

T07-0206

**Distribution of AMT Taxpayers with Income Reported on Schedules C, E, or F Greater than or Equal to 50 Percent of AGI
By Cash Income Class, 2007¹**

Cash Income Class (thousands of 2006 dollars) ²	All Tax Units					Tax Units with Income on Schedules C, E, or F Greater than or Equal to 50 Percent of AGI				
	Number (thousands)	Percent of Total	Subject to AMT ³			Number (thousands)	Percent of Total	Subject to AMT ³		
			Number (thousands)	Percent of Total	Percent within Class ⁴			Number (thousands)	Percent of Total	Percent within Class ⁵
Less than 30	64,592	43.3	4	0.0	0.0	4,568	51.7	0	0.0	0.0
30-50	27,400	18.3	339	1.5	1.2	1,190	13.5	17	1.2	1.4
50-75	21,294	14.3	1,891	8.1	8.9	771	8.7	44	3.0	5.7
75-100	13,139	8.8	4,751	20.3	36.2	514	5.8	134	9.3	26.1
100-200	16,685	11.2	11,806	50.5	70.8	896	10.1	607	42.2	67.7
200-500	4,475	3.0	4,014	17.2	89.7	613	6.9	555	38.7	90.6
500-1,000	756	0.5	432	1.8	57.1	171	1.9	68	4.7	39.6
More than 1,000	396	0.3	133	0.6	33.7	113	1.3	12	0.9	10.9
All	149,332	100.0	23,371	100.0	15.7	8,841	100.0	1,436	100.0	16.2

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

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes those with direct AMT liability on Form 6251, with lost credits, and with reduced deductions.

(4) Represents the percentage of all tax units within that income class that are subject to the AMT.

(5) Represents the percentage of tax units within that income class that have income on Schedules C, E, or F greater than or equal to 50 percent of AGI who are subject to the AMT.