PROBATE AND THE ADMINISTRATION OF ESTATES

WEDNESDAY, OCTOBER 19, 2016
BUFFALO

FACULTY BIOGRAPHIES

Hodgson Russ LLP
ATTORNEYS

NATHAN W. G. BERTI

Senior Associate

nberti@hodgsonruss.com 716.848.1437

Nate, a second-generation estates and trusts lawyer, concentrates his law practice in all aspects of estates and trusts law. He helps a wide range of clients (primarily business owners, high-net-worth individuals and families, and health care professionals) construct complex estate plans, often with a multi-generational, multi-jurisdictional (including international), and creditor protection focus. Nate also counsels fiduciaries and beneficiaries on all aspects of estate and trust administration, including contested matters, and is regularly retained by other law firms and institutions (including banks, financial advisory firms, and insurance companies) to advise them on complex estate and trust issues.

As an extension of his work with medical professionals, Nate works closely with the Firm's Health Law Practice Group to counsel clients on various health law matters, including contractual and compliance matters.

Nate authors the estate planning chapter of the publication Taxation of Distributions From Qualified Plans, a leading treatise on the issue of taxation of individual retirement accounts (IRAs) and 401(k)s published by the RIA Group.

Honors

- Listed, *Upstate New York Super Lawyers* Rising Stars, 2015 - 2016

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202

New York City
1540 Broadway
24th Floor
New York City, NY 10036
212.751.4300

Areas of Practice

Estates & Trusts

Estates & Trusts Controversies

Health

International Estates & Trusts

Private Wealth Planning

Admissions

New York

U.S. Tax Court

Education

B.S.B.A., magna cum laude, Bucknell University

J.D., cum laude, SUNY Buffalo Law School

NATHAN W. G. BERTI

Experience

Life Insurance Premium Financing Strategy Employed to Offset Estate Tax, Provide Significant Inheritance

News

Sixty-three Hodgson Russ Attorneys Named to 2016 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50
Press Release, August 31, 2016

Hodgson Russ Announces Six Newly Elected Partners *Twelve Attorneys Promoted to Senior Associate*
Press Release, January 11, 2016

Sixty-Four Hodgson Russ Attorneys Named to 2015 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50
Press Release, August 19, 2015

Presentations

New York State Bar Association CLE Seminar: Practical Skills - Probate and Administration of Estates
Buffalo, NY, November 5, 2014

New York State Bar Association Seminar: Introduction to Estate Planning
October 29, 2013

Publications

Proposed Regulations May Substantially Reduce the Availability of Valuation Discounts for Interfamily Transfers of Business Interests
Estate Planning Alert, August 18, 2016

New York Tax Department Clarifies the Taxation of Nonresident Estates
State Tax Notes, December 21, 2015

Update on Changes to the Taxation of New York Nonresident Estates
State Tax Notes, October 26, 2015

Planning a Bequest of a Closely-Held Business Interest to a Private Foundation
New York Law Journal, January 5, 2015

New York's Estate Tax System Undergoes Major Overhaul
JD Supra, April 4, 2014

John G. Brenon

Brenon Lipman & Zarcone LLP, New York City

John Brenon's practice has focused on the full range of estate planning, estate administration, elder law issues and, at the other end of the spectrum of life, the law with respect to the adoption of children for some 35 years.

He has extensive experience designing estate plans for clients ranging from those with only modest means to those with significant wealth, and is skilled at estate planning utilizing simple and complex wills, revocable and irrevocable living trusts, irrevocable life insurance trusts, supplemental needs trusts and charitable remainder trusts.

He has also overseen the probate and administration of hundreds of estates and trusts ranging from uncontested matters through complex, contested matters, and has extensive expertise in the preparation of federal and state estate tax returns and fiduciary income tax returns.

His adoption law experience likewise includes local, interstate, and international adoptions in which he has successfully represented, variously, the adoptive parents, birth parents, children, and agencies in both contested and uncontested cases.

He is admitted before all of the courts of the State of New York, the United States District Court for the Western District of New York, the Supreme Court of the United States, and the United States Tax Court.

He is a member of the Trusts and Estates Law and Elder Law Sections of the New York State Bar Association, and the Practice and Procedure in Surrogate's Court Committee and Elder Law Committees of the Erie County (New York) Bar Associations, and has lectured extensively on estate planning, estate administration, elder law, adoption, and other topics in continuing legal education programs sponsored by the New York State and other bar associations, and private continuing legal education providers.

Jillian E. Brevorka, Esq.
Brevorka Law Firm, P.C., Amherst, NY

ADMITTED TO PRACTICE
New York
North Carolina
South Carolina
Florida
US District Court, Middle District North Carolina

PROFESSIONAL
Present
Brevorka Law Firm, P.C.; Buffalo, New York and Greensboro, North Carolina; Estate and Trust Practice; Associate Attorney

EDUCATION
J.D. Wake Forest Law School, Wake Forest University
B.S. Cornell University School of Hotel Administration, Cornell University

HONORS
The American Bar Association and The Bureau of National Affairs Award for Excellence in the Study of Labor Law
CALI Excellence for the Future Award in Estate Planning
CALI Excellence for the Future Award in Labor Law

PREVIOUS LEGAL EXPERIENCE
North Carolina Legal Aid: Law Clerk
North Carolina Capital Defender's Office: Law Clerk

VICTORIA L. D'ANGELO

Special Counsel

Damon and Morey, LLP, Clarence NY

Victoria D’Angelo's practice focuses on estate and trust planning and administration, elder law, and real estate.

She is a frequent lecturer on various estate and trust topics, and has presented various seminars sponsored by such groups as the Estate Analysts of Western New York, Financial Planning Association, Merrill Lynch, Prudential, Dean Witter, AG Edwards, Morgan Stanley, Erie County Bar Association, New York State Bar Association, and the State University of New York at Buffalo Office of Planned Giving. Victoria served as an instructor for the estate planning portion of the Medaille College Certified Financial Planner (CFP) course.

Victoria is a member of: Financial Planning Counselors, Western New York Planned Giving Consortium, Estate Analysts of Western New York, and the Financial Planning Association.

Victoria writes on a regular basis for the New York Bar Association Trusts & Estates newsletter.

JENNIFER G. FLANNERY

BARCLAY DAMON LLP, BUFFALO, NY

Partner

Jennifer Flannery's practice focuses on trust and estate litigation, planning, and administration. Jennifer's trust and estate litigation practice includes Will and Trust Contests, Trust Litigation, Will Construction Proceedings, Fiduciary Litigation, Fiduciary Removal Proceedings, Accounting Proceedings, Spousal Rights Proceedings, and Kinship Proceedings.

Jennifer works with fiduciaries, beneficiaries, and creditors and handles guardianship matters and supplemental needs trust matters. She likewise handles litigated guardianship cases.

She was the recipient of both the Law School's Robert J. Connelly Award for Excellence in Trial Advocacy and the Professor Louis DelCotto Award for Excellence in Taxation. While attending law school, she also served as a law clerk in the Erie County Surrogate's Court and a teaching assistant for the law school's estate planning course.

A frequent lecturer, Jennifer's most recently served as a lecturer on Estate Litigation and utilizing summary judgment and discovery tools in connection with probate disputes for the New York State Bar Association. Jennifer is certified with the New York State Office of Court Administration to receive fiduciary appointments as court evaluator, guardian, guardian ad litem, receiver, referee and attorney for alleged incapacitated persons.

Jennifer is also an adjunct professor at Hilbert College in its Legal Studies Department. Dedicated to the community, she received the Empire State Counsel designation in 2011 for her commitment to providing pro bono service. Jennifer also serves as Co-Chair of the firm's Trusts & Estates Practice Area.

Kenneth A. Grossberg

Associate, Phillips Lytle LLP, Buffalo

Mr. Grossberg concentrates his practice in the area of estate planning, advising clients on estate tax matters, wills, trusts, guardianships, health care proxies, living wills and powers of attorney. He has extensive knowledge of the complex tax implications involved in estate matters and business transactions, and has significant experience representing clients before the Internal Revenue Service on a variety of international tax matters. He also advises on Medicaid planning.

EDUCATION

New York University School of Law, LL.M. in Taxation, 2012
State University of New York at Buffalo Law School, J.D., *cum laude*, 2011
University of Pittsburgh, B.A., 2008

ADMITTED TO PRACTICE

New York
U.S. Tax Court

Edward C. Robinson

MEMBER

Hurwitz & Fine, PC, Buffalo

Mr. Robinson is a member of the firm's Estate Planning Department. Mr. Robinson has over 30 years of experience advising clients in the full range of Estate Planning, Estate Administration and Elder Law issues.

With respect to his Estate Planning practice, Mr. Robinson has extensive experience completing estate plans for clients from modest means to those with significant wealth. Specifically, he has implemented estate plans utilizing simple and complex wills, living wills, health care proxies, powers of attorney, both revocable and irrevocable living trusts, irrevocable insurance trusts, charitable remainder trusts, qualified personal residence trusts, family limited partnerships, limited liability companies and supplemental needs trusts.

Mr. Robinson has overseen the probate and administration of hundreds of estates and trusts, from uncontested matters through complex contested matters. As a result, he has gained expertise in the preparation of federal and state estate tax returns and fiduciary income tax returns.

Mr. Robinson also has extensive experience in Medicaid and long term care pre-planning. He has helped many clients in developing plans designed to protect their assets, utilizing trusts, real property transfers and gifting strategies. He has also aided clients in submitting Medicaid applications and through representation in Medicaid Fair Hearings.

Mr. Robinson is a cum laude graduate of Hobart College where he received a Bachelor of Arts degree in Economics. He then earned his Juris Doctor degree from the State University at Buffalo Law School in 1983.

COURT ADMISSIONS

Courts of the State of New York
United States District Court
- Western District of New York

ADMITTED TO PRACTICE

New York

EDUCATION

University at Buffalo Law School (J.D., 1983)
Hobart College (B.A., 1980)