

# Lottery and Gaming Credit Application

## WISCONSIN LOTTERY AND GAMING CREDIT

The Lottery and Gaming Credit is a credit displayed on tax bills as a reduction of property taxes for Wisconsin property owners using the property as their Primary Resident.

To qualify for the Lottery and Gaming Credit, you must be a Wisconsin residence, own a dwelling and use it as your primary residence as of the January 1 certification date of the year the property taxes are levied. If an owner is temporarily absent, typically for a period no longer than 6 months (ex: hospital, vacation, incarcerated), the primary residence is the home where the owner returns. Principal dwelling means any dwelling the owner of the dwelling uses as his/her primary residence.

A property owner may claim only one primary residence. You cannot claim the Lottery and Gaming Credit on a business property, rental units, vacant land, garages or other property that is not the owner's primary residence (sec. 79.10(1)(dm), (9)(bm), Wis. Stats.).

**Additional information can be found at the Department of Revenue (DOR) website:**

<https://www.revenue.wi.gov/Pages/FAQS/slf-lottcr.aspx>

## **Online Filing Application**

<https://ww2.revenue.wi.gov/VaultPublic/lc/interview.html>

Lottery Credit Removal Request Form LC-400 132.18 KB

Lottery and Gaming Credit Application Form LC-100 802.69 KB