

**Table T07-0214**  
**EGTRRA With and Without Conforming AMT Rate Cuts**  
**Static Impact on Individual Income Tax Liability and Revenue (\$ billions), 2001-10<sup>1</sup>**

	Year										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2001-10
<b>Fiscal Year Revenue<sup>2</sup></b>											
EGTRRA Without Conforming AMT Rate Cuts (as enacted)	-43.8	-68.6	-73.5	-87.5	-101.8	-127.3	-134.4	-143.5	-153.6	-167.0	-1,100.9
EGTRRA With Conforming AMT Rate Cuts	-47.0	-73.7	-79.2	-95.7	-117.6	-157.0	-175.9	-198.4	-219.3	-244.2	-1,408.1
Additional Cost of Conforming AMT Rate Cuts	-3.2	-5.1	-5.8	-8.3	-15.9	-29.7	-41.5	-55.0	-65.7	-77.2	-307.2
<b>Calendar Year Liability</b>											
EGTRRA Without Conforming AMT Rate Cuts (as enacted)	-58.4	-72.0	-74.0	-92.0	-105.0	-134.7	-134.3	-146.5	-155.9	-170.7	-1,143.6
EGTRRA With Conforming AMT Rate Cuts	-62.6	-77.4	-79.9	-101.0	-123.2	-168.3	-178.4	-205.1	-224.0	-250.9	-1,470.8
Additional Cost of Conforming AMT Rate Cuts	-4.2	-5.4	-5.9	-9.0	-18.1	-33.6	-44.1	-58.6	-68.1	-80.2 #	-327.2
<b>Addendum: Number of AMT Taxpayers (millions)<sup>3</sup></b>											
Pre-EGTRRA Baseline	1.7	3.8	4.2	5.1	6.4	8.1	10.2	12.2	14.2	16.5	
EGTRRA Without Conforming AMT Rate Cuts (as enacted)	1.6	2.3	2.6	4.2	10.6	16.2	21.5	25.7	29.0	31.8	
EGTRRA With Conforming AMT Rate Cuts	0.7	0.8	0.9	1.2	2.6	4.2	5.9	8.7	10.6	13.0	

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

(1) Baseline is pre-EGTRRA law. Conforming AMT rate cuts reduce the AMT rates to 22 and 24 percent from 26 and 28 percent. Estimates are static and do not account for any potential microeconomic behavioral response. Official estimates from the Joint Committee on Taxation would show a somewhat different revenue effect.

(2) Fiscal-year revenue numbers assume a 75-25 split. The actual effect on receipts could differ.

(3) Calendar year.