

■ **COLORADO INCOME TAX ACT OF 1987**

TERMS: Like the earnings of most other employees, agricultural workers' wages are subject to withholding of state income tax. Employers must provide each worker with a statement showing the amount of tax deducted at the time of each payment of wages during the year, and on or before January 31 of the following year must furnish the worker with a statement showing the total compensation paid and the tax withheld the preceding year.

ENFORCEMENT: *Taxation Division, Colorado Department of Revenue, Denver, Colorado 80217 (303-238-7378)*. Any worker who believes that taxes deducted from pay are not being properly forwarded and reported to the worker's credit should promptly contact the Department.