

T06-0269
AMT Revenue per AMT Taxpayer (\$)¹

Group of AMT taxpayers	Current Law				Current Law Extended²	Pre-EGTRRA Law	
	2006	2007	2010	2017	2017	2007	2010
All	6,782	2,985	3,622	2,937	5,046	2,782	2,636
By Cash Income (thousands of 2006\$)³							
Less than 30	30,851	11,155	4,244	2,069	2,986	4,313	3,989
30-50	3,210	466	526	755	734	605	677
50-75	1,258	704	823	1,413	1,479	898	901
75-100	1,655	958	1,291	1,812	2,572	1,138	1,326
100-200	2,379	2,010	2,623	2,539	4,691	1,783	1,927
200-500	4,946	6,832	9,287	6,580	13,509	4,759	4,886
500-1,000	12,826	12,486	14,843	19,213	17,712	17,471	18,703
1,000 and more	54,401	52,730	59,032	77,851	64,465	67,120	75,163
By Number of Children⁴							
0	8,278	3,083	3,447	2,906	4,712	6,032	4,929
1	5,673	2,305	3,004	2,185	4,394	2,341	1,731
2	5,696	3,104	4,054	3,103	5,875	1,752	1,900
3 or more	5,489	3,701	4,774	4,268	6,743	2,203	2,640
By State Tax Level							
High	7,727	3,940	4,738	3,871	6,191	3,592	3,394
Middle	5,273	2,499	3,123	2,524	4,645	2,046	2,064
Low	6,206	2,256	2,804	2,232	4,173	2,258	2,084
By Filing Status							
Single	7,411	4,399	4,400	3,845	3,717	5,953	5,076
Married Filing Joint	7,146	3,116	3,927	3,284	6,038	2,930	2,852
Head of Household	3,298	1,491	1,652	1,766	2,398	1,263	1,283
Married Filing Separate	4,426	1,775	2,110	1,737	3,356	2,103	2,138
Married Couple, 2+ Kids, 75k<Cash Income<100k	932	1,189	1,695	3,066	3,449	1,105	1,530
Married Couple, 2+ Kids, 75k<AGI<100k	2,067	1,586	2,222	3,292	4,280	1,292	1,696

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

(1) Includes AMT liability on Form 6251, lost credits, and the value of reduced deductions. Tax Units who are dependents of other tax units are excluded from the analysis.

(2) Includes all 2010 sunset provisions in current law.

(3) Tax units with negative cash income are excluded from the lowest income class. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(4) Number of children is defined as number of exemptions taken for children living at home.