

LAW ALERT

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NYC Pied-à-Terre Tax Surcharge Update

New York City has again extended the deadline to apply for an exemption from the Pied-a-Terre Tax Surcharge. The City's website [\[here\]](#) now shows the deadline as being October 6, 2026. The original deadline which was this past Friday, August 21, 2026, was previously extended to September 18, 2026.

NYC has stated that it will provide a determination letter and email informing the applicant if their application has been approved or denied. If the application for exemption is denied the applicant can file an application with the New York City Tax Commission to appeal the Department of Finance's denial of the request for exemption.

Several actions have been commenced seeking to prevent the City from imposing the surcharge. To date, none have been successful. As more information becomes available the authors will continue in our efforts to keep our readers updated.

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