



Emily A. Ahlqvist

Associate

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Profile

Emily focuses her practice on counseling nonprofit and exempt organizations of all types and sizes, including charitable nonprofits, associations and advocacy groups, private foundations, colleges and universities, and religious, healthcare, and cultural organizations. She is experienced in establishing nonprofits and routinely prepares Certificates of Incorporation, bylaws and corporate formation resolutions. Emily advises on the implementation of key nonprofit corporate policies such as whistleblower and conflict-of-interest policies, and on obtaining state and federal tax exemptions. Emily also counsels nonprofits and exempt organizations on maintaining compliance with the New York State Not-for-Profit Corporation Law and, federally, with the applicable provisions of the Internal Revenue Code and corresponding regulations.

Emily also works with clients on general governance and operational matters, including the amendment and/or restatement of certificates of incorporation or bylaws, and best practices for conducting a Board meeting. She advocates for her clients with Internal Revenue Service and represents clients in transactions and other matters involving the New York State Attorney General and the Supreme Court, such as requesting *cy pres* relief pursuant to the New York Prudent Management of Institutional Funds Act (NYPMIFA).

Additionally, Emily provides guidance to nonprofit organizations on multi-state business and tax registration requirements.

Emily also assists clients with forming professional and regular limited liabilities companies and in matters involving trusts, estates and charitable giving.

Honors & Affiliations

- *Executive Editor of Submissions*, Albany Law Review
- President's Scholarship, Albany Law School
- Hon. Con G. Cholakis Public Service Fellowship
- Sponsler Fellow, Federal Civil Procedure, Albany Law School

Education

- Albany Law School (J.D., *summa cum laude*, 2023)
- State University of New York at Oneonta (B.S., *summa cum laude*, 2019)

Bar/Court Admissions

- New York (2024)

Practices

- Exempt Organizations
- Tax