



Bartering Tax Center

Bartering is the trading of one product or service for another. Usually there is no exchange of cash. Barter may take place on an informal one-on-one basis between individuals and businesses, or it can take place on a third party basis through a modern barter exchange company.

Barter Exchanges

A barter exchange is any person or organization with members or clients that contract with each other (or with the barter exchange) to jointly trade or barter property or services. The term does not include arrangements that provide solely for the informal exchange of similar services on a noncommercial basis.

Backup Withholding and the "B" Process

Backup withholding can apply to most kinds of payments that are reported on Form 1099, including payments by broker/barter exchanges. Barter exchanges are required to issue "B" notices and are subject to performing back-up withholding if barter participants fail to furnish a valid Taxpayer Identification Number (TIN).

International Reciprocal Trade Association (IRTA)

The IRTA is a non-profit small business industry specific organization that promotes just and equitable standards of reciprocal trade and raising the value of reciprocal trade to businesses and communities world wide.

Pay As You Go, So You Won't Owe

A Guide to Withholding, Estimated Taxes, and Ways to Avoid the Estimated Tax Penalty. Having enough tax withheld or making quarterly estimated tax payments during the year can help you avoid problems at tax time.

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