

Table T07-0129
Distribution of AMT Taxpayers and AMT Revenue by AGI Class, 2007¹
Joint Tax Units

Adjusted Gross Income Class (thousands of 2007\$)	Tax Units		AMT Taxpayers ²		AMT Revenue ³	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Dollars (millions)	Percent of Total
Less than 25	15,328	25.3	1	0.0	9	0.0
25-50	10,004	16.5	6	0.0	7	0.0
50-75	11,139	18.4	1,428	7.5	902	1.5
75-100	9,009	14.9	5,266	27.5	5,865	9.8
100-125	5,217	8.6	4,135	21.6	6,949	11.6
125-150	3,053	5.0	2,702	14.1	5,740	9.6
150-175	1,759	2.9	1,622	8.5	4,889	8.2
175-200	1,122	1.9	1,065	5.6	4,351	7.3
200-225	684	1.1	661	3.5	3,803	6.4
225-250	499	0.8	491	2.6	3,667	6.1
250-275	340	0.6	335	1.8	2,762	4.6
275-300	248	0.4	241	1.3	2,246	3.8
300-400	644	1.1	634	3.3	6,758	11.3
400-500	316	0.5	277	1.5	3,104	5.2
500-1,000	467	0.8	226	1.2	3,553	6.0
More than 1,000	259	0.4	63	0.3	4,830	8.1
All	60,598	100.0	19,161	100.0	59,716	100.0

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

(1) Tax calculated according to current law. Tax units with negative AGI are excluded from the lowest income class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Because AGI is a poor measure of economic income the distribution of taxpayers by AGI presented in this table should be used only when it is directly relevant to a policy option under consideration. For analyses that do not depend on AGI in an explicit way a broader measure of income should be used.

(2) AMT taxpayers include those with AMT liability from Form 6251, with lost credits, and with reduced deductions.

(3) Includes direct AMT liability, lost credits, and the value of reduced deductions.