



## Emily Little, Esq., LL.M.

*Senior Counsel | Nonprofit Attorney*

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Emily Little serves as Senior Counsel at For Purpose Law Group, where she partners with nonprofits and charitable organizations to navigate the complexities of tax-exempt law with clarity, strategy, and confidence. Her practice focuses on helping tax-exempt organizations at every stage of their lifecycle—from formation and governance to compliance, charitable giving, and beyond.

Emily advises a wide range of exempt organizations under Section 501(c) of the Internal Revenue Code, including public charities, private foundations, supporting organizations, and advocacy groups. Her expertise covers critical issues such as governance and board operations, private inurement and excess benefit transactions, unrelated business income, lobbying and political activities, mergers and reorganizations, endowment and investment oversight, and dissolution and termination strategies.

Emily also counsels private foundations on a range of specialized concerns, including self-dealing, minimum distribution requirements, jeopardizing investments, taxable expenditures, foreign activities, and participation in joint ventures. Her approach is thoughtful, proactive, and rooted in a deep understanding of both the technical and human sides of nonprofit leadership.

Prior to joining FPLG, Emily worked with a large Texas-based law firm specializing in nonprofit and tax-exempt organizations. Before entering the legal profession, she taught seventh-grade



math in North Carolina—an experience that honed her patience, creativity, and commitment to clear communication.

Driven by a passion for service and a belief in the power of nonprofits to transform communities, Emily is known for building lasting client relationships grounded in trust, innovation, and an unwavering commitment to helping organizations achieve their missions.

#### AREAS OF EXPERTISE

Nonprofit Counsel, Governance & Compliance →

Charitable Planning Attorneys: Charitable Giving & Philanthropic Planning →

Nonprofit IRS Audits and State Regulatory Inquiries →

Nonprofit Formations & Exemptions →

Multi-State Charitable Solicitation & Foreign Business Registration →

Social Enterprise & Hybrid Structures →

#### ADMISSIONS

- Texas Bar
- Illinois Bar
- California Bar (Pending)

#### EDUCATION

- Masters of Law in Taxation, New York Law School
- Juris Doctor, South Texas College of Law (Houston)



- Bachelor of Arts, International Business, Communications and Media, Texas A&M

#### SPEAKING ENGAGEMENTS

- National Adaptive Leadership Summit: Nonprofit Legal Crossroads: Navigating Risk, Compliance, and Mission