

T08-0249
Aggregate AMT Projections and Recent History, 1970-2018¹

Years	Current Law		Current Law Extended ⁴		Pre-EGTRRA Law	
	AMT Taxpayers (millions) ²	AMT Revenue (\$ billions) ³	AMT Taxpayers (millions) ²	AMT Revenue (\$ billions) ³	AMT Taxpayers (millions) ²	AMT Revenue (\$ billions) ³
1970	0.02	0.1				
1971	0.02	0.2				
1972	0.03	0.2				
1973	0.03	0.2				
1974	0.02	0.1				
1975	0.02	0.1				
1976	0.25	1.0				
1977	0.40	1.3				
1978	0.50	1.5				
1979	0.23	1.2				
1980	0.22	1.3				
1981	0.26	1.8				
1982	0.23	1.5				
1983	0.27	2.5				
1984	0.37	4.5				
1985	0.43	3.8				
1986	0.61	6.7				
1987	0.14	1.7				
1988	0.11	1.0				
1989	0.17	1.6				
1990	0.20	1.6				
1991	0.34	2.1				
1992	0.42	2.5				
1993	0.47	3.3				
1994	0.53	3.8				
1995	0.63	4.1				
1996	0.72	5.0				
1997	0.90	6.7				
1998	1.05	7.7				
1999	1.29	9.6				
2000	1.61	13.1				
2001	1.3	8.8	1.3	8.8	1.7	11.7
2002	2.1	8.8	2.1	8.8	3.8	14.0
2003	2.5	11.2	2.5	11.2	4.2	15.0
2004	3.1	17.1	3.1	17.1	5.5	16.1
2005	4.0	20.5	4.0	20.5	7.0	19.2
2006	4.0	24.6	4.0	24.6	9.0	23.5
2007	4.1	26.7	4.1	26.7	11.3	29.0
2008	4.1	31.1	4.1	31.1	13.3	33.6
2009	30.3	103.3	30.3	103.3	15.8	39.7
2010	33.3	123.5	33.3	123.5	18.2	46.6
2011	19.9	52.2	35.5	136.2	20.0	52.2
2012	22.7	60.5	38.7	136.2	22.7	60.6
2013	25.6	69.5	41.6	174.6	25.7	69.6
2014	28.5	78.9	44.4	194.6	28.6	79.1
2015	32.3	90.6	47.4	217.4	32.5	90.8
2016	36.2	103.5	50.2	241.9	36.4	103.9
2017	39.7	118.1	53.1	268.2	39.8	118.6
2018	43.2	134.7	56.3	297.6	43.4	135.3

Sources: Urban-Brookings Tax Policy Center Microsimulation Model (versions 0304-3, 1006-1, and 0308-7); Harvey and Tempalski (1997); private communication from Jerry Tempalski; and IRS.

(1) Calendar years. The data for the years 1970 to 1998 has been obtained from Harvey and Tempalski (1997) table 2 and private communications. For the years 1999 to 2000, the number of AMT taxpayers and the AMT revenue under current and extended law have been calculated by adding TPC microsimulation model (version 0304-3) estimates of the number of taxpayers with lost credits and the revenue due to these lost credits to the IRS published actual figures for those with direct AMT liability; for 2001-03 the number has been calculated by adding the TPC microsimulation model (version 1006-1) estimates of the number of taxpayers with lost credits or reduced deductions but no direct liability and the revenue due to those taxpayers to IRS published actual figures for those with direct AMT liability. For 2004-08 under all three scenarios, and for pre-EGTRRA law from 2001-03, estimates are from the TPC microsimulation model (version 0308-4).

(2) Includes those with direct AMT liability on Form 6251, those with lost credits, and (for years 2001-2018) those with a reduced deduction. Tax units that are dependents of other taxpayers are excluded from the analysis.

(3) Includes direct AMT liability on Form 6251, lost credits, and (for years 2001-2018) the revenue due to reduced deductions.

(4) Includes extension of all provisions in current law that sunset in 2010.