## T08-0046
## AMT Revenue per AMT Taxpayer ($)[1]

| Group of AMT taxpayers | Current Law | | | | Current Law Extended[2] | Pre-EGTRRA Law | |
|---|---|---|---|---|---|---|---|
| | 2006 | 2007 | 2010 | 2017 | 2017 | 2007 | 2010 |
| **All** | 6,782 | 7,210 | 3,622 | 2,937 | 5,046 | 2,782 | 2,636 |
| **By Cash Income (thousands of 2006$)[3]** | | | | | | | |
| Less than 30 | 30,851 | 32,714 | 4,244 | 2,069 | 2,986 | 4,313 | 3,989 |
| 30-50 | 3,210 | 4,347 | 526 | 755 | 734 | 605 | 677 |
| 50-75 | 1,258 | 1,416 | 823 | 1,413 | 1,479 | 898 | 901 |
| 75-100 | 1,655 | 1,893 | 1,291 | 1,812 | 2,572 | 1,138 | 1,326 |
| 100-200 | 2,379 | 2,555 | 2,623 | 2,539 | 4,691 | 1,783 | 1,927 |
| 200-500 | 4,946 | 5,134 | 9,287 | 6,580 | 13,509 | 4,759 | 4,886 |
| 500-1,000 | 12,826 | 13,179 | 14,843 | 19,213 | 17,712 | 17,471 | 18,703 |
| 200-500 | 54,401 | 56,358 | 59,032 | 77,851 | 64,465 | 67,120 | 75,163 |
| **By Number of Children[4]** | | | | | | | |
| 0 | 8,278 | 8,615 | 3,447 | 2,906 | 4,712 | 6,032 | 4,929 |
| 1 | 5,673 | 6,102 | 3,004 | 2,185 | 4,394 | 2,341 | 1,731 |
| 2 | 5,696 | 6,110 | 4,054 | 3,103 | 5,875 | 1,752 | 1,900 |
| 3 or more | 5,489 | 5,970 | 4,774 | 4,268 | 6,743 | 2,203 | 2,640 |
| **By State Tax Level** | | | | | | | |
| High | 7,727 | 6,516 | 4,738 | 3,871 | 6,191 | 3,592 | 3,394 |
| Middle | 5,273 | 8,249 | 3,123 | 2,524 | 4,645 | 2,046 | 2,064 |
| Low | 6,206 | 5,615 | 2,804 | 2,232 | 4,173 | 2,258 | 2,084 |
| **By Filing Status** | | | | | | | |
| Single | 7,411 | 7,640 | 4,400 | 3,845 | 3,717 | 5,953 | 5,076 |
| Married Filing Joint | 7,146 | 7,643 | 3,927 | 3,284 | 6,038 | 2,930 | 2,852 |
| Head of Household | 3,298 | 3,500 | 1,652 | 1,766 | 2,398 | 1,263 | 1,283 |
| Married Filing Separate | 4,426 | 4,832 | 2,110 | 1,737 | 3,356 | 2,103 | 2,138 |
| **Married Couple, 2+ Kids, 75k<Cash Income<100k** | 932 | 1,479 | 1,695 | 3,066 | 3,449 | 1,105 | 1,530 |
| **Married Couple, 2+ Kids, 75k<AGI<100k** | 2,067 | 2,303 | 2,222 | 3,292 | 4,280 | 1,292 | 1,696 |

(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 fom 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.