

## **2025 HIGHLIGHTS**

Here is the 2025 edition of New York Elder Law and Special Needs Practice. This edition has been updated and expanded to include and reflect the changes in the Medicaid program and the Federal Gift and Estate Tax laws as well as the New York State Estate Tax law.

In addition to providing updates on legislative changes and cases in all areas of elder law and special needs, this edition includes the following highlights:

### **Hot Topics:**

#### **Practice of Elder Law**

1. Estate Tax Planning – update
2. Resources – update

#### **Practice of Special Needs**

1. Special Needs – update

#### **Providing Services in an Elder Law and Special Needs Practice**

1. Updated Client Questionnaires (Express and Long Form)
2. Electronic Notarization – update

#### **Powers of Attorney**

1. Enumerated powers – Certain gift transactions – update
2. Original documents – update

#### **Guardianship – Article 81 & Article 83**

1. Restoration of Rights and Supported Decision Making – update
2. Matter of F.W.S. (BJS), 71 Misc.3d 429, 142 N.Y.S.3d 707, (Sup 2021)
3. Matter of Joseph J.D., 229 A.D.3d 104 (2d Dep’t 2024)

#### **Social Security**

1. 2025 Social Security amounts – update

#### **Veteran Benefits**

1. 2025 Pension Benefit Rates
2. Resources – update

**Medicare**

1. Medicare Part A (Hospital insurance) updates
2. 2025 Medicare Part B Premium Amounts
3. Medicare Part C updates
4. Medicare Part D updates

**Medicaid and Eligibility Planning**

1. 2025 Medicaid Eligibility Amounts
2. Transfer Penalty Rule updates
3. Regional Nursing Home Transfer Rates update
4. Residency – Disputes between counties update
5. Consumer Directed Personal Assistance Program (CD-PAP) update

**Medicaid Fair Hearings**

1. Aid continuing - update

**Long Term Care Insurance**

1. New York State Partnership for Long Term Care – Minimum standards update
2. Updated Minimum Daily Benefit Allowances for Nursing Homes and Home Care

**Nursing Homes**

1. Levels of nursing home care – update
2. Listing of Continuing Care Retirement Communities in New York State - update

**Taxes**

1. Updated Federal and New York State Estate exclusion amounts for 2025
2. Updated IRS Income, Gift and Estate Tax Provisions and Planning considering the recent tax changes
3. Updated planning options considering the NYS Estate Tax Cliff
4. Updated Federal Income Tax Rate Chart
5. Income taxation considerations—Taxation of benefits from retirement plans - update
6. IRA Required Minimum Distribution Table

**Wills, Waivers, and Renunciations**

1. In-Kind Support Maintenance Calculation – update
2. Method of unequal distributions to a class of beneficiaries

## HIGHLIGHTS

### **Case Studies**

1. Case Studies – update

### **Case Decisions**

1. Recent case decisions – update

### **Forms**

1. Updated Form: Questionnaire (Express Form)
2. Updated Form: Questionnaire (Long Form)
3. Updated: Chart of the Ten Standard Medicare Supplemental Plans
4. Updated: Life Expectancy Table for Males and Females
5. Form: Authorization to Represent (Fair Hearing)
6. Updated Form: SSI and SSP Benefit Levels Chart
7. Updated Form: Access NY Health Care Application (DOH-4220)- Medicaid
8. Updated Form: List of Documents Required for Medicaid Application
9. Updated Form: DOH-5139 Disability Questionnaire (formerly DSS-1151)
10. Updated Form: (RHCF)(MAP-648) Submission of Request From Residential Health Care Facilities
11. Updated Form: Declaration of the Legally Responsible Relative (NYC) (MAP-2161a (E))
12. Updated Form: Medicaid Asset Protection Trust – Joint Trust