

T08-0251
AMT Revenue per AMT Taxpayer (\$) ¹

Group of AMT taxpayers	Current Law				Current Law Extended ²	Pre-EGTRRA Law	
	2008	2009	2010	2018	2018	2008	2010
All	7,592	3,403	3,710	3,118	5,284	2,524	2,565
By Cash Income (thousands of 2008\$)³							
Less than 30	9,894	134	304	478	349	386	425
30-50	3,621	504	509	766	727	625	646
50-75	905	730	778	1,336	1,351	833	897
75-100	1,224	964	1,078	1,819	2,267	1,085	1,231
100-200	2,011	2,348	2,518	2,688	4,823	1,702	1,856
200-500	5,307	8,020	8,973	6,916	13,723	4,260	4,567
500-1,000	12,191	12,824	13,898	14,800	17,298	12,155	12,661
1,000 and more	40,261	39,559	42,517	59,560	53,479	46,850	48,720
By Number of Children⁴							
0	8,771	3,207	3,472	2,843	4,768	4,729	4,183
1	6,559	2,883	3,154	2,570	4,799	2,034	1,850
2	6,554	3,762	4,134	3,472	6,350	1,715	1,940
3 or more	6,815	4,455	4,942	4,519	7,317	2,333	2,714
By State Tax Level							
High	8,420	4,205	4,585	3,926	6,312	2,930	3,065
Middle	6,992	3,160	3,485	2,886	5,061	2,288	2,318
Low	6,451	2,690	2,892	2,404	4,395	2,101	2,063
By Filing Status							
Single	7,176	4,151	4,220	3,149	3,309	4,592	4,147
Married Filing Joint	8,071	3,655	4,035	3,514	6,378	2,662	2,768
Head of Household	3,733	1,601	1,677	1,910	2,511	1,269	1,310
Married Filing Separate	7,536	2,139	2,366	2,079	3,561	2,541	2,516
Married Couple, 2+ Kids, 75k<Cash Income<100k	580	1,059	1,222	2,673	2,847	1,107	1,360
Married Couple, 2+ Kids, 75k<AGI<100k	3,492	1,584	1,746	3,185	3,920	1,320	1,635

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Includes AMT liability on Form 6251, lost credits, and the value of reduced deductions. Tax units that 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.