



NATHAN W. G. BERTI

Partner

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646.218.7516

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 high-net-worth individuals and families, business owners, entertainers, managers and executives of investment firms, real estate developers and investors, 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.

Many of Nate's clients consider him an outside "general counsel," and seek his guidance on a variety of legal matters. If Nate is not the right person to handle a particular matter, he collaborates with other members of the Firm to get his clients the best possible advice.

Nate takes a concierge approach to his practice. He regularly meets with clients outside of the normal workday, travels to their residences, social clubs, and more. He recognizes that his clients are busy people, and makes every effort to accommodate their schedules.

Nate is a regular speaker on estates and trusts topics. In addition to his speaking engagements, he 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 that is published by Thomson Reuters as part of its Checkpoint WG&L Tax Series.

Nate divides his time among the firm's New York City, Hackensack, and Buffalo offices.

Honors

- Listed, *Upstate New York Super Lawyers* Rising Stars, (Estate & Probate) 2015 - 2021

605 Third Avenue
Suite 2300
New York City, NY 10158

Hackensack
25 Main Street
Suite 605
Hackensack, NJ 07601
212.751.4300

Buffalo
The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202
716.856.4000

Practices & Industries

Art
Canada-U.S. Cross-Border
Family Business & Succession
Planning
International Trusts & Estates
Private Wealth Planning
Trusts & Estates
Trusts & Estates Controversies

Admissions

New Jersey
New York
U.S. Tax Court

www.hodgsonruss.com

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In the News

Received a stimulus check for a dead loved one? Here's what you should do
The Buffalo News, May 11, 2020

Matter of David Wolfenson 1999 Trust
Justia US Law, July 17, 2017

Press Releases

Fifty-Four Hodgson Russ Attorneys Ranked in 2021 Edition of Upstate New York Super Lawyers
Hodgson Russ Press Release, August 20, 2021

Sixty-Two Hodgson Russ Attorneys Named to 2020 Upstate New York Super Lawyers
Hodgson Russ Press Release, September 8, 2020

Sixty Hodgson Russ Attorneys Named to 2019 Upstate New York Super Lawyers
Press Release, August 12, 2019

Hodgson Russ Announces Eight Newly Elected Partners, Five Attorneys Promoted to Senior Associate
Press Release, January 8, 2019

Sixty-One Hodgson Russ Attorneys Named to 2018 Upstate New York Super Lawyers
Press Release, August 20, 2018

Seventy Hodgson Russ Attorneys Named to 2017 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50
Press Release, September 6, 2017

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

Education

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

University at Buffalo School of Law,
J.D., cum laude

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

Publications

Estates and Trusts Update – 2022 In Review and 2023 Outlook
TaxStringer, January 3, 2023

U.S. Election Update: Are Changes to the Estate and Gift Tax Coming?
Hodgson Russ Trusts & Estates Alert, November 11, 2020

Remote Notarization and Witnessing Extended in New York
Hodgson Russ Trusts & Estates Alert, July 21, 2020

IRS Notice 2020-23 Provides Additional Deadline Extension Relief
Hodgson Russ Federal-International Tax Alert, April 10, 2020

NY Executive Order Allows Estate Planning Documents to be Executed Virtually
Hodgson Russ Trusts & Estates Alert, April 8, 2020

A Time for Reflection: Estate Planning During a Market Downturn
Hodgson Russ Trusts & Estates Alert, March 25, 2020

Small Estate Threshold Increased
Hodgson Russ Trusts & Estates Alert, January 14, 2020

Clawback Final Regulations
Hodgson Russ Trusts & Estates Alert, January 2, 2020

SECURE Act Brings Major Changes to Retirement and Estate Planning
Hodgson Russ Trusts & Estates Alert, December 27, 2019

Estate and Gift Tax Exclusions Increase to \$11.58 Million in 2020
Hodgson Russ Trusts & Estates Alert, November 18, 2019

Presentations & Events

Syracuse Chapter Taxation Conference
NYSSCPA, Embassy Suites - Syracuse Destiny, November 1, 2023

New York State Society of CPAs Southern Tier Chapter
Binghamton, NY, October 31, 2023

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Southern Tier Chapter Taxation Conference

NYSSCPA - Southern Tier Chapter, Holiday Inn Binghamton Downtown, 2-8 Hawley Street, Binghamton NY 13901,
October 26, 2023

2023 Summer Tax Series

Hodgson Russ LLP, 605 Third Avenue, New York, New York, June 21 - August 2, 2023

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast

NYSSCPA, December 8, 2022

Syracuse Chapter Taxation Conference

NYSSCPA, Embassy Suites – Syracuse Destiny, November 2, 2022

NYSSCPA Southern Tier Chapter Taxation Conference

NYSSCPA, Doubletree by Hilton Hotel Binghamton, October 26, 2022

Estate and Trust Taxation – Planning Opportunities Created by the COVID-19 CRISIS

Citrin Cooperman LLP, February 25, 2021

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast Parts 1 & 2

NYSSCPA, December 2, 2020

A Day with Hodgson Russ: Selected New York State & City Tax Topics Workshop

NYSSCPA, Foundation for Accounting Education Learning Center, New York, NY, November 15, 2019

Professional Affiliations

- New York State Bar Association
- Chair, International Estate Planning Committee: New York State Bar Association
- Vice Chair, Estate Administration Committee: New York State Bar Association
- Financial Planning Counselors of Western New York