

Table T07-0130
Distribution of AMT Taxpayers and AMT Revenue by AGI Class, 2007¹
Single, Head of Household, and Married Filing Separately 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	49,810	56.1	3	0.1	47	0.5
25-50	23,602	26.6	532	12.6	276	2.7
50-75	8,794	9.9	1,508	35.8	1,267	12.6
75-100	2,959	3.3	748	17.8	1,123	11.1
100-125	1,204	1.4	387	9.2	919	9.1
125-150	538	0.6	230	5.5	575	5.7
150-175	316	0.4	218	5.2	655	6.5
175-200	174	0.2	140	3.3	706	7.0
200-225	117	0.1	103	2.5	552	5.5
225-250	83	0.1	77	1.8	497	4.9
250-275	63	0.1	58	1.4	408	4.1
275-300	47	0.1	40	0.9	322	3.2
300-400	107	0.1	80	1.9	653	6.5
400-500	53	0.1	32	0.8	383	3.8
500-1,000	84	0.1	36	0.9	583	5.8
More than 1,000	49	0.1	16	0.4	1,038	10.3
All	88,734	100.0	4,211	100.0	10,080	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.