

Table T09-0384
Aggregate AMT Projections, 2009-2020¹

	Calendar Year											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Number of AMT Taxpayers² (millions)												
Current Law	4.0	27.4	15.9	18.2	19.6	21.2	23.2	25.3	28.0	31.3	34.4	37.5
Administration Baseline (no AMT Fix) ³	4.0	27.4	29.7	33.1	35.0	37.3	39.7	42.1	44.4	47.0	49.3	51.7
Administration Baseline ⁴	4.0	4.4	4.6	5.1	5.4	5.8	6.2	6.5	6.8	7.2	7.6	8.0
Percent of Taxpayers Affected by AMT⁵												
Current Law	4.9	32.4	16.2	17.6	18.5	19.8	21.3	23.0	25.1	27.9	30.3	32.7
Administration Baseline (no AMT Fix)	4.9	32.4	31.9	33.6	34.8	36.4	38.3	40.1	41.7	43.8	45.5	47.2
Administration Baseline	4.9	5.2	5.0	5.2	5.3	5.7	6.0	6.2	6.4	6.7	7.0	7.4
AMT Revenue⁶ (billions of \$)												
Current Law	33.5	102.2	42.1	46.9	51.2	56.5	62.5	69.6	78.4	89.5	101.0	114.5
Administration Baseline (no AMT Fix)	33.5	102.2	112.5	122.6	133.8	147.7	162.8	179.4	198.5	221.4	245.0	270.7
Administration Baseline	33.5	40.1	42.0	42.3	45.3	48.4	51.3	54.0	56.8	60.4	64.3	69.4
AMT Revenue/AMT Taxpayer (\$)												
Current Law	8,445	3,732	2,641	2,573	2,615	2,662	2,696	2,744	2,799	2,855	2,938	3,055
Administration Baseline (no AMT Fix)	8,445	3,732	3,781	3,706	3,826	3,966	4,103	4,262	4,473	4,710	4,970	5,236
Administration Baseline	8,445	9,056	9,097	8,346	8,459	8,352	8,289	8,358	8,396	8,443	8,498	8,668
AMT Revenue as a Percentage of Income Tax Revenue												
Current Law	4.1	10.4	3.2	3.2	3.2	3.4	3.5	3.7	3.9	4.3	4.6	4.9
Administration Baseline (no AMT Fix)	4.1	10.4	10.0	9.7	9.8	10.2	10.5	10.9	11.4	12.0	12.5	13.1
Administration Baseline	4.1	4.4	4.0	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.7
Percent of AGI on AMT Returns												
Current Law	17.4	50.2	25.4	26.7	27.6	29.0	30.8	32.7	35.1	38.0	40.4	42.8
Administration Baseline (no AMT Fix)	17.4	50.2	51.7	52.4	53.4	55.0	56.7	58.2	59.6	61.2	62.6	64.0
Administration Baseline	17.4	19.4	19.4	19.6	20.0	20.7	21.2	21.6	21.9	22.4	23.0	23.7

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

(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.