

New York Small Estate Asset Worksheet (2026)

Sort every asset into non-probate, family set-off or counted, then test the \$50,000 voluntary administration limit

New York's small estate process is voluntary administration under SCPA Article 13. It is available when the person left personal property with a gross value of \$50,000 or less, not counting property set off to the family under EPTL 5-3.1 (SCPA 1301).

The rules this worksheet applies

Item	Rule	Source
Limit	\$50,000 gross value of personal property; the affidavit lists debts separately	SCPA 1301
Real estate	Not covered by Article 13	SCPA 1302
Set-off caps	Household items \$20,000; books and media \$2,500; animals and farm items \$20,000; one vehicle \$25,000 (or cash); money \$25,000, less the excess value of items acquired	EPTL 5-3.1(a)
Value	Fair market value minus loans and liens	EPTL 5-3.1(d)
Who gets it	A surviving spouse, or children under 21 if no spouse or the spouse is disqualified	EPTL 5-3.1(a)
Filing fee	\$1	SCPA 1304

Step 1: Assets that pass outside the estate (not counted)

Joint accounts, trust accounts, payable-on-death savings bonds, jointly owned property,
list: _____

Life insurance or other assets paid to a named beneficiary,
list: _____

Step 2: Family set-off (only if a spouse or a child under 21 survives)

[] The person left a surviving spouse or a child under 21. If not, skip to Step 3.

Household items, value (\$; up to \$20,000): _____

Family books, pictures and media, value (\$; up to \$2,500): _____

Animals and farm items, value (\$; up to \$20,000): _____

One motor vehicle, description and value (\$; up to \$25,000, or cash equal to its value up to \$25,000): _____

Money set off (\$; up to \$25,000, reduced by any excess over the caps): _____

Total set off to the family (\$; at most \$92,500 at the statutory caps): _____

Step 3: Personal property that counts

Bank and credit union accounts in the person's sole name, no beneficiary

(\$): _____

Remaining vehicles, household items and cash above the set-off

(\$): _____

Stocks, bonds and other investments in the sole name, no beneficiary

(\$): _____

Final wages, refunds, other personal property

(\$): _____

Total counted personal property, gross value

(\$): _____

Step 4: Result

☐ Counted total is \$50,000 or less: voluntary administration is available for the personal property.

☐ Counted total is over \$50,000: a regular probate or administration proceeding is needed.

☐ Real estate in the person's sole name exists: it needs a regular proceeding.

Step 5: Debts to list on the affidavit

Known debts, including the funeral bill

(\$): _____

☐ The person received Medicaid at 55 or older, or was permanently institutionalized: a Medicaid estate recovery claim is a debt to list. Ask the clerk or an attorney.

INSTRUCTIONS FOR USE

General information, not legal advice. Figures reflect SCPA 1301-1310, EPTL 5-3.1 and the Unified Court System checklist as checked in October 2026. Confirm current forms and rules with the Surrogate's Court in the county where the person lived, or talk to a New York attorney. Full guide and sources: clearlegaltips.com/new-york-small-estate-affidavit/