

**T05-0090**

**Effect of the AMT on 2001-2004 Individual Income Tax Cuts, 2010<sup>1</sup>**

Cash Income Class (thousands of 2005 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Percent of Tax Units With No Cut Due to AMT	Percent of Tax Cut Taken Back By AMT
	Number (Thousands)	Percent of Total		
<b>All</b>	154,170	100.0	3.0	29.0
Less than 30	63,805	41.4	*	*
30-50	29,333	19.0	0.2	*
50-75	22,442	14.6	2.3	2.9
75-100	13,870	9.0	4.5	21.4
100-200	18,051	11.7	11.5	47.1
200-500	4,875	3.2	27.1	71.3
500-1,000	794	0.5	10.2	24.3
More than 1,000	408	0.3	7.9	9.2

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

\* Less than 0.05 percent.

(1) Calendar year. Includes provisions in EGTRRA, JGTRRA, and WFTRA affecting the following: marginal tax rates; the 10-percent bracket; the child tax credit; the child and dependent care credit; the AMT; the standard deduction, 15-percent bracket, and EITC for married couples; pension and IRA provisions; and student loan interest deduction. Excludes other education provisions and estate and gift tax provisions.

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

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.