

Table T09-0386
Characteristics of AMT Taxpayers ¹

Group (percentage of tax units with AMT)	Current Law		2011			2020		
	2009	2010	Current Law	Administration	Administration	Current Law	Administration	Administration
				Baseline with	Baseline with		Baseline with	Baseline with
			No AMT Fix ²	AMT Fix ³		No AMT Fix	AMT Fix	
All Taxpayers⁴	4.9	32.4	16.2	31.9	5.0	32.7	47.2	7.4
All Tax Filers	3.0	20.4	11.7	22.0	3.4	25.9	35.9	5.6
Tax Filers by Cash Income (thousands of 2009\$)⁵								
Less than 30	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
30-50	<0.05	1.2	1.7	1.7	<0.05	7.9	8.1	<0.05
50-75	0.1	11.0	10.4	13.8	0.2	23.4	30.4	0.3
75-100	0.5	37.2	24.9	42.4	0.7	43.5	56.3	1.1
100-200	4.0	75.1	35.5	77.6	4.6	57.6	87.4	4.5
200-500	48.8	92.0	52.0	92.5	52.3	77.9	86.2	54.9
500-1,000	63.0	75.4	26.3	74.8	66.3	29.0	79.3	69.3
1,000 and more	40.3	48.7	21.4	47.0	42.3	20.7	45.3	39.2
Tax Filers by Number of Children⁶								
0	2.1	13.3	3.8	14.7	2.4	14.4	27.1	3.9
1	3.1	27.6	16.0	29.6	3.6	38.7	47.3	6.0
2	5.2	38.0	32.7	39.6	5.8	53.2	55.2	9.9
3 or more	8.0	41.6	44.3	44.0	9.1	63.4	62.2	14.0
Tax Filers By State Tax Level								
High	4.8	24.4	16.0	25.8	5.2	30.0	39.0	8.3
Middle	2.6	20.8	11.6	22.3	3.1	26.9	36.9	5.2
Low	1.7	16.6	8.1	18.1	2.0	21.5	32.1	3.4
Tax Filers by Filing Status								
Single	1.0	2.9	1.5	3.3	1.2	4.7	10.0	1.9
Married Filing Joint	5.5	40.4	21.6	43.1	6.3	45.5	63.3	10.5
Head of Household	1.4	12.2	12.1	14.2	1.7	30.0	32.3	2.8
Married Filing Separate	5.0	39.3	17.5	41.2	5.5	45.0	64.2	10.3
Married Couple, 2+ Kids, 75k<Cash Income<100k	0.1	58.7	63.1	63.8	0.1	84.0	83.6	0.1
Married Couple, 2+ Kids, 75k<AGI<100k	0.1	84.4	85.0	86.7	0.2	96.2	95.8	0.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Includes returns with AMT liability on Form 6251, with lost credits, and with reduced deductions. Tax units that are dependents of other tax units are excluded from the analysis.

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

(3) 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.

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

(5) 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>.

(6) Number of children is defined as number of exemptions taken for children living at home.