

AMT Parameters, 1993-2016

Exemption														
Filing status	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2003-05	2001-02	1993-2000
Single	\$53,900	\$53,600	\$52,800	\$51,900	\$50,600	\$48,450	\$47,450	\$46,700	\$46,200	\$44,350	\$42,500	\$40,250	\$35,750	\$33,750
Married Filing Jointly	\$83,800	\$83,400	\$82,100	\$80,800	\$78,750	\$74,450	\$72,450	\$70,950	\$69,950	\$66,250	\$62,550	\$58,000	\$49,000	\$45,000
Head of Household	\$53,900	\$53,600	\$52,800	\$51,900	\$50,600	\$48,450	\$47,450	\$46,700	\$46,200	\$44,350	\$42,500	\$40,250	\$35,750	\$33,750
Married Filing Separately	\$41,900	\$41,700	\$41,050	\$40,400	\$39,375	\$37,225	\$36,225	\$35,475	\$34,975	\$33,125	\$31,275	\$29,000	\$24,500	\$22,500

Threshold for Phaseout of Exemption 2016		Tax Rate 2016		
Single	\$119,700	Taxable income		Marginal
Married Filing Jointly	\$159,700	over---	But not over---	rate
Head of Household	\$119,700	\$0	\$186,300	26%
Married Filing Separately	\$79,850	\$186,300	and over	28%

Exemption Phaseout Rate 25%

Maximum Rate on Long-Term Capital Gains and Dividends				
Regular tax bracket	1999-2002	2003-07	2008-11	2012-16
10 and 15 percent	10%	5%	0%	0%
Middle brackets	20%	15%	15%	15%
Top bracket	20%	15%	15%	20%

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