

28-Dec-09

AMT Parameters, 1993-2009

Exemption

Filing status	1993-2000	2001-02	2003-05	2006	2007	2008	2009
Single	\$33,750	\$35,750	\$40,250	\$42,500	\$44,350	\$46,200	\$46,700
Married Filing Jointly	\$45,000	\$49,000	\$58,000	\$62,550	\$66,250	\$69,950	\$70,950
Head of Household	\$33,750	\$35,750	\$40,250	\$42,500	\$44,350	\$46,200	\$46,700
Married Filing Separately	\$22,500	\$24,500	\$29,000	\$31,275	\$33,125	\$34,975	\$35,475

Threshold for Phaseout of Exemption

Single	\$112,500
Married Filing Jointly	\$150,000
Head of Household	\$112,500
Married Filing Separately	\$75,000

Tax Rate

Taxable income		Marginal rate
over---	But not over---	
\$0	\$175,000	26%
\$175,000	and over	28%

Exemption Phaseout Rate 25%

Maximum Rate on Long-Term Capital Gains and Dividends

Regular tax bracket	1999-2002	2003-07	2008-09
10 and 15 percent	10%	5%	0%
Other brackets	20%	15%	15%

Source: IRS, Form 6251, Alternative Minimum Tax-Individuals.