

T09-0186
Aggregate AMT Projections, 2008-2019¹

	Calendar Year												Total 2008-19
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Number of AMT Taxpayers² (millions)													
Current Law	3.8	3.8	29.9	16.9	19.6	22.2	25.5	28.6	32.7	36.4	39.8	43.1	
Administration Baseline(no AMT Fix) ³	3.8	3.8	29.9	31.0	35.3	38.5	41.8	44.8	47.8	50.4	53.4	56.3	
Administration Baseline ⁴	3.8	3.8	3.9	4.3	4.9	5.3	5.6	5.9	6.3	6.7	7.1	7.5	
Pre-EGTRRA Law	13.6	15.6	17.0	17.0	19.7	22.3	25.6	28.7	32.9	36.6	40.0	43.3	
Percent of Taxpayers Affected by AMT⁵													
Current Law	4.8	4.4	32.6	16.5	18.6	20.7	23.4	25.9	29.2	32.2	34.9	37.4	
Administration Baseline (no AMT Fix)	4.8	4.4	32.6	31.9	35.5	37.7	40.2	42.4	44.7	46.6	48.8	51.0	
Administration Baseline	4.8	4.4	4.3	4.4	5.0	5.2	5.5	5.7	5.9	6.3	6.5	6.8	
Pre-EGTRRA Law	13.4	15.3	16.1	16.4	18.6	20.6	23.3	25.8	29.2	32.2	34.8	37.3	
AMT Revenue⁶ (billions of \$)													
Current Law	31.7	31.8	98.2	43.9	51.5	58.7	68.8	79.0	91.1	105.4	120.6	137.5	918.1
Administration Baseline (no AMT Fix)	31.7	31.8	98.2	109.9	131.5	149.6	172.0	194.7	219.1	246.1	274.0	304.3	1,963.0
Administration Baseline	31.7	31.8	35.3	39.3	42.7	45.8	49.3	52.3	55.5	60.3	63.0	67.7	574.7
Pre-EGTRRA Law	35.8	39.4	41.4	44.1	51.6	58.8	68.9	79.2	91.4	105.7	121.0	138.0	875.4
AMT Revenue/AMT Taxpayer (\$)													
Current Law	8,388	8,434	3,289	2,600	2,632	2,643	2,694	2,759	2,788	2,897	3,028	3,193	
Administration Baseline (no AMT Fix)	8,388	8,434	3,289	3,552	3,721	3,882	4,112	4,341	4,580	4,884	5,132	5,409	
Administration Baseline	8,388	8,434	9,002	9,236	8,646	8,700	8,728	8,788	8,784	8,956	8,919	9,071	
Pre-EGTRRA Law	2,641	2,525	2,440	2,595	2,620	2,638	2,692	2,754	2,781	2,891	3,023	3,188	
AMT Revenue as a Percentage of Income Tax Revenue													
Current Law	3.9	4.0	10.5	3.3	3.4	3.6	3.9	4.2	4.6	5.0	5.4	5.8	
Administration Baseline (no AMT Fix)	3.9	4.0	10.5	9.6	10.2	10.6	11.2	11.8	12.5	13.2	13.8	14.4	
Administration Baseline	3.9	4.0	4.1	3.7	3.6	3.5	3.5	3.5	3.5	3.6	3.5	3.6	
Pre-EGTRRA Law	3.0	3.4	3.4	3.2	3.4	3.5	3.9	4.2	4.5	4.9	5.3	5.7	
Percent of AGI on AMT Returns													
Current Law	16.7	15.9	48.7	25.3	27.9	30.0	33.1	35.9	39.2	42.3	44.9	47.2	
Administration Baseline (no AMT Fix)	16.7	15.9	48.7	49.9	53.7	55.6	57.7	59.7	61.5	63.2	64.7	66.2	
Administration Baseline	16.7	15.9	16.8	17.9	19.1	19.3	19.8	20.2	20.7	21.4	21.6	22.2	
Pre-EGTRRA Law	22.4	24.6	25.3	25.4	28.0	30.1	33.1	35.9	39.3	42.4	45.0	47.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(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) Extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters.

(4) See above footnote. Also extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation after 2009.

(5) Taxpayers are defined as returns with positive income tax liability net of refundable credits.

(6) "Revenue" is actually calendar year tax liability. Some of that liability would be paid in a subsequent year.