

Table T10-0246
Characteristics of AMT Taxpayers with and without AMT Patch, 2010-2012 ^{1 2}

Group (percentage of tax units with AMT)	2010		2011						2012					
	No AMT Patch	With AMT Patch	All Tax Cuts Extended ³		High-Income Provisions Expire ⁴		All Tax Cuts Expire		All Tax Cuts Extended ³		High-Income Provisions Expire ⁴		All Tax Cuts Expire	
			No AMT Patch	With AMT Patch	No AMT Patch	With AMT Patch	No AMT Patch	With AMT Patch	No AMT Patch	With AMT Patch	No AMT Patch	With AMT Patch	No AMT Patch	With AMT Patch
All Taxpayers ⁵	33.9	5.2	33.4	5.0	32.9	4.3	17.4	1.2	35.1	5.3	34.6	4.6	19.0	1.2
All Tax Filers	21.3	2.9	22.9	3.0	22.6	2.5	12.6	0.8	25.2	3.3	24.8	2.9	14.3	0.8
Tax Filers by Cash Income (thousands of 2009\$) ⁶														
Less than 30	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
30-50	1.3	<0.05	1.8	<0.05	1.8	<0.05	1.9	<0.05	2.3	<0.05	2.3	<0.05	2.4	<0.05
50-75	11.5	0.2	14.5	0.2	14.5	0.2	10.9	0.1	15.9	0.2	15.9	0.2	12.5	0.1
75-100	40.7	0.5	45.9	0.6	45.9	0.6	27.9	0.3	48.0	0.6	48.0	0.6	29.5	0.3
100-200	76.8	4.1	79.5	4.3	79.5	4.2	37.0	1.2	80.2	3.6	80.2	3.6	38.0	1.1
200-500	92.3	49.2	92.8	51.5	90.5	45.3	55.4	10.9	93.8	55.0	92.1	50.9	60.9	10.8
500-1,000	77.6	69.2	76.7	68.1	50.5	40.4	27.3	20.9	77.2	68.4	49.3	39.2	26.8	20.3
1,000 and more	48.5	44.0	46.8	42.2	32.1	27.4	21.2	18.0	45.4	41.2	30.7	26.3	20.3	17.1
Tax Filers by Number of Children ⁷														
0	11.7	1.9	12.8	2.0	12.6	1.7	3.4	0.6	14.2	2.1	14.0	1.9	3.9	0.6
1	27.7	3.3	29.6	3.5	29.3	3.0	17.1	0.8	33.2	4.0	32.9	3.6	20.8	0.9
2	38.4	5.7	40.2	5.8	39.7	4.9	34.5	1.3	43.0	6.7	42.4	5.9	38.3	1.4
3 or more	42.5	8.6	44.1	9.0	43.2	7.7	45.2	1.8	47.6	9.5	46.7	8.3	49.8	1.9
Tax Filers By State Tax Level														
High	22.2	4.5	23.5	4.6	23.1	4.1	14.9	1.4	25.0	5.0	24.5	4.5	16.1	1.4
Middle	19.1	2.6	20.4	2.7	20.2	2.3	10.8	0.6	22.3	3.0	22.1	2.7	12.5	0.6
Low	15.1	1.7	16.4	1.8	16.1	1.3	7.8	0.4	18.7	2.0	18.5	1.6	9.3	0.4
Tax Filers by Filing Status														
Single	2.5	0.9	2.8	0.9	2.7	0.8	1.3	0.3	3.2	1.0	3.1	0.9	1.4	0.4
Married Filing Joint	38.4	5.6	40.6	5.8	40.0	4.8	21.1	1.3	43.6	6.4	43.0	5.5	23.5	1.3
Head of Household	12.1	1.4	13.9	1.5	13.8	1.4	12.1	0.6	17.2	1.7	17.2	1.6	15.1	0.7
Married Filing Separate	41.2	5.5	42.9	5.6	42.6	4.6	18.8	1.5	47.5	6.3	47.3	5.6	21.8	1.8
Married Couple, 2+ Kids, 75k<Cash Income<100k	62.2	0.1	68.2	0.1	68.2	0.1	69.2	<0.05	71.5	0.1	71.5	0.1	72.2	0.1
Married Couple, 2+ Kids, 75k<AGI<100k	84.6	0.3	85.6	0.3	85.6	0.3	85.9	0.3	84.3	0.2	84.3	0.2	84.7	0.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-6).

(1) Includes returns with direct Alternative Minimum Tax (AMT) liability and indirect liability due to lost credits or deductions. Tax units that are dependents of other tax units are excluded from the analysis.

(2) AMT Patch sets the AMT exemption amount for 2010 at \$47,450 for individuals and \$72,450 for married taxpayers filing jointly, indexes the exemption amount for inflation after 2010, and allows the personal credits against the AMT. For more information on the AMT and the patch, see

<http://www.taxpolicycenter.org/briefing-book/key-elements/amt/what-is-cfm>

(3) Extends 2009 estate tax law and all the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA, which includes counting the Child Credit and EITC against AMT liability.

(4) Extends 2009 estate tax law and all the individual income tax provisions in EGTRRA and JGTRRA other than the high-income provisions. This includes: retaining a 20 percent rate on qualified dividends and capital gains for taxpayers in the top 2 tax brackets; retaining the limitation on itemized deductions (Pease) and the personal exemption phaseout (PEP) for taxpayers with income greater than \$250,000 for married couples (\$200,000 for unmarried individuals), indexed for inflation after 2009;

retaining a top statutory tax rate of 39.6 percent; retaining the 36 percent tax rate and adjusts the threshold for the 36-percent bracket to equal \$250,000 less the standard deduction and two personal exemptions for married couples, \$200,000 less the standard deduction and one personal exemption for singles, and an amount equal to the midpoint of the married and single thresholds for heads of household, with the dollar values indexed for inflation after 2009.

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

(6) 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>.

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

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			All Tax Cuts Extended ³	High-Income Provisions Expire ⁴	All Tax Cuts Expire	All Tax Cuts Extended ³	High-Income Provisions Expire ⁴	All Tax Cuts Expire	All Tax Cuts Extended ³	High-Income Provisions Expire ⁴	All Tax Cuts Expire	All Tax Cuts Extended ³	High-Income Provisions Expire ⁴	All Tax Cuts Expire
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Tax Filers by Cash Income (thousands of 2009\$)⁶														
Less than 30	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
30-50	1.3	<0.05	1.8	1.8	1.9	<0.05	<0.05	<0.05	2.3	2.3	2.4	<0.05	<0.05	<0.05
50-75	11.5	0.2	14.5	14.5	10.9	0.2	0.2	0.1	15.9	15.9	12.5	0.2	0.2	0.1
75-100	40.7	0.5	45.9	45.9	27.9	0.6	0.6	0.3	48.0	48.0	29.5	0.6	0.6	0.3
100-200	76.8	4.1	79.5	79.5	37.0	4.3	4.2	1.2	80.2	80.2	38.0	3.6	3.6	1.1
200-500	92.3	49.2	92.8	90.5	55.4	51.5	45.3	10.9	93.8	92.1	60.9	55.0	50.9	10.8
500-1,000	77.6	69.2	76.7	50.5	27.3	68.1	40.4	20.9	77.2	49.3	26.8	68.4	39.2	20.3
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Tax Filers by Number of Children⁷														
0	11.7	1.9	12.8	12.6	3.4	2.0	1.7	0.6	14.2	14.0	3.9	2.1	1.9	0.6
1	27.7	3.3	29.6	29.3	17.1	3.5	3.0	0.8	33.2	32.9	20.8	4.0	3.6	0.9
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Middle	19.1	2.6	20.4	20.2	10.8	2.7	2.3	0.6	22.3	22.1	12.5	3.0	2.7	0.6
Low	15.1	1.7	16.4	16.1	7.8	1.8	1.3	0.4	18.7	18.5	9.3	2.0	1.6	0.4
Tax Filers by Filing Status														
Single	2.5	0.9	2.8	2.7	1.3	0.9	0.8	0.3	3.2	3.1	1.4	1.0	0.9	0.4
Married Filing Joint	38.4	5.6	40.6	40.0	21.1	5.8	4.8	1.3	43.6	43.0	23.5	6.4	5.5	1.3
Head of Household	12.1	1.4	13.9	13.8	12.1	1.5	1.4	0.6	17.2	17.2	15.1	1.7	1.6	0.7
Married Filing Separate	41.2	5.5	42.9	42.6	18.8	5.6	4.6	1.5	47.5	47.3	21.8	6.3	5.6	1.8
Married Couple, 2+ Kids, 75k<Cash Income<100k	62.2	0.1	68.2	68.2	69.2	0.1	0.1	<0.05	71.5	71.5	72.2	0.1	0.1	0.1
Married Couple, 2+ Kids, 75k<AGI<100k	84.6	0.3	85.6	85.6	85.9	0.3	0.3	0.3	84.3	84.3	84.7	0.2	0.2	0.2

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