

# **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.

A. This motor is:	New Used	<b>B</b> .	Is this outboard motor	or from	out of state?					
C. Enter the motor identification/serial #			Did this outboard motor come from another state or country?							
(REQUIRED):			Yes If yes, attach PWD 504 and enter:							
Enter the motor's M # if known (listed on title):		1	State/Country							
TX/M-										
If acquired from a Texas Dealer/ If acquired from a Dealer/ Distrib./Mfgr. enter the License #: Distrib./Mfgr. outside of TXAA Texas, check this box:			Title or Registration #  2. If yes is checked in B1, was it owned by the applicant or a previous owner?							
Warden inspection (see instru				OR	Previous Owner	(someone else)				
D. How was this outboard	d motor acquire	ed? Select	only one.							
Purchased from owner		original owner		Repossession by non-reco		hased from trust				
Purchased from dealer	(never titled	,	lien holder		Prize	ze/lottery/raffle				
Received from inheritance	Government auction/sur		Through divorce applicant)	(spouse	Self-service storage lien					
Purchased from an estate	Court award	'	Through divorce	new	Storage lien (not self-service)					
Gift/donation	Pawn shop		purchaser)	<b>V</b>	Gara	Garageman/mechanic lien				
Replacement due to defect	is applicant	, ,	From bankruptc	y trustee		Applicant is Marine				
Insurance claim paid	Repossession lien holder	on by recorded	From bankruptc	y of dealer	ship Deal	Dealer/Distrib./Mfgr.				
E. Please select only one	of the followin	na transacti	ons from the list held	ነለሁ-	-					
E. Ticase selection only one						<u> </u>				
Title: Issues a title for your o	utboard motor. Se	e Fee Chart at	www.tpwd.texas.gov							
Pay Sales or Use Tax Only:	You will not be issu	ued a Texas Oi	utboard Motor Title. You will	l be issued	a receipt for payı	ment of sales tax.				
Pay Sales or Use Tax Only: Select the qualifying reason:		ued a Texas Ou de of Texas	utboard Motor Title. You will Title documer			ment of sales tax. PWD use				
Select the qualifying reason:	Used outside	de of Texas	Title documer	nts pending	) T	PWD use				
Select the qualifying reason:  F. Applicant/New Owner:	Used outsion	de of Texas	Title documer	nts pending	nd DOB or EIN re	PWD use				
Select the qualifying reason:  F. Applicant/New Owner:	Used outsion to Title information to mpany Name	de of Texas will be mailed Suffix	Title documer to this address only. Acc	nts pending urate ID a	) T	PWD use				
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	Make of Outboard					- Lawrence to the state of the state of	Control of the Control of the Control	and the second second second second second	
	i	l Motor (Manu	facturer)	Year	Built	Mdl/Prog Ye	ear Hors	epower	
	Check if owned by federal or Texas government entity or political sub-								
Previous Owner (Seller	as government entity or	political subdiv	/ision.		ata Cayonasa as	7.87.87.05.07.00.00.00.00.00.00			
Frevious Owner (Sener,	Donor, Trader):								
Last Name or Company Name			Suffix		First Name			MI	
Address			City St		State Zip Code		Phone Nu	Phone Number	
			***************************************						
			stributor or If acquired from a Dealer/Distributor/Manufacturer						
Manufacturer, enter the License Number: TX-			AA	outs	ide of Texa	s, check this bo	ox:		
TAX AFFIDAVIT: Any alte	erations to Section L	items 1 and	5, Section	M or Sec	tion N ite	ems 1-3 in the	e Tax Affidav	it area	
will void this application. Th	he seller must complete	the applicable	items in the T	ax Affidavi	t Section L	items 1 and 5,	Section M and	Section N	
•			used in lieu c	if the selle	r completin	g the Tax Affida	avit and signing	below.	
						****			
	•	ved. Complete	Section N iten	ns 11-13.					
2. New Texas resident, to	ransferring from out of s	tate. Complete	Section N ite	ms 10-13 (	new reside	nt tax applies -	- \$15).		
3. Applicant is owner, mo	otor purchased in Texas	or first used in	Texas prior to	January	1, 2000. Co	mplete Section	N items 1 and	11-13.	
		jovernment, Te	xas state, cou	nty, or city	governme	nt entity or qual	lifying Emergen	cy Service	
				ow outboa	rd motor sa	ales price on Se	ection N item 2.		
Vessel TX#	-		Vessel Se	rial #					
			sed Texas Ma	rine Deale	, insurance	company, lien	holder, or pawi	n shop.	
	Outboard I				Year	Length/ Horsepower			
						•	TX-		
Date of TX sale or first us	se in TX: (mm/dd/yy)	_//			1	<u> </u>	TX-		
Date of TX sale or first us     Sales price (do not includ)						t 20 working day	vs from		
	le price of trailer) \$		date of sa	le-see forn	PWD 930 t		vs from \$ unt owed) \$		
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	If the outboard motor was acque Manufacturer, enter the Licens  TAX AFFIDAVIT: Any alter will void this application. Tritems 1-3. A complete bill of sales See PWD 144 instructions for bill  Qualifying Exemptions from 1. Ownership change is 2. New Texas resident, to 3. Applicant is owner, more 4. Outboard motor acquit Organization. Enter \$0. Outboard motor sales Complete Section N it Vessel TX#  6. Outboard motor is being the property of the control of	Address  If the outboard motor was acquired from a Texas Marin Manufacturer, enter the License Number: TX-  TAX AFFIDAVIT: Any alterations to Section L will void this application. The seller must complete items 1-3. A complete bill of sale or invoice signed by the See PWD 144 instructions for bill of sale or invoice required.  Qualifying Exemptions from Payment of Tax  1. Ownership change is a result of gift, no tax ow 2. New Texas resident, transferring from out of some 3. Applicant is owner, motor purchased in Texas 4. Outboard motor acquired by a United States of Organization. Enter \$0 in item N13.  5. Outboard motor sales price is combined with a Complete Section N items 11-13. Enter Vesse Vessel TX#  6. Outboard motor is being titled for resale purposition.  TRADE-IN INFORMATION (if any) VESSEL/OUTBOARD MOTOR  Make of Veoutboard in the Court of the Court of Section 1.	If the outboard motor was acquired from a Texas Marine Dealer, District Manufacturer, enter the License Number: TX-  TAX AFFIDAVIT: Any alterations to Section L items 1 and will void this application. The seller must complete the applicable items 1-3. A complete bill of sale or invoice signed by the seller may be See PWD 144 instructions for bill of sale or invoice requirements.  Qualifying Exemptions from Payment of Tax  1. Ownership change is a result of gift, no tax owed. Complete 2. New Texas resident, transferring from out of state. Complete 3. Applicant is owner, motor purchased in Texas or first used in 4. Outboard motor acquired by a United States government, Te Organization. Enter \$0 in item N13.  5. Outboard motor sales price is combined with vessel's sale pr Complete Section N items 11-13. Enter Vessel TX# or Vessel Vessel TX#  6. Outboard motor is being titled for resale purposes by a licens TRADE-IN INFORMATION (if any) VESSEL/OUTBOARD MOTOR	If the outboard motor was acquired from a Texas Marine Dealer, Distributor or Manufacturer, enter the License Number: TXAA  TAX AFFIDAVIT: Any alterations to Section L items 1 and 5, Section will void this application. The seller must complete the applicable items in the T items 1-3. A complete bill of sale or invoice signed by the seller may be used in lieu of See PWD 144 instructions for bill of sale or invoice requirements.  Qualifying Exemptions from Payment of Tax  1. Ownership change is a result of gift, no tax owed. Complete Section N item 2. New Texas resident, transferring from out of state. Complete Section N item 3. Applicant is owner, motor purchased in Texas or first used in Texas prior to 4. Outboard motor acquired by a United States government, Texas state, cour Organization. Enter \$0 in item N13.  5. Outboard motor sales price is combined with vessel's sale price. Do not she Complete Section N items 11-13. Enter Vessel TX# or Vessel Serial #:  Vessel TX#	If the outboard motor was acquired from a Texas Marine Dealer, Distributor or Manufacturer, enter the License Number: TX	If the outboard motor was acquired from a Texas Marine Dealer, Distributor or Manufacturer, enter the License Number: TX	If the outboard motor was acquired from a Texas Marine Dealer, Distributor or Manufacturer, enter the License Number: TX-  TAX AFFIDAVIT: Any alterations to Section L items 1 and 5, Section M or Section N items 1-3 in the will void this application. The seller must complete the applicable items in the Tax Affidavit Section L items 1 and 5, 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 Affidse PWD 144 instructions for bill of sale or invoice requirements.  Qualifying Exemptions from Payment of 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 - 3. Applicant is owner, motor purchased in Texas or first used in Texas prior to January 1, 2000. Complete Section 4. Outboard motor acquired by a United States government, Texas state, county, or city government entity or qua Organization. Enter \$0 in item N13.  5. Outboard motor sales price is combined with vessel's sale price. Do not show outboard motor sales price on Scomplete Section N items 11-13. Enter Vessel TX# or Vessel Serial #  Vessel TX#  Vessel TX#  6. Outboard motor is being titled for resale purposes by a licensed Texas Marine Dealer, insurance company, lient TRADE-IN INFORMATION (if any)  Make of Vessel/ Outboard Motor of Complete Section N items 10-12 (Length/ Outboard Motor of Script Nimbor)	If the outboard motor was acquired from a Texas Marine Dealer, Distributor or Manufacturer, enter the License Number: TX-  TAX AFFIDAVIT: Any alterations to Section L items 1 and 5, Section M or Section N items 1-3 in the Tax Affidav will void this application. The seller must complete the applicable items in the Tax Affidavit Section L items 1 and 5, Section M and 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 See PWD 144 instructions for bill of sale or invoice requirements.  Qualifying Exemptions from Payment of Tax  1. Ownership change is a result of gift, no tax owed. 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 4. Outboard motor acquired by a United States government, Texas state, county, or city government entity or qualifying Emergen Organization. Enter \$0 in item N13.  5. Outboard motor sales price is combined with vessel's sale price. 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 Serial #  6. Outboard motor is being titled for resale purposes by a licensed Texas Marine Dealer, insurance company, lien holder, or pawn TRADE-IN INFORMATION (if any)  Make of Vessel' Hall Members  Vessel States Insurance company, lien holder, or pawn transported to the section of the set Vessel Serial #	

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

Additional forms and information may be obtained at 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?

- 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-0123-AB. 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.

#### 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 – Provides proof of ownership for the outboard motor. 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 this outboard motor is used exclusively outside of Texas, then you will need to pay sales tax and select "Pay Sales or Use Tax Only." 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.

# 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.

#### 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. 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.
- 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)
- Tax Multiply the amount on item 4 by .0625 or use form PWD 930 to calculate this amount for you. Enter that amount here. For additional information regarding sales 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 sales tax paid. You will have to provide proof for any tax claimed under this item.
- 7. Total Tax Due Texas Subtract sales tax paid to Texas or another state from Texas Sales 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 tax within 20 working days from the date of delivery or the date the outboard motor is brought into Texas, you will owe a sales 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. You will need to enter the date of sale, the sales price, any trade-in amount (Section N items 1-3), and any sales 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 item 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
- 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 throughout 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.