

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