

Who can claim this credit?

- **You may claim** – this credit if the home was transferred after the January 1, 2022 certification date and if the previous owner used this property as a primary residence on January 1, 2022.
- **You cannot claim this credit if the home was:**
 - Not the primary residence of the previous owner on January 1, 2022
 - Used as rental property on January 1, 2022
 - Unoccupied on January 1, 2022

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.

Seller Information			
Seller name <i>(please print)</i>			
Seller current address	City	State	Zip

2022 Late Buyer Lottery and Gaming Credit Claim	
Property address _____ _____ _____	Parcel number _____ <input type="checkbox"/> Town } <input type="checkbox"/> Village } <input type="checkbox"/> City } _____ County of _____
<i>To the best of my knowledge, the property described above was used by the previous owner as a primary residence on January 1, 2022. I attest, under penalty of law, that as of _____, 2022 (insert date you acquired this property) I am the owner of the property described above. I understand that I am to 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 <i>(please print)</i>	Email
Signature	Phone () - _____ Date <i>(mm-dd-yyyy)</i> - -

Submitting Your Application – Due date: October 1, 2023

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 2022 property tax bill

Submit your completed application and 2022 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, 2023, you must submit [Form LC-100](#) to your County Treasurer to apply the credit on your 2023 property tax bill.