

Table T11-0134
AMT Revenue per AMT Taxpayer (\$)¹

Group of AMT taxpayers	Current Law 2011	2012			2013			2022		
		Current Law	Current Policy without AMT Patch	Current Policy with AMT Patch ²	Current Law	Current Policy without AMT Patch	Current Policy with AMT Patch ²	Current Law	Current Policy without AMT Patch	Current Policy with AMT Patch ²
All	9,123	4,223	4,643	11,890	2,683	3,800	7,886	3,548	5,967	9,724
By Cash Income (thousands of 2011\$)³										
Less than 30	n.a.	546	546	n.a.	1,056	955	n.a.	551	468	n.a.
30-50	n.a.	561	565	n.a.	699	525	n.a.	821	794	n.a.
50-75	820	891	884	843	1,014	892	790	1,632	1,556	1,361
75-100	1,300	1,209	1,206	1,398	1,407	1,299	1,389	2,197	2,551	1,669
100-200	2,350	2,973	3,025	2,265	2,006	2,893	2,215	3,377	6,158	2,579
200-500	7,114	9,774	10,087	7,642	4,807	9,322	6,126	8,181	15,806	9,462
500-1,000	14,476	14,721	16,499	16,874	13,673	13,620	13,912	14,458	19,065	19,420
1,000 and more	49,723	45,637	76,920	83,340	60,109	40,089	45,043	55,897	51,825	57,738
By Number of Children⁴										
0	9,881	3,911	4,484	13,409	3,961	3,389	8,498	2,965	5,092	10,045
1	8,489	3,772	3,999	10,273	1,825	3,451	7,192	3,146	5,786	9,245
2	8,437	4,692	4,980	10,393	2,217	4,414	7,285	4,237	7,518	9,293
3 or more	8,515	5,465	5,878	10,794	3,090	5,068	7,753	5,415	8,491	9,984
By State Tax Level										
High	10,276	5,127	5,460	12,348	3,228	4,651	9,229	4,416	6,962	10,879
Middle	8,580	4,024	4,393	11,473	2,435	3,573	7,005	3,348	5,789	9,386
Low	7,271	3,324	3,915	11,519	2,133	3,020	5,891	2,759	5,081	7,938
By Filing Status										
Single	8,240	4,435	5,280	11,081	4,031	3,664	7,376	3,035	3,088	7,758
Married Filing Joint	9,719	4,549	4,968	12,572	2,884	4,164	8,425	4,038	7,525	11,011
Head of Household	4,383	1,974	2,078	5,531	1,473	1,875	4,083	2,271	3,053	4,998
Married Filing Separate	9,068	2,596	3,041	13,058	2,385	2,383	6,997	2,346	3,999	6,839
Married Couple, 2+ Kids, 75k<Cash Income<100k	690	1,324	1,322	681	1,551	1,406	266	2,130	2,138	n.a.
Married Couple, 2+ Kids, 75k<AGI<100k	4,043	1,994	1,993	1,922	1,862	1,870	2,486	2,631	2,698	n.a.

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

(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.

n/a: Insufficient data.

(2) Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut. The AMT patch under current policy is the 2011 AMT patch which sets the AMT exemption amount for 2011 at \$48,450 for individuals and \$74,450 for married taxpayers filing jointly, indexes the exemption amount for inflation after 2011, and allows non-refundable personal credits against AMT liability.

(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.