

T08-0094
Aggregate AMT Projections, 2007-2018¹

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total 2007-18
Number of AMT Taxpayers² (millions)													
Current Law	4.1	26.8	30.0	33.4	20.0	22.7	25.6	28.5	32.4	36.3	39.7	43.3	
Current Law Extended ³	4.1	26.8	30.0	33.4	35.6	38.8	41.7	44.6	47.5	50.3	53.3	56.5	
Pre-EGTRRA Law	11.3	13.3	15.8	18.2	20.0	22.8	25.7	28.6	32.5	36.5	39.9	43.5	
Percent of Taxpayers Affected by AMT⁴													
Current Law	4.5	33.8	32.1	34.8	19.4	21.7	24.1	26.4	29.5	32.7	35.3	38.0	
Current Law Extended	4.5	33.8	32.1	34.8	36.5	39.0	41.1	43.2	45.4	47.4	49.4	51.8	
Pre-EGTRRA Law	11.6	13.5	15.8	17.8	19.3	21.6	24.0	26.3	29.5	32.6	35.3	38.0	
AMT Revenue⁵ (billions of \$)													
Current Law	26.7	87.6	101.8	123.9	52.2	60.6	69.6	79.0	90.7	103.6	118.3	134.9	1,048.9
Current Law Extended	26.7	87.6	101.8	123.9	136.6	156.0	175.2	195.2	218.0	242.7	269.0	298.5	2,031.2
Pre-EGTRRA Law	29.0	33.6	39.7	46.6	52.3	60.6	69.7	79.2	90.9	104.0	118.7	135.4	859.6
AMT Revenue/AMT Taxpayer (\$)													
Current Law	6,577	3,264	3,389	3,711	2,613	2,665	2,713	2,769	2,801	2,858	2,977	3,116	
Current Law Extended	6,577	3,264	3,389	3,711	3,836	4,015	4,201	4,379	4,585	4,820	5,049	5,285	
Pre-EGTRRA Law	2,557	2,524	2,515	2,562	2,611	2,662	2,709	2,765	2,794	2,852	2,973	3,112	
AMT Revenue as a Percentage of Income Tax Revenue													
Current Law	2.5	8.5	8.5	9.5	3.3	3.6	3.9	4.2	4.5	4.9	5.3	5.7	
Current Law Extended	2.5	8.5	8.5	9.5	10.2	10.7	11.3	11.8	12.4	13.0	13.6	14.2	
Pre-EGTRRA Law	2.2	2.4	2.8	3.0	3.3	3.6	3.9	4.1	4.5	4.9	5.3	5.7	
Percent of AGI on AMT Returns													
Current Law	17.3	47.5	50.1	53.8	28.8	31.3	34.0	36.4	39.4	42.3	44.8	47.2	
Current Law Extended	17.3	47.5	50.1	53.8	54.8	57.0	58.7	60.3	61.8	63.2	64.6	66.1	
Pre-EGTRRA Law	19.7	21.9	24.7	27.1	28.8	31.3	34.0	36.5	39.5	42.4	44.9	47.3	
Cost of Regular Income Tax Repeal⁶ (billions of \$)													
Current Law	-231.6	-51.7	-60.0	-54.7	-225.3	-226.2	-225.8	-226.4	-226.0	-226.0	-226.8	-227.5	-2,207.9
Current Law Extended	-231.6	-51.7	-60.0	-54.7	-51.4	-48.9	-46.1	-43.5	-40.2	-37.1	-34.5	-31.6	-731.3
Pre-EGTRRA Law	-237.8	-233.2	-228.1	-229.9	-227.6	-228.4	-227.9	-228.4	-228.0	-228.0	-228.8	-229.6	-2,755.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

- (1) Calendar years. Tax units who are dependents of other tax units are excluded from the analysis. Numbers may not add due to rounding.
- (2) AMT taxpayers are defined as those with an AMT liability from form 6251, with lost credits, or with reduced deductions.
- (3) Includes all 2010 sunset provisions in current law.
- (4) Taxpayers are defined as returns with positive income tax liability net of refundable credits.
- (5) "Revenue" is actually calendar year tax liability. Some of that liability would be paid in a subsequent year.
- (6) Includes repeal of the child tax credit and the earned income tax credit for all years as well as nonrefundable tax credits in the years in which they are not allowed for AMT purposes under current law.