

Table T12-0172
AMT Revenue per AMT Taxpayer (\$)¹

Group of AMT taxpayers	Current Law 2011	2012			2013			2022		
		Current Law	Current Policy without AMT Patch ²	Current Policy with AMT Patch ³	Current Law	Current Policy without AMT Patch ²	Current Policy with AMT Patch ³	Current Law	Current Policy without AMT Patch ²	Current Policy with AMT Patch ³
All	7,710	3,694	3,725	8,468	2,516	3,714	8,172	3,362	5,164	9,004
By Cash Income (thousands of 2012\$)⁴										
Less than 30	n.a.	513	510	n.a.	695	474	n.a.	932	1,076	n.a.
30-50	415	1,585	1,595	349	1,159	1,603	362	1,291	1,332	452
50-75	1,023	1,250	1,255	1,012	1,301	1,260	1,004	1,740	1,566	1,590
75-100	2,542	1,225	1,226	2,344	1,435	1,268	2,517	2,379	2,684	4,099
100-200	4,120	2,678	2,707	4,360	2,018	2,814	4,454	3,067	5,251	4,053
200-500	6,066	9,441	9,481	6,056	4,955	10,019	5,769	7,520	14,288	6,044
500-1,000	13,963	14,856	14,852	14,124	16,791	15,026	14,317	17,403	18,791	18,195
1,000 and more	54,714	51,622	51,622	51,698	78,133	59,388	59,546	83,583	63,479	63,666
By Number of Children⁵										
0	8,199	3,483	3,504	9,099	3,387	3,465	8,794	2,895	4,545	9,854
1	7,099	3,256	3,295	7,621	1,848	3,341	7,323	2,928	4,968	7,967
2	7,106	3,997	4,045	7,710	2,104	4,085	7,467	3,880	6,208	8,078
3 or more	7,718	4,686	4,709	8,381	2,938	4,657	8,077	4,935	7,072	8,720
By State Tax Level										
High	8,976	4,453	4,475	9,870	2,995	4,424	9,590	4,128	6,117	10,554
Middle	6,830	3,521	3,534	7,467	2,368	3,582	7,229	3,226	4,964	7,826
Low	6,157	2,964	3,033	6,904	2,010	3,028	6,485	2,710	4,419	7,520
By Filing Status										
Single	7,740	3,990	3,951	8,163	4,016	3,920	8,270	2,787	2,252	7,748
Married Filing Joint	8,864	3,896	3,938	9,694	2,589	3,926	9,214	3,634	6,347	10,258
Head of Household	4,563	1,748	1,753	4,814	1,374	1,746	5,017	2,003	2,503	5,515
Married Filing Separate	4,212	4,382	4,399	4,863	3,460	4,427	4,849	5,048	6,385	5,876
Married Couple, 2+ Kids, 75k<Cash Income<100k	2,596	1,244	1,238	n.a.	1,529	1,327	n.a.	3,223	3,406	n.a.
Married Couple, 2+ Kids, 75k<AGI<100k	1,822	1,705	1,720	2,303	1,803	1,799	1,691	3,906	4,473	n.a.

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(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. In the absence of the AMT fix, the AMT exemption level is not indexed for inflation after 2011 and non-refundable personal credits are not allowed against AMT liability.

(3) 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 is the AMT patch specified in Senate bill S.3413 which sets the AMT exemption amount for 2012 at \$50,600 for individuals and \$78,750 for married taxpayers filing jointly and for 2013 at \$51,150 for individuals and \$79,850 for married taxpayers filing jointly. It indexes the exemption amount for inflation after 2013 and allows non-refundable personal credits against AMT liability.

(4) 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>.

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