

**Table T07-0331**  
**Distribution of Tax Units by Cash Income Level and Tax Bracket with H.R. 3996 AMT Patch, 2007<sup>1</sup>**

Cash Income Level (thousands of 2006 dollars)	Regular Income Tax Bracket								AMT Bracket		Total
	Nonfilers	0%	10%	15%	25%	28%	33%	35%	26%	28%	
<b>Single Tax Units (thousands)</b>											
Less than 0		296									296
0-10	6,041	6,758	468								13,267
10-20	6,072	1,346	6,579	1,582							15,579
20-30	879	512	961	6,909					1		9,264
30-50	124	334	515	9,578	1,753						12,305
50-75	41	133	109	1,101	5,969				9		7,362
75-100	2	62	29	153	2,343	121			16		2,727
100-200		63	31	146	673	1,388	11		121		2,433
200-500		33	8	25	44	76	115	15	127	126	568
500-1,000		3		5	3	3	3	38	22	19	96
More than 1,000		1			1	1	1	28	11	7	49
<b>Total Single Tax Units</b>	<b>13,159</b>	<b>9,245</b>	<b>8,701</b>	<b>19,501</b>	<b>10,786</b>	<b>1,590</b>	<b>130</b>	<b>81</b>	<b>306</b>	<b>151</b>	<b>63,945</b>
<b>Joint Tax Units (thousands)</b>											
Less than 0		233									233
0-10	1,655	894									2,549
10-20	2,319	2,327	86								4,732
20-30	2,377	1,498	1,900								5,775
30-50	1,867	1,048	3,755	2,263							8,933
50-75	133	315	1,051	9,303					1		10,803
75-100	21	94	161	7,962	1,069				1		9,308
100-200		134	124	2,408	9,860	700			306		13,531
200-500		64	28	166	431	895	319	37	869	956	3,764
500-1,000		9	4	19	33	8	9	237	65	252	637
More than 1,000		5		4	6	3	3	218	34	57	331
<b>Total Joint Tax Units</b>	<b>8,372</b>	<b>6,386</b>	<b>7,110</b>	<b>22,125</b>	<b>11,399</b>	<b>1,606</b>	<b>332</b>	<b>493</b>	<b>1,275</b>	<b>1,264</b>	<b>60,596</b>
<b>Head of Household Tax Units (thousands)</b>											
Less than 0		37									37
0-10	591	2,052									2,643
10-20	398	3,703	1,062								5,162
20-30	50	683	3,629	471							4,833
30-50	21	185	1,042	4,218							5,466
50-75	6	36	67	2,265	423				9		2,807
75-100	2	11	10	168	744				29		965
100-200		8	7	35	375	29			147		602
200-500		3	2	3	10	3	3	2	39	42	108
500-1,000		1						6	3	4	15
More than 1,000								5	2	1	8
<b>Total HOH Tax Units</b>	<b>1,069</b>	<b>6,682</b>	<b>5,820</b>	<b>7,160</b>	<b>1,553</b>	<b>32</b>	<b>3</b>	<b>13</b>	<b>230</b>	<b>47</b>	<b>22,647</b>
<b>All Tax Units (thousands)</b>											
Less than 0		595									595
0-10	8,288	9,836	484								18,608
10-20	8,788	7,427	7,927	1,619							25,761
20-30	3,306	2,711	6,549	7,657					1		20,224
30-50	2,012	1,586	5,335	16,637	1,829				2		27,400
50-75	180	493	1,232	12,757	6,603				29		21,294
75-100	25	171	202	8,293	4,236	152			59		13,138
100-200		207	163	2,595	10,915	2,155	17	1	611	21	16,685
200-500		100	38	193	487	974	438	56	1,040	1,148	4,475
500-1,000		13	4	25	36	12	13	285	90	277	756
More than 1,000		7	1	4	6	4	5	256	48	66	396
<b>Total All Tax Units</b>	<b>22,600</b>	<b>22,551</b>	<b>21,934</b>	<b>49,780</b>	<b>24,111</b>	<b>3,297</b>	<b>473</b>	<b>597</b>	<b>1,880</b>	<b>1,513</b>	<b>149,331</b>

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

Note: AMT patch in H.R. 3996 allows personal nonrefundable credits against the AMT and increases the AMT exemption amounts to \$66,250 for married couples and \$44,350 for single and head of household taxpayers. Cells with less than 500 tax units are rounded to zero. Totals are calculated after rounding.

(1) Calendar year.