Form
LC-100

Wisconsin
Lottery and Gaming Credit Application

2025
WI Dept of Revenue

Who can claim this credit?

- **You may claim –** this credit for 2025 property taxes, payable in 2026, if on January 1, 2025, you were the owner of the property and used the property as your primary residence. 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.

2025 Lottery and Gaming Credit Claim

Property address

_____

_____

_____

Parcel number _____

☐ Town
☐ Village
☐ City
} _____

County of _____

I attest, under penalty of law, that as of January 1, 2025, 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.

Claimant name *(please print)*	Email	
Signature	Phone ( ) -	Date *(mm-dd-yyyy)* - -

Submitting Your Application

If the property qualified as your primary residence on January 1, 2025, submit this completed form to your **County Treasurer.** The credit will appear on your 2025 property tax bill.

Filing deadline: - - _____
(mm-dd-yyyy)

Note: If the property is located in Milwaukee County, submit this completed form to your Municipal Treasurer. **Do not** send it to the Milwaukee County Treasurer.

County Treasurer address:

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