

Table T17-0309
Alternative Minimum Tax (AMT) Payers
Under Current Law and the Senate Version of the Tax Cuts and Jobs Act
By Adjusted Gross Income (AGI) Level, 2018 ¹

Adjusted Gross Income (thousands of current dollars) ²	All Tax Units		AMT Payers Under Current Law ³		AMT Payers Under Tax Cuts and Jobs Act as Passed by Senate	
	Number (thousands)	Percent of Total	Number (thousands)	Percent within Class	Number (thousands)	Percent within Class
0-50	109,670	62.3	8	*	1	*
50-100	35,890	20.4	160	0.4	13	*
100-200	21,620	12.3	946	4.4	90	0.4
200-300	4,200	2.4	1,794	42.8	183	4.4
300-400	1,500	0.9	1,289	86.1	766	51.2
400-500	590	0.3	471	79.8	487	82.5
500-600	400	0.2	290	71.8	351	86.9
600-700	210	0.1	106	50.7	184	88.0
700-800	180	0.1	53	29.8	114	64.0
800-900	120	0.1	27	22.3	37	30.6
900-1,000	90	0.0	16	18.6	20	23.3
More than 1,000	530	0.3	88	16.5	87	16.3
All	176,100	100.0	5,247	3.0	2,344	1.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year.

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative AGI are not included in the lowest income class but are included in the totals.

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