

Table T16-0237
Aggregate AMT Projections, 2015-2026¹
Current Law

	Calendar Year											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Number of AMT Taxpayers² (millions)	4.4	4.7	4.8	4.9	5.0	5.2	5.3	5.4	5.5	5.5	5.5	5.6
Percent of Taxpayers Affected by AMT³	4.7	4.8	4.9	4.9	4.9	5.0	5.1	5.2	5.1	5.1	5.0	5.0
AMT Revenue (billions of \$)⁴	32.0	33.6	35.1	37.1	39.5	42.5	45.4	47.4	49.7	51.6	54.0	56.6
AMT Revenue/AMT Taxpayer (\$)	7,220	7,200	7,310	7,570	7,980	8,240	8,540	8,720	9,040	9,400	9,780	10,150
AMT Revenue as a Percentage of Income Tax Revenue	2.3	2.3	2.2	2.2	2.3	2.3	2.4	2.4	2.4	2.3	2.3	2.3
Percent of AGI on AMT Returns	15.9	15.9	15.7	15.7	15.6	15.9	16.1	16.0	15.9	15.7	15.5	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Tax units who are dependents of other tax units are excluded from the analysis. Numbers may not add due to rounding.

(2) AMT taxpayers are defined as those with an AMT liability from form 6251, with lost credits, or with reduced deductions.

(3) Taxpayers are defined as returns with positive income tax liability net of refundable credits.

(4) "Revenue" is actually calendar year tax liability. Some of that liability would be paid in a subsequent year.