



[Canada Revenue Agency](#)

[Home](#) → [Charities and giving](#) → [Charities Listings](#) → Search

Summary of reasons for revocation – OPPORTUNITIES FOR THE DISABLED FOUNDATION

The audit by the Canada Revenue Agency (CRA) revealed that the Organization is not complying with the requirements set out in the Income Tax Act. In particular, it was determined that the Organization failed to devote all its resources to charitable activities carried on by the Organization; **provided undue benefits**; failed to maintain adequate books and records; and failed to file an information return as required. For all of these reasons, and for each reason alone, it is the position of the CRA that the Organization no longer meets the requirements necessary for charitable registration and should be revoked in the manner described in subsection 168(1) of the Act.

Related links

[Contact the Charities Directorate](#)

Date modified:

2016-07-27