

**Table T07-0325**  
**Include Dividends and Capital Gains Above \$50,000 (\$100,000 Joint) as an AMT Preference**  
**Baseline is Current Law Plus the AMT Patch in H.R. 3996**  
**Number of Tax Units Affected by Adjusted Gross Income Level, 2007 <sup>1</sup>**

Adjusted Gross Income (thousands of 2007 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Tax Units Affected by the AMT (thousands) <sup>4</sup>		Tax Units with Qualified Dividends and Capital Gains in Excess of \$50,000/\$100,000 (thousands)	Tax Units with Increase in Tax Due to Provision (thousands)
	Number (thousands)	Percent of Total	Baseline	Proposal		
<b>Less than 50</b>	98,744.3	66.1	6.4	6.4	14.3	0.2
<b>50-75</b>	19,933.9	13.3	61.5	61.5	19.6	0.0
<b>75-100</b>	11,967.6	8.0	113.5	113.5	45.3	1.3
<b>100-200</b>	13,384.1	9.0	865.7	927.6	248.8	87.0
<b>More than 200</b>	4,060.4	2.7	2,487.8	2,601.6	641.4	564.8
<b>All</b>	149,332.1	100.0	3,541.6	3,717.2	984.7	654.6

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

(1) Calendar year. Baseline is current law plus: allow personal non-refundable credits regardless of tentative AMT; increase the 2007 AMT exemption to \$44,350 for singles and \$66,250 for married couples filing a joint return. Proposal: for AMT purposes, qualified dividends and long-term capital gains in excess of \$50,000 (\$100,000 for joint returns) are taxed at ordinary AMT rates.

(2) Tax units with negative AGI are excluded from the lowest income class but are included in the totals.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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