

Table T03-0138
Distribution of AMT Taxpayers by AGI Class, 2010¹

AGI Class (thousands of 2002 dollars) ²	Taxpayers ³		AMT Taxpayers ⁴			Married taxpayers with 2 or more children ⁶		Married AMT Taxpayers with 2 or more children		Percent of EGTRRA Cut Taken Back by AMT ⁷
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Taxpayers	Average AMT Liability (2002\$) ⁵	Number (thousands)	Percent of Total	Number (thousands)	Percent of married with 2 or more children	
Less than 10	1,758	1.8	1	0.1	8,346	**	*	**	***	*
10-20	13,175	13.1	5	*	3,155	**	*	**	***	*
20-30	14,204	14.1	115	0.8	500	1	*	**	***	*
30-40	13,290	13.2	690	5.2	631	212	1.8	4	1.8	0.4
40-50	10,305	10.3	1,043	10.1	694	763	6.5	124	16.3	1.5
50-75	18,565	18.5	6,881	37.1	1,075	2,968	25.5	1,954	65.8	14.8
75-100	11,750	11.7	8,594	73.1	1,671	2,824	24.2	2,754	97.5	36.5
100-200	13,372	13.3	12,313	92.1	3,023	3,577	30.7	3,566	99.7	65.0
200-500	3,236	3.2	3,118	96.4	10,084	1,040	8.9	1,028	98.8	71.8
500-1,000	519	0.5	256	49.4	16,935	182	1.6	98	53.8	15.9
More than 1,000	269	0.3	65	24.1	97,110	88	0.8	18	20.4	8.2
All	100,449	100.0	33,087	32.9	3,098	11,657	100.0	9,546	81.9	33.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

* Less than 0.05 percent. ** Fewer than 500 taxpayers. *** Insufficient data for analysis.

(1) Calendar year. Baseline is current law.

(2) Taxpayers with negative AGI are excluded from the lowest income class but are included in the totals.

(3) Taxpayers are defined as returns with positive income tax liability net of refundable credits (EITC and additional child tax credit). Taxpayers that are dependents of other taxpayers are excluded from the analysis.

(4) AMT taxpayers are those with direct AMT liability from Form 6251 and those with lost credits.

(5) Average is for those taxpayers with direct AMT liability from Form 6251 and for those with lost credits.

(6) Refers to married taxpayers filing a joint return claiming at least 2 exemptions for children living at home.

(7) Includes provisions affecting the following: marginal tax rates, the 10-percent bracket; the child tax credit; the child and dependent care credit; the personal exemption phaseout (PEP); the limitation on itemized deductions (Pease); the standard deduction, 15-percent bracket, and EITC for married couples. Excludes education, pension, and IRA provisions.