

**Who can claim this credit?**

- **You may claim** – this credit for 2021 property taxes, payable in 2022, if on January 1, 2021, you were the owner of the property and used the property as your primary residence and did not receive credit on your 2021 property tax bill. You can have only one primary residence.
- **You cannot claim** – this credit on business property, rental units, land, garages or other properties that are not your primary residence. A non-Wisconsin resident cannot claim this credit.

**Questions?**

If you have questions on the Lottery and Gaming Credit, contact your County Treasurer or the Wisconsin Department of Revenue at (608) 266-9457, (608) 266-0772, or lgs@wisconsin.gov.

2021 Late Lottery and Gaming Credit Claim		
<b>Property address</b>    	<b>Parcel number</b> _____ <input type="checkbox"/> Town } <input type="checkbox"/> Village } <input type="checkbox"/> City } _____ County of _____	
<i>I attest, under penalty of law, that as of January 1, 2021, I was an owner of the property described above and that as of that date I used the property as my primary residence. I understand that I must notify the county treasurer within 30 days of the date on which I no longer use the property as my primary residence.</i>		
Claimant name (please print)	Email	
Signature	Phone (     )     -	Date (mm-dd-yyyy) -   -

**Submitting Your Application – Due date: October 1, 2022**

**To receive this credit** – submit these two documents to the Wisconsin Department of Revenue (DOR) by the due date:

- This completed application
- Copy of your 2021 property tax bill

**Submit your completed application and 2021 property tax bill copy by mail, fax or email:**

**Mail:** Wisconsin Department of Revenue  
Local Government Services Bureau #6-97  
PO Box 8971  
Madison WI 53708-8971

**Fax:** (608) 264-6887  
**Email:** lgs@wisconsin.gov

**Note:** If this property qualified as your primary residence on January 1, 2022, you must submit [Form LC-100](#) to your County Treasurer to apply the credit on your 2022 property tax bill.