1st 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](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.