

T08-0097
AMT Revenue per AMT Taxpayer (\$)¹

Group of AMT taxpayers	Current Law					Current Law Extended²	Pre-EGTRRA Law	
	2007	2008	2009	2010	2018	2018	2008	2010
All	6,577	3,264	3,389	3,711	3,116	5,285	2,524	2,562
By Cash Income (thousands of 2008\$)³								
Less than 30	9,682	399	170	305	478	349	387	427
30-50	23	515	516	513	767	726	626	646
50-75	824	707	737	778	1,336	1,351	837	897
75-100	1,096	887	979	1,080	1,821	2,269	1,087	1,232
100-200	1,899	2,081	2,308	2,525	2,693	4,837	1,706	1,859
200-500	4,730	7,362	7,971	8,998	6,920	13,752	4,270	4,568
500-1,000	11,064	12,132	12,809	13,844	14,756	17,244	12,199	12,718
1,000 and more	36,906	38,402	39,646	42,591	59,591	53,592	47,037	48,796
By Number of Children⁴								
0	7,883	3,218	3,227	3,475	2,840	4,767	4,749	4,180
1	5,667	2,695	2,861	3,156	2,567	4,799	2,030	1,849
2	5,559	3,412	3,696	4,131	3,470	6,354	1,714	1,939
3 or more	5,414	4,175	4,396	4,940	4,520	7,316	2,330	2,705
By State Tax Level								
High	7,179	4,042	4,213	4,586	3,923	6,313	2,930	3,062
Middle	6,075	3,051	3,173	3,486	2,884	5,064	2,288	2,318
Low	5,785	2,498	2,607	2,894	2,403	4,395	2,100	2,058
By Filing Status								
Single	6,508	4,314	4,140	4,230	3,146	3,311	4,590	4,148
Married Filing Joint	6,948	3,455	3,637	4,034	3,511	6,376	2,662	2,764
Head of Household	3,268	1,592	1,596	1,678	1,910	2,513	1,267	1,310
Married Filing Separate	6,518	2,070	2,169	2,376	2,078	3,559	2,564	2,518
Married Couple, 2+ Kids, 75k<Cash Income<100k	945	942	1,082	1,225	2,685	2,857	1,109	1,360
Married Couple, 2+ Kids, 75k<AGI<100k	1,706	1,315	1,514	1,733	3,187	3,927	1,303	1,617

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

(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.