

**T05-0087**  
**AMT Revenue per AMT Taxpayer (\$)¹**

Group of AMT taxpayers	Current Law				Current Law Extended²	Pre-EGTRRA Law	
	2005	2006	2010	2015	2015	2006	2010
<b>All</b>	5,736	2,930	3,633	2,852	4,532	2,975	2,756
<b>By Cash Income (thousands of 2005\$)³</b>							
Less than 30	27,573	10,685	3,176	2,778	2,475	3,100	3,498
30-50	638	473	591	937	825	620	745
50-75	1,154	760	935	1,456	1,461	954	1,051
75-100	1,808	967	1,485	1,740	2,361	1,170	1,500
100-200	2,192	1,838	2,648	2,360	4,065	1,857	1,998
200-500	4,599	6,420	9,306	5,875	12,009	5,162	5,051
500-1,000	13,740	12,678	14,924	20,444	16,797	18,652	20,568
200-500	60,971	57,658	68,240	85,746	68,781	73,796	81,834
<b>By Number of Children⁴</b>							
0	7,383	3,125	3,477	3,491	4,239	6,736	5,250
1	4,781	2,320	2,973	1,922	3,901	2,781	1,897
2	4,662	2,868	4,055	2,652	5,312	1,832	1,930
3 or more	4,344	3,507	4,889	3,737	6,096	2,103	2,673
<b>By State Tax Level⁵</b>							
High	2,574	2,231	3,081	2,707	4,275	1,899	2,148
Middle	2,433	1,682	2,332	2,071	3,470	1,458	1,684
Low	2,500	1,450	2,176	1,927	3,205	3,406	1,633
<b>By Filing Status</b>							
Single	7,067	4,733	4,423	4,190	3,936	6,694	5,370
Married Filing Joint	5,942	3,006	3,925	3,146	5,206	3,084	2,988
Head of Household	2,901	1,574	1,765	1,708	2,279	1,360	1,363
Married Filing Separate	3,670	1,799	2,101	2,207	2,866	2,173	2,157
<b>Married Couple, 2+ Kids, 75k&lt;Cash Income&lt;100k</b>	954	1,198	1,960	2,610	3,049	1,055	1,642
<b>Married Couple, 2+ Kids, 75k&lt;AGI&lt;100k</b>	1,231	1,460	2,331	2,687	3,715	1,205	1,693

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3).

(1) Includes AMT liability on Form 6251 and lost credits. Tax Units who are dependents of other tax units are excluded from the analysis.

(2) Includes all 2010 sunset provisions in EGTRRA and all non-AMT provisions in JGTRRA and WFTRA.

(3) Tax units with negative cash income are excluded from the lowest income class. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(4) Number of children is defined as number of exemptions taken for children living at home.

(5) State codes are not provided on the SOI public-use file for individuals with 2001 AGI above \$200,000. Figures here include only those taxpayers for which we have state-of-residence information.