

Table T07-0039
Distribution of AMT Taxpayers and Revenue by Cash Income Class, 2012¹
Assuming 2001-6 Tax Cuts Are Made Permanent

Cash Income Class (thousands of 2006 dollars) ²	Tax Units ³		AMT Taxpayers ⁴		AMT Revenue ⁵	
	Number (Thousands)	Percent of Total	Number (Thousands)	Percent of Total	Amount (\$ millions)	Percent of Total
All	158,578	100.0	38,078	100.0	150,170	100.0
Less than 30	63,991	40.4	12	0.0	79	0.1
30-50	29,634	18.7	1,248	3.3	749	0.5
50-75	22,659	14.3	5,268	13.8	4,944	3.3
75-100	14,532	9.2	8,178	21.5	12,967	8.6
100-200	20,049	12.6	17,037	44.7	53,038	35.3
200-500	5,762	3.6	5,500	14.4	57,121	38.0
500-1,000	897	0.6	655	1.7	10,260	6.8
More than 1,000	461	0.3	179	0.5	10,952	7.3

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 those with direct AMT liability on Form 6251, lost credits, and the revenue from reduced deductions.

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