Latitude Global

The below-named organization was found to be equivalent to a U.S. public charity, in accordance with U.S. Treasury Regulations and IRS guidelines, as of the date shown below. This document is not a legal opinion and may not be relied upon as such. Anyone wishing to rely on this determination must obtain a copy of the legal analysis, supporting documents, and applicable validity period, from Latitude Global.

NEXTIER DEVELOPMENT FOUNDATION

October 5, 2026

Latitude Global is a 501(c)(3) public charity whose mission is to is to drive smarter and more intentional risk management in philanthropy, creating healthier, more sustainable partnerships. Learn more at www.latitudeglobal.org.