

**Table T12-0168**  
**Aggregate AMT Projections and Recent History, 1970-2022<sup>1</sup>**

Years	Current Law		Current Policy <sup>4</sup>		Current Policy (no AMT fix) <sup>5</sup>		Pre-EGTRRA Law	
	AMT Taxpayers (millions) <sup>2</sup>	AMT Revenue (\$ billions) <sup>3</sup>	AMT Taxpayers (millions) <sup>2</sup>	AMT Revenue (\$ billions) <sup>3</sup>	AMT Taxpayers (millions) <sup>2</sup>	AMT Revenue (\$ billions) <sup>3</sup>	AMT Taxpayers (millions) <sup>2</sup>	AMT Revenue (\$ billions) <sup>3</sup>
1970	0.0	0.1						
1971	0.0	0.2						
1972	0.0	0.2						
1973	0.0	0.2						
1974	0.0	0.1						
1975	0.0	0.1						
1976	0.2	1.0						
1977	0.4	1.3						
1978	0.5	1.5						
1979	0.2	1.2						
1980	0.2	1.3						
1981	0.3	1.8						
1982	0.2	1.5						
1983	0.3	2.5						
1984	0.4	4.5						
1985	0.4	3.8						
1986	0.6	6.7						
1987	0.1	1.7						
1988	0.1	1.0						
1989	0.2	1.6						
1990	0.2	1.6						
1991	0.3	2.1						
1992	0.4	2.5						
1993	0.5	3.3						
1994	0.5	3.8						
1995	0.6	4.1						
1996	0.7	5.0						
1997	0.9	6.7						
1998	1.1	7.7						
1999	1.3	9.6						
2000	1.6	13.1						
2001	1.3	8.8	1.3	8.8			1.7	11.7
2002	2.1	8.8	2.1	8.8			3.8	14.0
2003	2.5	11.2	2.5	11.2			4.2	15.0
2004	3.9	19.5	3.9	19.5			6.8	19.1
2005	5.0	24.4	5.0	24.4			8.6	23.6
2006	4.9	29.1	4.9	29.1			10.6	28.5
2007	5.0	32.3	5.0	32.3			13.1	35.4
2008	4.7	33.2	4.7	33.2			14.6	38.4
2009	4.4	29.5	4.4	29.5			16.2	40.1
2010	4.4	33.4	4.4	33.4			16.7	40.5
2011	4.3	33.2	4.3	33.2			18.0	44.1
2012	32.4	119.8	4.0	33.9	32.4	120.6	20.1	50.4
2013	21.7	54.5	4.0	32.6	33.9	125.8	21.7	54.6
2014	24.2	62.5	4.5	36.9	36.5	142.7	24.2	62.6
2015	26.9	71.2	4.9	40.7	39.2	160.7	26.9	71.3
2016	30.2	80.6	5.3	44.3	42.0	180.5	30.3	80.8
2017	33.8	92.3	5.7	48.0	45.0	201.7	33.8	92.4
2018	37.6	105.9	6.1	51.5	48.3	225.1	37.7	106.1
2019	41.0	120.2	6.5	55.7	51.1	249.4	41.1	120.4
2020	44.8	136.2	6.7	58.3	54.8	274.4	44.9	136.4
2021	48.5	153.5	6.9	61.3	59.0	301.0	48.5	153.7
2022	51.8	174.1	7.2	65.0	64.2	331.6	51.8	174.4

Sources: Urban-Brookings Tax Policy Center Microsimulation Model (versions 0304-3, 0308-4, 1006-1, 0412-7); Harvey and Tempalski (1997); private communication from Jerry Tempalski; and IRS.

(1) Calendar years. The data for the years 1970 to 1998 has been obtained from Harvey and Tempalski (1997) table 2 and private communications. For the years 1999 to 2000, the number of AMT taxpayers and the AMT revenue under current and extended law have been calculated by adding TPC microsimulation model (version 0304-3) estimates of the number of taxpayers with lost credits and the revenue due to these lost credits to the IRS published actual figures for those with direct AMT liability; for 2001-03 the number has been calculated by adding the TPC microsimulation model (version 1006-1) estimates of the number of taxpayers with lost credits or reduced deductions but no direct liability and the revenue due to those taxpayers to IRS published actual figures for those with direct AMT liability. For pre-EGTRRA law from 2001-03, estimates are from the TPC microsimulation model (version 0308-4). For 2004-22 under all four scenarios, the estimates are from the TPC microsimulation model (version 0412-7).

(2) Includes those with direct AMT liability on Form 6251, those with lost credits, and (for years 2001-2022) those with a reduced deduction. Tax units that are dependents of other taxpayers are excluded from the analysis.

(3) Includes direct AMT liability on Form 6251, lost credits, and (for years 2001-2019) the revenue due to reduced deductions.

(4) 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 fix under current policy uses the exemption levels specified in Senate bill S.3413 for 2012 and 2013, indexes the 2013 levels in later years, and allows non-refundable personal credits against AMT liability.

(5) Current policy without an AMT fix assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut.

However, the 2011 AMT patch is not extended; thereby, the AMT exemption level is not indexed after 2011 and non-refundable personal credits are not allowed against AMT liability.