

T06-0247

AMT Participation Rate (percent) by Individual Characteristics¹

Group	Current Law ²				Current Law Extended ³	Pre-EGTRRA Law	
	2005	2006	2010	2015	2015	2006	2010
All Taxpayers⁴	4.1	3.8	30.6	25.1	42.1	7.9	13.7
All Tax Filers	2.9	2.7	22.9	20.1	32.3	6.0	10.7
Tax Filers by Cash Income (thousands of 2005\$)⁵							
Less than 30	*	*	*	0.1	0.1	*	*
30-50	*	*	2.9	7.3	8.9	1.2	2.9
50-75	0.3	0.2	16.8	24.2	33.6	5.5	12.1
75-100	1.1	0.8	49.1	41.2	65.1	14.7	23.1
100-200	6.9	4.9	79.2	47.7	89.2	18.2	28.2
200-500	53.6	52.3	93.8	67.6	96.0	33.6	49.5
500-1,000	37.1	45.6	66.8	22.8	68.7	19.0	19.7
1,000 and more	25.3	28.4	34.5	18.0	36.1	18.2	17.4
Tax Filers by Number of Children⁶							
0	1.9	1.8	15.8	9.0	24.5	1.8	3.3
1	2.7	2.5	30.1	30.4	40.9	4.5	12.6
2	5.2	4.9	39.3	47.4	49.8	15.8	30.5
3 or more	8.4	7.3	46.5	61.4	60.9	33.6	47.8
Tax Filers By State Tax Level⁷							
High	2.8	2.5	24.7	24.1	34.3	7.5	13.5
Middle	1.2	0.9	22.3	19.8	32.0	5.1	9.8
Low	0.9	0.7	18.4	15.9	28.3	3.9	7.5
Tax Filers by Filing Status							
Single	0.8	0.9	3.5	3.2	7.3	0.9	1.5
Married Filing Joint	5.2	4.9	45.2	36.2	61.4	10.8	19.0
Head of Household	1.4	1.2	15.1	24.1	27.2	5.7	12.4
Married Filing Separate	5.9	5.4	44.5	27.3	57.4	10.1	15.9
Married Couple, 2+ Kids, 75K<Cash Income<100k	0.7	0.4	72.8	91.5	91.3	48.5	72.8
Married Couple, 2+ Kids, 75k<AGI<100k	1.8	1.1	89.4	96.0	97.3	57.9	83.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

* Less than 0.05 percent.

(1) Includes returns with AMT liability on Form 6251 and those with lost credits. Tax Units who are dependents of other tax units are excluded from the analysis.

(2) Current law excludes provisions of TIPRA and the PPA except those affecting the AMT exemption or credits allowed against tentative AMT liability.

(3) Includes all 2010 sunset provisions in EGTRRA and all non-AMT provisions in JGTRRA and WFTRA.

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

(5) Tax units with negative cash income are excluded from the lowest income class. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(6) Number of children is defined as number of exemptions taken for children living at home.

(7) State codes are not provided on the SOI public-use file for individuals with 2001 AGI above \$200,000. Figures here include only those taxpayers for which we have state-of-residence information.