**Form ND-1(b)** Employer EMST Non-Deduction Credit Report ("10% Rule" Credits) File with EMST-5 Form **Capital Tax Collection Bureau**

**DETAILED INSTRUCTIONS FOR THIS FORM ARE ON THE REVERSE SIDE OF THE EMST-5 FORM**

| (1) EMST Employer No. | (2) Employer Name | (5) EMST Tax Amount (combined amount, up to a maximum of $52, if both the muncipality & its coterminous SD levy the tax) |
|---|---|---|
| | | |
| (3) Tax Year | (4) EMST Taxing Jurisdiction(s) (Municipality and/or School District) | |
| | | |

| (A) Soc. Sec. No. | (B) Employee Name | (C) Gross Pay | (D) **10% of Gross Pay** (Multiply Column C by .10) | (E) Actual **EMST Amount You Deducted** for This Employee, for This Taxing Jurisdiction | (F) **EMST Amount Not Deducted** and/or Paid for This Employee | (G) **Credit Amount** (if Column E is equal to or greater than Column D, enter Column F amount in Column G, otherwise leave Column G blank) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

TOTAL THIS ND-1(b) PAGE $0.00

TOTAL ALL ND-1(b) PAGES **(IF LAST PAGE)**. Enter this amount on Form EMST-5, Line 14.

This form, including an Excel, self-calculating version, is available at captax.com