

**T06-0270**  
**Distribution of AMT and Regular Income Tax by Cash Income, Current Law**  
**2006**

| Cash Income Class<br>(thousands of<br>2006\$) <sup>1</sup> | Tax Units (thousands)         |              | Percent of Units |              | Percent of AGI   |              | Percent of Tax Liability |                                |
|--|-------------------------------|--------------|------------------|--------------|------------------|--------------|--------------------------|--------------------------------|
|  | AMT<br>Taxpayers <sup>2</sup> | All<br>Units | AMT<br>Taxpayers | All<br>Units | AMT<br>Taxpayers | All<br>Units | AMT <sup>3</sup>         | All Income<br>Tax <sup>4</sup> |
| Less than 30   | 1                             | 64,638       | *                | 43.9         | *                | 8.5          | 0.2                      | -3.0                           |
| 30-50  | 2                             | 27,008       | 0.1              | 18.3         | *                | 11.0         | *                        | 4.3                            |
| 50-75  | 41                            | 21,009       | 1.2              | 14.3         | 0.2              | 14.4         | 0.2                      | 9.4                            |
| 75-100   | 83                            | 12,719       | 2.4              | 8.6          | 0.5              | 12.4         | 0.6                      | 9.5                            |
| 100-200  | 762                           | 15,955       | 21.7             | 10.8         | 8.7              | 23.9         | 7.6                      | 24.7                           |
| 200-500  | 2,146                         | 4,214        | 61.1             | 2.9          | 49.9             | 13.0         | 44.5                     | 20.2                           |
| 500-1,000  | 358                           | 727          | 10.2             | 0.5          | 15.8             | 5.0          | 19.3                     | 9.9                            |
| 1,000 and more   | 120                           | 383          | 3.4              | 0.3          | 24.8             | 12.6         | 27.4                     | 25.0                           |
| All  | 3,515                         | 147,237      | 100.0            | 100.0        | 100.0            | 100.0        | 100.0                    | 100.0                          |

**2010**

| Cash Income Class<br>(thousands of<br>2006\$) <sup>1</sup> | Tax Units (thousands)         |              | Percent of Units |              | Percent of AGI   |              | Percent of Tax Liability |                                |
|--|-------------------------------|--------------|------------------|--------------|------------------|--------------|--------------------------|--------------------------------|
|  | AMT<br>Taxpayers <sup>2</sup> | All<br>Units | AMT<br>Taxpayers | All<br>Units | AMT<br>Taxpayers | All<br>Units | AMT <sup>3</sup>         | All Income<br>Tax <sup>4</sup> |
| Less than 30   | 14                            | 63,641       | *                | 41.1         | *                | 7.6          | 0.1                      | -2.2                           |
| 30-50  | 786                           | 28,908       | 2.4              | 18.7         | 0.7              | 10.3         | 0.4                      | 3.8                            |
| 50-75  | 3,751                         | 22,180       | 11.6             | 14.3         | 4.9              | 13.6         | 2.6                      | 8.8                            |
| 75-100   | 6,990                         | 14,059       | 21.6             | 9.1          | 12.2             | 12.3         | 7.7                      | 9.6                            |
| 100-200  | 15,105                        | 18,782       | 46.6             | 12.1         | 40.6             | 25.3         | 33.8                     | 27.0                           |
| 200-500  | 4,986                         | 5,289        | 15.4             | 3.4          | 26.8             | 14.5         | 39.5                     | 22.5                           |
| 500-1,000  | 600                           | 831          | 1.9              | 0.5          | 6.7              | 5.1          | 7.6                      | 9.1                            |
| 1,000 and more   | 167                           | 431          | 0.5              | 0.3          | 8.3              | 12.0         | 8.4                      | 21.5                           |
| All  | 32,400                        | 154,718      | 100.0            | 100.0        | 100.0            | 100.0        | 100.0                    | 100.0                          |

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

\* Less than 0.05 percent in absolute value.

(1) Tax units with negative cash income are excluded from the lowest income 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>

(2) AMT taxpayers include those with AMT liability from Form 6251, with lost credits, and with reduced deductions.

(3) Includes direct AMT liability, lost credits, and the value of reduced deductions.

(4) All income tax is the sum of regular income tax net of refundable credits plus direct AMT liability.