paid Preparers**  
FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
EIDE BAILLY LLP	450250958	18081 BURT ST STE 200, OMAHA NE 680224722	4023302660

**Paid Preparers**  
FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
SEIM JOHNSON, LLP	47-6097913	18081 BURT STREET, SUITE 200, OMAHA NE 68022-4722 USA	402-330-2660

**Paid Preparers**  
FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
SEIM JOHNSON LLP	47-6097913	18081 BURT STREET SUITE 200, OMAHA NE 680224722 USA	402-330-2660

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Yes

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

Yes

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

No

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

No

## Organizational Demographics

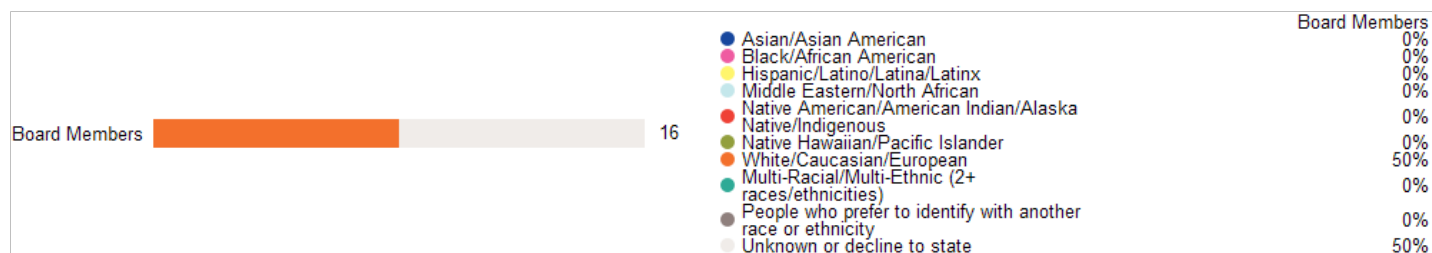
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

### Leadership

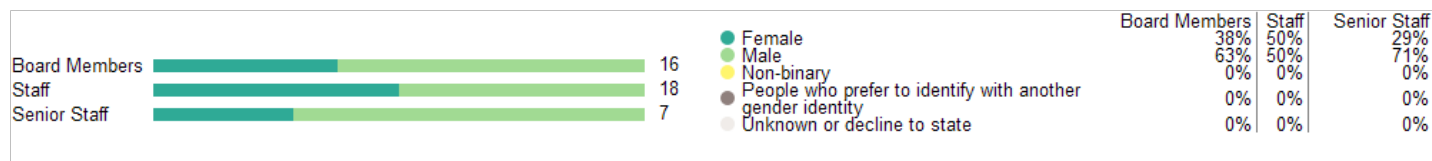
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Male, Not transgender
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

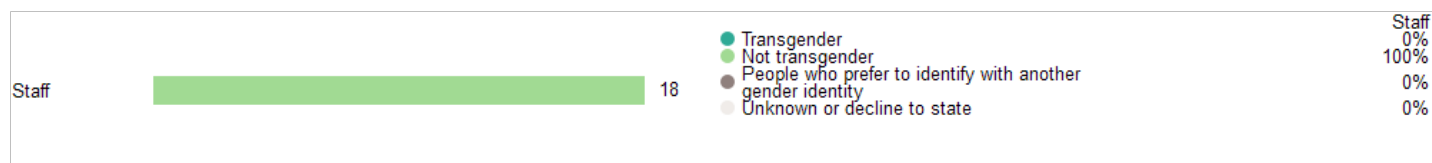
### Race & Ethnicity



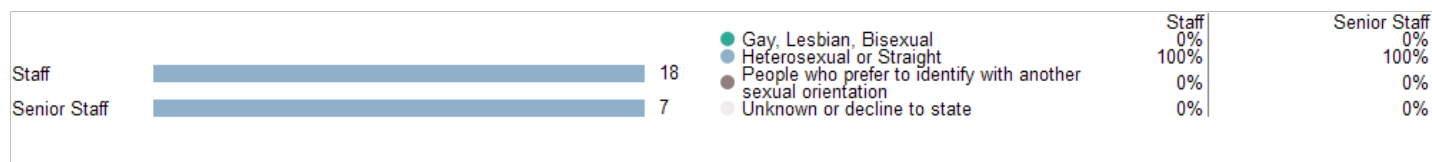
### Gender Identity



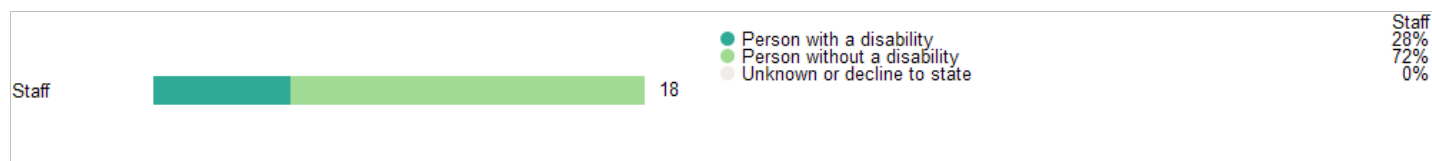
### Transgender Identity



### Sexual Orientation



### Disability



## Equity Strategies *Last Updated: 10/12/2021*

Candid partnered with Equity in the Center - a project that works to shift mindsets, practices, and systems within the social sector to increase racial equity - to create this section. [Learn More](#)

### Policies and processes

- ✓ We have community representation at the board level, either on the board itself or through a community advisory board.
- ✓ We help senior leadership understand how to be inclusive leaders with learning approaches that emphasize reflection, iteration, and adaptability.

# Appendix

Key Documents

IRS Forms 990	<a href="#">2022 990</a>
	<a href="#">2021 990</a>
	<a href="#">2019 990</a>
	<a href="#">2018 990</a>
	<a href="#">2017 990</a>
IRS Forms 990T	Not Available
Audited Financial Statements	<a href="#">2022 Audited Financial Statement</a>
	<a href="#">2021 Audited Financial Statement</a>
	<a href="#">2019 Audited Financial Statement</a>
Key Organization Documents	<a href="#">Letter of Determination</a>
	<a href="#">2020 Annual Report</a>
	<a href="#">2009 Annual Report</a>
	<a href="#">'Key Revenue &amp; Expense Data from Form 990'</a>
	<a href="#">'Key Balance Sheet Data from Form 990'</a>

VSS Catholic Communications, Inc.

Aka Spirit Catholic Radio Network

13326 A Street  
Omaha, NE 68144

✓ Foundation Status Code: PC\*  
✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
Vss Catholic Communications Inc.	Omaha, NE	March 2024
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
91-1857425	A public charity (50% deductibility limitation).	March 25, 2024

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
VSS CATHOLIC COMMUNICATIONS INC	March 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
91-1857425	This organization is a <u>501(c)(3) Public Charity</u>	12/1997
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

\* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.