

## 1<sup>st</sup> STOP CHECKLIST: BARTERING SERVICE

Bartering is an exchange of goods or services for your goods or services.

### REQUIREMENTS & REGULATIONS

- [] If you are bartering goods or services, the same rules and licensing requirements apply just as if you were selling the goods or services.
  
- [] There are tax requirements for bartering. Information is in the **Internal Revenue Service (IRS)** publication ***Taxable and Nontaxable Income***, which can be ordered by calling **(800) 829-3676**. Information can also be found on the IRS's web site at [www.irs.gov](http://www.irs.gov). ***\*Remember to check local government agencies\****
  
- [] For state level tax information, contact the **OHIO DEPARTMENT OF TAXATION** at **(888) 405-4039 for Business Tax Assistance; 888-405-4089 for Tax Registration; or (800) 282-1782 for the Forms Request Line**. Information is also on-line at <http://www.tax.ohio.gov> ***\*Remember to check local government agencies\****

**For more help, contact your local Small Business Development Center (SBDC).**

[www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov)

**\*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES\***

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.**