

■ **ARIZONA INCOME TAX ACT OF 1978**

TERMS: Except for non-seasonal, full-time employees and farmworkers involved in the operation of machinery, wages paid for agricultural services are not subject to withholding of state income tax.

ENFORCEMENT: *Arizona Department of Revenue, Phoenix, Arizona 85007 (602-542-5551; toll-free 800-352-4090).*

SPECIAL NOTE: Even though agricultural employers are generally not required to withhold state income taxes from a farmworker's wages, the worker may have to file a tax return with the state and may, in fact, owe taxes at the end of the year, depending on total income and other circumstances.