



One World Surgery's Donor Advised Fund Guidelines

Frequently Asked Questions

Updated March 2026

Why is One World Surgery updating its DAF guidelines?

We want to ensure that all gifts made through Donor-Advised Funds comply fully with IRS rules and protect both our donors and One World Surgery. These updates reflect guidance reviewed with our auditors and legal counsel to ensure we are in compliance with IRS regulations and help ensure we can steward your generosity responsibly.

What can my DAF support at One World Surgery?

DAF gifts are very welcome to support:

- Patient care and medical services
- General operating support
- Community health and primary care programs
- Medical supplies, equipment, and local staff
- Capital infrastructure that supports year-round care

These gifts play a critical role in expanding access to healthcare in Honduras and the Dominican Republic.

Why can't DAFs be used for volunteer program fees or mission scholarships?

Under IRS rules, DAFs may not be used to pay for expenses that provide personal benefits, such as lodging, meals, transportation, or insurance tied to an individual's participation. Because volunteer program fees include these elements, they are considered fees for services rather than charitable contributions and are therefore ineligible for DAF funding.

How can I pay my volunteer program fee if I'm participating in a mission?

Volunteer program fees and mission scholarships may be paid using:

- Personal check
- Credit card
- Stock gift
- Non-DAF wire transfer

Can I pay for another person's volunteer program fee with my DAF?

No. Per IRS guidelines, DAF grants cannot pay:

- The program fee of a named individual or anyone selected or recommended by the donor
- Support any scholarship where the donor expects their own associates, employees, or family to receive benefit

According to the IRS, even indirect influence or "strong expectation" can be cause for non-compliance. However, DAFs can be used to support general scholarship funds so long as recipient eligibility and awards are at the discretion of the OWS.

Can I support OWS's general scholarship with my DAF?

Yes. DAFs may be used to support One World Surgery's general scholarship program, in which recipients are selected by One World Surgery based on demonstrated financial need and program criteria. In these cases, the donor does not advise or designate a specific recipient, and funds are awarded at the organization's discretion, in accordance with IRS guidelines.

Can I use my DAF to purchase tickets or sponsorships for events?

No. IRS guidelines do not allow DAFs to be used for event tickets, tables, sponsorships, or silent/live auction items that have a tangible (fair market) value. This applies even if a portion of the cost would otherwise be tax deductible.

Can I pay for the charitable portion of a One World Surgery table with my DAF and pay the rest another way?

No. The IRS considers this a "pass-through" or "bifurcation" arrangement, and it is expressly prohibited. The entire sum of the table/ticket must be paid for from acceptable funds, such as personal check, credit card, stock, or non-DAF wire transfer.

Can I pay for a One World Surgery event sponsorship with my DAF?

DAFs may be used for event sponsorships provided that:

- No goods or services are received in exchange for the sponsorship, and
- Recognition is limited to an incidental benefit, such as listing the sponsor's name in event programs or materials.

If a sponsor wishes to attend the event, tickets or tables must be purchased separately using non-DAF payment method.

What happens if I accidentally recommend a DAF grant for an ineligible purpose?

If a DAF contribution is received for a purpose that is not permitted under IRS guidelines, our team will work closely with you to resolve it, including issuing a refund or helping identify an alternative, compliant way to direct your support.

Who can I contact with questions about my giving options?

We're always happy to help. Please reach out to either:

- Kaleigh Walter, Donor Relations Manager, at kaleigh.walter@oneworldsurgery.org or 952-393-8534.
- Denise Overstake, Director of Donor Relations, at denise.overstake@oneworldsurgery.org or 612-298-2671.

They would be happy to talk through the best way to align your generosity with IRS guidelines while supporting the impact you care about most.