

2026 HIGHLIGHTS

Here is the 2026 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. Affordable Care Act—update
3. Resources—update

Practice of Special Needs

1. Special Needs—update

Providing Services in an Elder Law and Special Needs Practice

1. Elder Law and Special Needs Practice—update

Health Care Decision Making

1. Health Care Decision Making—update
2. Medical Aid in Dying Act

Guardianship—Article 81 & Article 83

1. Restoration of Rights and Supported Decision Making
2. Hearings—Burden and quantum of proof
3. Matter of F.W.S. (BJS), 71 Misc.3d 429, 142 N.Y.S.3d 707, (Sup 2021)
4. Matter of Joseph J.D., 229 A.D.3d 104 (2d Dep’t 2024)
5. Matter of Leonardo V., 237 A.D.3d 1308, 231 N.Y.S.3d 272 (3d Dept 2025)
6. Matter of John M. (Rebecca L.—Helen E.), 234 A.D.3d 487 (1st Dept 2025)

Social Security

1. Social Security amounts—update

Veteran Benefits

1. Pension Benefit Rates—update
2. Service-connected disability compensation—update
3. Resources—update

Medicare

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

Medicaid and Eligibility Planning

1. Medicaid Eligibility Amounts—update
2. Transfer Penalty Rule—updates
3. Medicaid Rules on Retirement Accounts—update
4. Medicaid Eligibility Change to Surviving Spouse Election Rule
5. New York CDPAP—Transition to One Fiscal Intermediary
6. NY Medicaid Personal Care Services and CDPAP—update
7. Medicaid Eligibility and U.S. Savings Bonds—update
8. Regional Nursing Home Transfer Rates—update
9. Residency—Disputes between counties—update
10. Consumer Directed Personal Assistance Program (CDPAP)—update

Medicaid Fair Hearings

1. Reconsideration
2. Requesting a fair hearing—Abandonment of a request—update

Long Term Care Insurance

1. New York State Partnership for Long Term Care
2. New York State Partnership for Long Term Care Medicaid requirements and benefits—update
3. New York State Partnership for Long Term Care—Medicaid Considerations

Nursing Homes

1. Levels of nursing home care—update
2. Mandatory managed long term care—update
3. Listing of Continuing Care Retirement Communities in New York State—update

HIGHLIGHTS

Taxes

1. One Big Beautiful Bill Act of 2025 (OBBBA)—update
2. Updated Federal and New York State Estate exclusion amounts for 2026
3. Updated IRS Income, Gift and Estate Tax Provisions and Planning
4. Updated planning options considering the NYS Estate Tax Cliff
5. Updated Federal Income Tax Rate Chart
6. Income taxation considerations—update

Wills, Waivers, and Renunciations

1. Right of Election—update
2. Common disaster provisions—update

Case Studies

1. Case Studies—update

Case Decisions

1. Recent case decisions—update

Forms

1. Updated: Chart of the Ten Standard Medicare Supplemental Plans
2. Updated: Medicaid 2026 Update
3. Updated: Life Expectancy Table for Males and Females
4. Updated Form: SSI and SSP Benefit Levels Chart
5. Updated Form: List of Documents Required for Medicaid Application
6. Updated Form: Renewal for Medicaid (Chronic Care)(DOH-5798 (12/23)
7. Updated Form: Authorization to Apply for Medicaid on my Behalf (MAP-3043 (E)
8. Updated Form: Disability Determination Request (NYC) (MAP-3177) (E)
9. Updated Form: Applicant/Recipient Declaration Concerning the Legally Responsible Relative's Income/Resources (NYC) (MAP-2161(E)
10. Updated Form: Declaration of the Legally Responsible Relative (NYC) (MAP-2161a (E)
11. Updated Form: Special Needs Trust