



Important Information on the Lottery and Gaming Credit

Qualification and payment

The lottery and gaming credit is available to Wisconsin residents who own a principal dwelling used as their primary residence as of January 1 of the tax year (year property taxes are levied).

The application for the credit can be filed online (Form LC-115) or with a paper form (Form LC-100). Applications are approved by the county or municipality where the property is located. Once approved, the property is identified on the tax roll as qualifying for the credit. A credit remains valid as long as the property is eligible.

If property ownership transfers during the tax year and the previous owner qualified on January 1 of that same tax year, the new owner may apply for the credit by filing a Wisconsin Department of Revenue (DOR) form or by indicating primary residence use on the real estate transfer return.

The credit appears on property tax bills as a reduction of taxes. For those who pay taxes in installments, the credit is applied to the first installment. Mobile homeowners subject to a municipal monthly parking fee receive the credit proportionately each month.

Important note for late claims

If the credit did not appear on the property tax bill, and it's after January 31 following the issuance of the tax bill, eligible property owners must submit a complete late claim application, with appropriate documentation, to DOR using the Lottery and Gaming Credit Online Application Portal by the following October 1. (ex: December 2024 property tax bill results in a October 1, 2025 filing deadline.)

Benefits of electronic filing

DOR's State and Local Finance Division is dedicated to helping property owners understand and apply for the lottery and gaming credit. We transitioned from PDF forms to an electronic filing system, offering several advantages for property owners:

- File for the lottery and gaming credit, completing the entire process online
- The system guides property owners to the correct form via a selection page
- Forms include additional instruction and "help bubbles" to assist while filling out the form
- Data submitted through the online form is shared electronically with county and municipal treasurers, streamlining the process

Let's Get Started!

Online lottery and gaming credit forms

The [Lottery and Gaming Credit Online Application Portal](#) is located on our [Lottery and Gaming Credit Forms](#) web page.

Helpful resources

To assist property owners, DOR offers numerous resources:

- Walk-through videos – applying for:
 - » [Lottery and gaming credit \(Form LC-115\)](#)
 - » [Late lottery and gaming credit \(Form LC-315\)](#)
- [Informational poster](#) – printable poster available for display in local government offices
- [Common questions](#)

Who claim the credit?

You can claim this credit:

- If on January 1 of the tax year:
 - » You were an owner of the property
 - » The property was your primary residence
- If both of these apply:
 - » You purchased the property during the tax year
 - » On January 1 of the tax year, to the best of your knowledge, the prior property owner used the property as their primary residence

You cannot claim this credit if any apply:

- You are not a Wisconsin resident
- You already claimed the credit on another property (you can have only one primary residence)
- The property is unoccupied property, business property, rental units, land or garages
- The property was not the primary residence of the owner on January 1 of the tax year

Other Property Tax Credits

First dollar credit

This credit is applied to every taxable parcel statewide with a real property improvement, totaling \$150 million each tax year.

School levy tax credit

This credit is applied to all taxable property within the state and is based on the total school levies within each municipality.

The statewide total increased in two phases by \$335 million – from \$940 million applied to December 2022 property tax bills, to \$1.275 billion applied to December 2024 property tax bills, which is the total funding going forward.