



# OUTBOARD MOTOR APPLICATION (PWD 144)

## Title or Sales and Use Tax Only

This form is used to request a Texas title for an outboard motor or to pay tax on an outboard motor. To title a vessel/boat, please use Vessel/Boat Application (PWD 143). Supporting documents, original signatures and payment for fees and taxes must accompany this form for processing. Please refer to the instructions for PWD 144. Complete in blue or black ink. Titles print 21 days after being processed and are mailed from TPWD Headquarters in Austin.

<b>A. This motor is:</b> <input type="checkbox"/> New <input type="checkbox"/> Used		<b>B. Is this outboard motor from out of state?</b>	
<b>C. Enter the motor identification/serial #</b> (REQUIRED): Enter the motor's M # if known (listed on title): TX/M- _____ If acquired from a Texas Dealer/Distrib./Mlgr. enter the License #: TX- _____ -AA If acquired from a Dealer/Distrib./Mlgr. outside of Texas, check this box: <input type="checkbox"/>		1. Did this outboard motor come from another state or country? <input type="checkbox"/> Yes If yes, attach PWD 504 and enter: State/Country _____ Title or Registration # _____	
<input type="checkbox"/> Check this box if outboard motor requires a Game Warden inspection (see instructions for PWD 144).		2. If yes is checked in B1, was it owned by the applicant or a previous owner? <input type="checkbox"/> The Applicant (you) OR <input type="checkbox"/> Previous Owner (someone else)	

**D. How was this outboard motor acquired? Select only one.**

<input type="checkbox"/> Purchased from owner	<input type="checkbox"/> Applicant is original owner (never titled)	<input type="checkbox"/> Repossession by non-recorded lien holder	<input type="checkbox"/> Purchased from trust
<input type="checkbox"/> Purchased from dealer	<input type="checkbox"/> Government seizure auction/surplus sale	<input type="checkbox"/> Through divorce (spouse applicant)	<input type="checkbox"/> Prize/lottery/raffle
<input type="checkbox"/> Received from inheritance	<input type="checkbox"/> Court award	<input type="checkbox"/> Through divorce (new purchaser)	<input type="checkbox"/> Self-service storage lien
<input type="checkbox"/> Purchased from an estate	<input type="checkbox"/> Pawn shop (pawn shop is applicant)	<input type="checkbox"/> From bankruptcy trustee	<input type="checkbox"/> Storage lien (not self-service)
<input type="checkbox"/> Gift/donation	<input type="checkbox"/> Repossession by recorded lien holder	<input type="checkbox"/> From bankruptcy of dealership	<input type="checkbox"/> Garageman/mechanic lien
<input type="checkbox"/> Replacement due to defect			<input type="checkbox"/> Applicant is Marine Dealer/Distrib./Mlgr.
<input type="checkbox"/> Insurance claim paid			

**E. Please select only one of the following transactions from the list below:**

**Title:** Issues a title for your outboard motor. See Fee Chart at [www.tpwd.texas.gov](http://www.tpwd.texas.gov)

**Pay Sales or Use Tax Only:** You will not be issued a Texas Outboard Motor Title. You will be issued a receipt for payment of sales tax. Select the qualifying reason:  Used outside of Texas  Title documents pending  TPWD use

**F. Applicant/New Owner: Title Information will be mailed to this address only. Accurate ID and DOB or EIN required.**

<input type="checkbox"/> Last Name or <input type="checkbox"/> Company Name	Suffix	First Name	MI	U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	Phone Number ( )
Individual ID Type (check one): DL ID Other _____	Company EIN		Email		
DOB: / / ID #: ST/CTRY: _____	OR EIN #: _____				
Mailing Address	City	State	Zip Code	County	

**G. Co-Owner: Accurate ID and DOB or EIN required. Rights of Survivorship?  Yes – Attach form PWD 790**

<input type="checkbox"/> Last Name or <input type="checkbox"/> Company Name	Suffix	First Name	MI	U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	Phone Number ( )
Individual ID Type (check one): DL ID Other _____	Company EIN		Email		
DOB: / / ID #: ST/CTRY: _____	OR EIN #: _____				
Mailing Address	City	State	Zip Code	County	

**H. First Lien Holder: Check  if there is a second lien holder and attach sheet with additional lien information.**

Last Name or Company Name	First Name	Lien Date (mm/dd/yy) / /	
Address	City	State	Zip Code
			Phone Number ( )

**I. Outboard Motor Description:**

Motor ID/Serial #	Make of Outboard Motor (Manufacturer)	Year Built	Mdl/Prog Year	Horsepower
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Check  if owned by federal or Texas government entity or political subdivision.

**J. Previous Owner (Seller, Donor, Trader):**

Last Name or Company Name		Suffix	First Name		MI
Address		City	State	Zip Code	Phone Number ( )

**K.** If the outboard motor was acquired from a Texas Marine Dealer, Distributor or Manufacturer, enter the License Number: TX- \_\_\_\_\_ -AA. If acquired from a Dealer/Distributor/Manufacturer outside of Texas, check this box:

**TAX AFFIDAVIT:** Any alterations to Section L items 1 and 5, Section M or Section N items 1-3 in the Tax Affidavit area will void this application. The seller must complete the applicable items in the Tax Affidavit Section L items 1 and 5, Section M and Section N items 1-3. A complete bill of sale or invoice signed by the seller may be used in lieu of the seller completing the Tax Affidavit and signing below. See PWD 144 instructions for bill of sale or invoice requirements.

TAXES & FEES CALCULATION

**L. Qualifying Exemptions from Payment of Boat Motor Tax**

1. Ownership change is a result of gift, no tax owed. Complete Section N items 11-13.

2. New Texas resident, transferring from out of state. Complete Section N items 10-13 (new resident tax applies – \$15).

3. Applicant is owner, motor purchased in Texas or first used in Texas prior to January 1, 2000. Complete Section N items 1 and 11-13.

4. Outboard motor acquired by a United States government, Texas state, county, or city government entity or qualifying Emergency Service Organization. Enter \$0 in item N13.

5. Outboard motor sales price is combined with vessel's sale price. (Boats/motors purchased in Texas with a combined sales price greater than \$300,000.00 are not eligible for this selection. A separate bill of sale for each boat/motor is required.) Do not show outboard motor sales price on Section N item 2. Complete Section N items 11-13. Enter Vessel TX# or Vessel Serial #:  
 Vessel TX# \_\_\_\_\_ Vessel Serial # \_\_\_\_\_

6. Outboard motor is being titled for resale purposes by a licensed Texas Marine Dealer, insurance company, lien holder, or pawn shop.

M. TRADE-IN INFORMATION (if any) VESSEL/OUTBOARD MOTOR ONLY – NO TRAILER INFO		Make of Vessel/Outboard Motor	Hull Identification or Serial Number	Year	Length/Horsepower	Registration Number TX-
1. Date of TX sale or first use in TX: (mm/dd/yy) ___/___/___						
2. Sales price (do not include price of trailer)	\$		8. Tax penalty and interest (if paid after due date – see form PWD 930 to calculate amount owed)	\$		
3. Trade-in amount (Section M) if any	\$		9. Total tax, penalty and interest owed (add items 7 & 8)	\$		
4. Taxable amount (item 2 minus item 3)	\$		10. New resident tax (\$15) if applicable	\$		
5. Sales or use tax – multiply item 4 x .0625	\$		11. Title fee (See Fee Chart)	\$		
6. Tax paid previously to _____ (list state)	\$		12. Game Warden inspection (\$25) if applicable	\$		
7. Total tax due Texas (item 5 minus item 6)	\$		13. TOTAL AMOUNT DUE (add items 9 through 12)	\$		

**WARNING:** Falsifying information on documents is a punishable offense – Texas Penal Code Chapter 37, Section 37.10. Any person who knowingly makes a false entry in, or false alteration of a governmental record is guilty of a felony of the third degree, punishable by confinement in jail for any term of not more than 10 years or less than 2 years and punishable by a fine not to exceed \$10,000. I hereby certify that all statements in this document are true and correct to the best of my knowledge and belief.

SIGNATURES

**O. Seller(s), Previous Owner(s), or Lawful Representative** – This individual is responsible for completing Section J and the applicable items in Section L items 1 and 5, Section M and Section N items 1-3.

Company name (if applicable): \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Owner signature: \_\_\_\_\_ Printed name: \_\_\_\_\_

Co-owner signature: \_\_\_\_\_ Printed name: \_\_\_\_\_

**P. Applicant(s), New Owner(s), or Lawful Representative**

Company name (if applicable): \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Owner signature: \_\_\_\_\_ Printed name: \_\_\_\_\_

Co-owner signature: \_\_\_\_\_ Printed name: \_\_\_\_\_

## INSTRUCTIONS FOR PAGE 2 OF OUTBOARD MOTOR APPLICATION (PWD 144)

### Section I: Outboard Motor Description.

- Complete each of the fields with the appropriate outboard motor information. If the outboard motor is new, enter the "Year Built" and "Mdl/Prog Year" as provided by the manufacturer on the Manufacturer's Statement of Origin. For "Mdl/Prog Year" only, if the outboard motor is used and not previously titled in Texas, or there is no model or program year provided by the manufacturer on the Manufacturer's Statement of Origin, enter the year of manufacture or the following year, as applicable. (There may not be more than a one (1) year difference between the "Year Built" and "Mdl/Prog Year".)

### Section J: Previous Owner (Seller, Donor, or Trader).

- Provide the name, address, and phone number of the person(s) or company that previously owned the outboard motor. This would apply to the seller, donor, dealer, or trader of the outboard motor.

### Section K: Marine License Number (complete this section and Section C, third line).

- If the outboard motor was acquired from a Texas Marine Dealer, Distributor or Manufacturer, enter their license number in the space provided. Example: TX-0321-AA. If this outboard motor was not acquired through a Texas Marine Dealer, Distributor or Manufacturer, leave this blank.
- If the outboard motor was acquired from a Dealer, Distributor or Manufacturer from outside of Texas, check the box. If it was not, leave this box blank.

### TAX AFFIDAVIT: Sections L-P.

- Any alterations in Section L items 1 and 5, Section M or Section N items 1-3 will void the application.
- The seller must complete Section J and the applicable items in the Tax Affidavit Section L items 1 and 5, Section M and Section N items 1-3 and sign in Section O.
- A bill of sale or invoice may be used in lieu of the seller completing the Tax Affidavit Section and signing Section O. A bill of sale or invoice must contain the purchaser's name, description of outboard motor (make, year built, TX/M# or MIN), date of sale, sales price, and an original signature of the seller.

### Section L: Qualifying Exemptions from Payment of Tax.

If any of the following exemptions are checked, enter \$0 in Section N item 9.

1. If the ownership change is the result of a gift or inheritance, the donor must check this box. Complete Section N items 11-13.
2. If you are a new Texas resident and are transferring from another state, check this box. Enter the new resident tax fee of \$15 in Section N item 10. Complete Section N items 11-13.
3. Tax will not be collected if the applicant purchased the outboard motor in Texas or first used the outboard motor in Texas prior to January 1, 2000 and is subject to assessment limitation. If this situation applies to you, check this box and complete Section N items 1 (date of sale or date first used in Texas) and 11-13.
4. If the applicant is a (U.S.) federal or Texas government entity (political subdivision), or a qualifying Emergency Service Organization who can claim a tax exemption, check this box. Enter \$0 in Section N item 13.
5. The seller should check this box if the outboard motor sale price was included in the vessel's sale price on the vessel application PWD 143. (Boats/motors purchased in Texas with a combined sales price greater than \$300,000.00 are not eligible for this selection. A separate bill of sale for each boat/motor is required.) Provide the vessel's TX number and/or vessel serial/hull ID number. If checked, do not show outboard motor sales price on Section N item 2. Complete Section N items 11-13.
6. If the applicant is a licensed Texas Marine Dealer acquiring for resale, an insurance company that acquired the outboard motor as a result of a claim, a lien holder or pawn shop that acquired the outboard motor as a result of repossession or forfeiture and is required by a state or governmental entity to title for resale purposes only, check this box. Complete Section N items 11-13.

### Section M: Trade-In Information.

- Trade-In Information – If you have traded a vessel or outboard motor towards the purchase of the outboard motor, the seller must complete Section M. Include the make, hull identification/serial number, year built, length and/or horsepower and, if applicable, the registration or TX number of the vessel/outboard motor traded in. Any trade other than a vessel or outboard motor requires the seller to provide the value of the item traded as the sales price in Section N item 2.

### Section N: Date of Sale, Sales Price, Taxes, and Fees Owed.

1. Date of Sale – The seller must fill in the date that the purchaser took delivery of the outboard motor in Texas or if purchased elsewhere, the date brought into Texas (proof is required).
2. Sales Price – The seller must fill in the sales price for the outboard motor.
3. Trade-In Amount – The seller must fill in the amount you were credited for a taxable vessel and/or outboard motor that was accepted as trade-in for the transaction.
4. Taxable Amount – Subtract the amount of the trade-in from the sales price and enter that value on this line. (Item 2 minus item 3)
5. Sales or Use Tax – Multiply the amount on item 4 by .0625 or use form PWD 930 to calculate this amount for you. Enter that amount here. Sales tax for outboard motors purchased in Texas on or after September 1, 2019 is capped at \$18,750.00. For additional information regarding sales or use tax, contact the Comptroller of Public Accounts at (800) 252-5555 or (512) 463-4600 or TTD at (800) 248-4099.
6. Tax Paid – If the applicant previously paid tax in Texas or another state on this outboard motor, enter the abbreviation of the state where the tax was paid and the amount of tax paid. You will have to provide proof for any tax claimed under this item.
7. Total Tax Due Texas – Subtract tax previously paid to Texas or another state from Texas Sales or Use Tax. (Item 5 minus item 6)
8. Tax Penalty and Interest – If you do not owe a penalty, enter zero (\$0). If you have not paid sales or use tax by the due date, you will owe a tax penalty and interest may be due. To calculate the amount of penalty and interest owed, please use form PWD 930 which can be found at [www.tpwd.texas.gov/fishboat/boat/forms](http://www.tpwd.texas.gov/fishboat/boat/forms). You will need to enter the date of sale, the sales price, any trade-in amount (Section N items 1-3), and any tax previously paid in Texas or another state (Section N item 6).
9. Total Tax, Penalty and Interest Owed – Add items 7 and 8 and enter the total on this line.
10. New Resident Tax – If you owned the outboard motor in another state, you will need to pay New Resident Tax of \$15.
11. Title Fee – If you are titling this outboard motor, enter fee for a regular title, or enter bonded title fee if this is an application for a bonded title.
12. Game Warden Inspection – If you are paying for an inspection by a Texas Game Warden, enter \$25 on this line.
13. Total Amount to Be Paid – Add the amounts from items 9 through 12 and enter the total on this line. This is the amount you owe.

#### A fee chart can be obtained:

- online at [www.tpwd.texas.gov/fishboat/boat/forms](http://www.tpwd.texas.gov/fishboat/boat/forms)
- by telephone utilizing the Boat Information System (800) 262-8755
- at the Texas Parks and Wildlife Headquarters in Austin
- from any of the 28 TPWD Law Enforcement field offices across the state
- from any participating Tax Assessor-Collector office (contact your local tax office to confirm if they process boat registration titles)

### Section O: Seller(s), Previous Owner(s), or Lawful Representative – Original signatures are required, copies will not be accepted.

- The previous owner(s) must sign their name and date this section. A bill of sale or invoice may be used in lieu of the seller(s) completing the Tax Affidavit and signing this section. A bill of sale or invoice must contain the purchaser(s) name, description of outboard motor (make, year built, TX# or MIN), date of sale, sales price, and an original signature of the seller(s).

### Section P: Applicant(s), New Owner(s), or Lawful Representative – Original signatures are required, copies will not be accepted.

- The applicant(s) must sign their name and date this section.

## INSTRUCTIONS FOR PAGE 1 OF OUTBOARD MOTOR APPLICATION (PWD 144)

Additional forms and information may be obtained at [www.tpwd.texas.gov](http://www.tpwd.texas.gov) under the "Boating" category. For telephone assistance contact TPWD at (800) 262-8755 or (512) 389-4828. The form PWD 144 must be completed and submitted with any supporting documentation and appropriate fees to TPWD Headquarters in Austin, a TPWD local law enforcement office, or a participating County Tax Assessor-Collector office. Effective 1/1/94, all vessels/boats and outboard motors are required to be titled unless exempt. Vessels must be titled separately using PWD 143. Registration is required for vessels used on all Texas public waters.

### Section A: Is the Outboard Motor New or Used?

- 'New' is defined as: Brand new outboard motors purchased from a Dealer, Distributor, or Manufacturer. Typically, these outboard motors have not been used other than in a demonstration by the Dealer, Distributor, or Manufacturer.
- 'Used' is defined as: Any outboard motor with an existing TPWD title, any outboard motor that is recorded in another state or country, or any outboard motor that is not currently on record and does not have a Manufacturers Statement of Origin

### Section B: Is the Outboard Motor From Out of State or Country?

1. If the outboard motor is coming from another state or country, check "yes," attach completed PWD 504, and enter the name of the state or country. Enter the title number or if the outboard motor was not titled, leave the "title number" box blank. **If the outboard motor is titled in another state, you must submit the original out-of-state title with this application (form PWD 144).**
2. If the outboard motor is coming from out of state, check the box to indicate whether it was owned by the applicant or a previous owner.

### Section C: Identify the Outboard Motor.

- Enter the outboard motor identification/serial number in the space provided. This is REQUIRED information and is typically found under the engine cover on the power head. The outboard motor identification/serial number can also be found on the title.
- If the outboard motor is currently recorded with TPWD enter the assigned number in the space provided. The TX/M number can be found on the title. Example: TX/M-0001-GG. If you do not have this number, leave this space blank.
- If the outboard motor was acquired from a Texas Marine Dealer, Distributor, or Manufacturer enter their license number in the space provided. Example: TX-0321-AA. If this outboard motor was not acquired through a Texas Marine Dealer, Distributor or Manufacturer, leave this blank.
- If the outboard motor was acquired from a Dealer, Distributor or Manufacturer from outside of Texas, check the box. If it was not, leave this box blank.
- If a Game Warden inspection is required, check the box. If the outboard motor has no serial number, a Game Warden inspection is required. Your ownership documents and application must be reviewed prior to requesting an inspection in order to verify that you have all the relevant and necessary information completed. Contact the nearest TPWD law enforcement office to review documents and make arrangements for an inspection. Attach a completed PWD 736 (obtained from the TPWD law enforcement office).

### Section D: How Did You Acquire this Outboard Motor?

- Make one selection that best describes how the applicant acquired the outboard motor.

### Section E: Select the Type of Transaction You Are Requesting.

Select one of the transaction options listed:

- **Title** – Titling an outboard motor provides a Certificate of Title, which is the legal documentation of ownership. All internal combustion (gas, diesel, propane, etc.) outboard motors are required to be titled unless you are going to use this outboard motor exclusively outside of Texas. **If you are transferring ownership of a titled outboard motor, you must submit the original title along with this application (form PWD 144).**  
Note: If a title correction is needed for an outboard motor that has already been titled in the applicant's name in the state of Texas, please use Outboard Motor Records Maintenance (PWD 144M).
- **Pay Sales or Use Tax Only** – This applies when the outboard motor is exempt from titling or you have a qualifying reason to pay Tax Only. A qualifying reason must be chosen from the list provided. The seller must fill in the date of sale and sales price under the Tax Affidavit Section N items 1-3 and sign Section O.

### Section F: Applicant/New Owner

- Provide the name, citizenship information, phone number, identification information [driver's license/state ID and date of birth for individuals, OR Employer Identification Number (EIN) for companies], email address, and mailing address for the primary owner to whom the outboard motor will be titled or who is paying Tax Only. If the applicant is a business, or another entity other than an individual, list the citizenship status for the individual who is financially responsible for the business or entity.

### Section G: Co-Owner(s).

- Provide the name, citizenship information, phone number, identification information [driver's license/state ID and date of birth for individuals, OR Employer Identification Number (EIN) for companies], email address, and mailing address for the co-owner(s) of the outboard motor. If there's more than one co-owner, attach an additional sheet listing the additional co-owner's information.
- **Rights of Survivorship** – Indicates that both the owner and the co-owner(s) agree that the ownership of the outboard motor is to be held jointly and in the event of the death of any party the ownership of the outboard motor will belong to the survivor(s). To make this selection, check the Rights of Survivorship box on the application and attach a completed Rights of Survivorship Ownership Agreement for a Boat and/or Outboard Motor (Form PWD 790).

### Section H: Lien Holder(s).

- If you have financed the purchase of this outboard motor, provide the name, address, phone number, and the date the lien was issued for the first lien holder of the outboard motor. If there is a second lien holder, check the box and attach another sheet to the application that includes the lien holder name, address, and the date the lien was issued. If you have not financed the purchase, leave this section blank.