Form
LC-310

Wisconsin Late Buyer Lottery and Gaming Credit Application

2022
Due date: Oct. 1, 2023

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 *(please print)*			
Seller current address	City	State	Zip

2022 Late Buyer Lottery and Gaming Credit Claim

Property address

_____

_____

_____

Parcel number _____

☐ Town
☐ Village
☐ City

_____

County of _____

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.

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

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.