

**T08-0050**  
**Options to Index the AMT to Prevent Growth in the Number of AMT Taxpayers**  
**Static Impact on Individual Income Tax Revenue (\$ billions), 2008-18<sup>1</sup>**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2008-18
<b>Calendar Year Liability</b>												
Extend AMT Relief, Index Brackets, & Index Exemption	-54.3	-64.4	-76.1	-32.2	-39.0	-46.7	-54.9	-65.1	-77.2	-90.7	-105.1	-705.8
Above Plus Increase Exemption by 5% Annually	-1.5	-3.2	-5.3	-1.6	-2.1	-2.6	-3.1	-3.7	-4.4	-5.1	-8.8	-41.5
Interaction with EGTRRA & JGTRRA Extension	0.0	0.0	0.0	-61.6	-71.1	-81.6	-92.0	-103.2	-115.0	-127.2	-136.4	-788.1
<b>Fiscal Year Revenue<sup>3</sup></b>												
Extend AMT Relief, Index Brackets, & Index Exemption	-10.9	-56.3	-66.7	-67.3	-33.6	-40.5	-48.3	-57.0	-67.6	-79.9	-93.6	-621.7
Above Plus Increase Exemption by 5% Annually	-0.3	-1.9	-3.6	-4.5	-1.7	-2.2	-2.7	-3.3	-3.9	-4.5	-5.9	-34.4
Interaction with EGTRRA & JGTRRA Extension	0.0	0.0	0.0	-12.3	-63.5	-73.2	-83.7	-94.3	-105.6	-117.4	-129.0	-679.0
<b>Addendum: Number of AMT Taxpayers</b>												
Extend AMT Relief, Index Brackets, & Index Exemption	4.1	4.4	5.0	1.3	1.4	1.5	1.6	1.7	1.8	1.9	2.0	
Above Plus Increase Exemption by 5% Annually	3.7	3.7	3.9	0.9	0.8	0.8	0.8	0.8	0.8	0.7	0.7	
Interaction with EGTRRA & JGTRRA Extension	3.7	3.7	3.9	3.8	3.7	3.7	3.6	3.5	3.4	3.3	3.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) Proposal is effective 01/01/08. Baseline is current law. AMT relief allowed personal nonrefundable credits against the AMT and increased the AMT exemption to \$44,350 for single and head of household filers and to \$66,250 for joint filers in 2007. Estimates are static and do not account for any potential microeconomic behavioral response. Official estimates from the Joint Committee on Taxation would likely show a somewhat different effect on revenue. Estimates for 2018 are extrapolated from those for the period 2011-2017.

(3) Fiscal-year revenue numbers assume a 20-80 split. The actual effect on receipts could differ.