

6-Feb-07

PRELIMINARY RESULTS

<http://www.taxpolicycenter.org>

T07-0038

Distribution of AMT Revenue by Cash Income Class, 2006¹

Cash Income Class (thousands of 2006 dollars) ²	Tax Units ³		AMT Revenue ⁴	
	Number (Thousands)	Percent of Total	Amount (\$ millions)	Percent of Total
All	147,237	100.0	23,845	100.0
Less than 30	64,638	43.9	39	0.2
30-50	27,008	18.3	7	0.0
50-75	21,009	14.3	52	0.2
75-100	12,719	8.6	138	0.6
100-200	15,955	10.8	1,814	7.6
200-500	4,214	2.9	10,619	44.5
500-1,000	727	0.5	4,595	19.3
More than 1,000	383	0.3	6,538	27.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

* Less than 0.05 percent.

(1) Calendar year.

(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.

(4) Includes direct AMT liability on Form 6251, lost credits, and the revenue from reduced deductions.