



# Eric Robertson

Associate

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**“I am always looking to provide clients with practical solutions to achieve the immediate goal while anticipating future needs. I work closely with clients during the drafting process to ensure the final documents address these needs.”**

Eric Robertson advises founders, senior leadership, and directors of for-profit and nonprofit entities on corporate governance, mergers and acquisitions, executive compensation, commercial contracts, and internal company documents such as formation documents and policies.

Eric’s work with nonprofit clients focuses on acquiring and maintaining federal tax-exempt status and complying with state and federal requirements applicable to nonprofit entities and their programs. Eric has assisted nonprofits of various sizes navigate strategic acquisitions and sales, dissolution, government agency investigations, and negotiating material donor and gift agreements.

With respect to executive compensation matters, Eric assists clients with implementing multifaceted equity compensation plans and deferred compensation agreements for current and incoming executives and key employees which are compliant with or exempt from Internal Revenue Code Sections 409A and 457, as applicable.

## Professional Activities

- Oregon State Bar, Member
- Oregon State Bar Nonprofit Organizations Law Section (NOLS)
  - President-Elect, 2026-present
  - Executive Committee, Member, 2025-present
- Oregon State Bar Taxation Section, New Tax Lawyer Committee, Secretary, 2019-2023
- Oregon Super Lawyer: Rising Star 2026
- Best lawyers: Ones to Watch (Portland, Oregon), 2024-present (Nonprofit/Charities law, ERISA, Tax Law)

## Education

J.D., Willamette University  
College of Law, *cum laude*,  
2017

- Business Editor,  
*Willamette Law Review*
- President, Business  
Law Society

B.A., Washington State  
University, business  
finance

## Bar Admissions

Oregon, 2017

## Civic Activities

- Serendipity Center Inc., Board of Directors, 2021-present
  - Vice Chair, 2025-present
  - Program Advisory Committee Chair, 2023-present

## Representative Experience

### Nonprofit Entities

- Counseled nonprofits of varying sizes on mergers and acquisitions with peer organizations to advance charitable missions and expand programmatic offerings and geographic reach.
- Guided nonprofits through dissolution and wind-down processes, including the transfer of complex assets and restricted funds.
- Represented a nonprofit in an investigation by the Oregon Department of Justice Charitable Activities Section, resulting in no findings against the organization or its directors.
- Partnered with nonprofits, school districts, private K–12 schools, and higher education institutions to structure, draft, and negotiate executive employment agreements for presidents, heads of school, executive directors, and other senior leaders.
- Designed and implemented deferred compensation arrangements for executives in compliance with Internal Revenue Code Sections 409A and 457.
- Structured and negotiated fiscal sponsorship, grant, endowment, and gift agreements to support and strengthen nonprofit funding strategies.
- Drafted standalone service agreements for marketing, banking, and manufacturing industry clients.

### Executive Compensation

- Drafted a variety of equity compensation plans, which award incentive stock options, nonqualified stock options, restricted stock, restricted stock units, and synthetic or phantom equity.
- Drafted numerous bonus agreements, phantom equity agreements, and other deferred compensation plans within the limitations of Code Section 409A of the Internal Revenue Code.
- Performed due diligence on executive compensation plans of target financial services entity and advised client on the legal risks associated with such plans, and options related to the assumption, termination, or modification of the target's plans as part of broader acquisition transaction.

### Mergers & Acquisitions

- Advised a private university on the acquisition of another private university's assets, including complex endowments and real estate holdings.
- Represented a manufacturing company in the sale of assets to a private equity buyer.
- Counseled a manufacturing business on a stock sale to a regional manufacturer, navigating complex corporate governance, environmental, and labor considerations.
- Represented dissolving nonprofits in negotiating the transfer of complex assets to aligned nonprofit organizations.

## Publications

- "Learn the Ins and Outs of Mergers, and Other Alternatives," *Campus Legal Advisor* (May 2024)
- "Tech Layoffs Give Employers and Employees Important Reminder to Review Equity Compensation Terms," *Miller Nash, IP & Technology Law Trends* (Mar. 2023)
- "IRS Issues (and Seeks Comments on) Standards for Qualifying an LLC as a 501(c)(3) Entity," *Miller Nash* (Nov. 2021)

- “Burr Takes Aim . . . This Time at Non-Taxable Scholarships,” Miller Nash, *News You Can Use*, coauthor (Oct. 2021)
- “CARES Act Impacts Employer-Provided Group Health Plans,” Miller Nash Graham & Dunn, *Employee Benefits Update* (Apr. 2020)
- “IRS Publishes Final Hardship Distribution Regulations,” Miller Nash Graham & Dunn, *Employee Benefits Update* (Oct. 2019)

### Presentations

- “New Frontiers: Exploring Mergers and Acquisitions as Growth and Survival Strategies” Nonprofit Organizations Law Section (NOLS) 2025 Continued Learning Education Conference (Nov. 2025)
- “Nonprofit Legal Trends and Traps for the Unwary,” Oregon Society of CPAs, Not-For-Profit conference (Apr. 2025)
- “Nonqualified Deferred Compensation Legal Considerations,” OneDigital, Internal Presentation (Sept. 2024)
- “For Show or Dough? Is Changing Your Entity’s Domicile Beneficial?” Oregon State Bar, Broadbrush Taxation: Tax Law for Non-Tax Lawyers (Oct. 2021)

### Recognition & Honors

- Selected for inclusion in *Best Lawyers: Ones to Watch*® (Portland, OR)
  - Employee Benefits (ERISA) Law, 2024-present
  - Nonprofit/Charities Law, 2024-present
  - Tax Law, 2024-present
- Selected for inclusion as an Oregon Super Lawyer—Rising Star, 2026-present

### Personal Activities

Outside of the office, Eric enjoys golfing, watching Washington State Cougars football, and spending time on the Oregon coast with his wife and son.