

Table T13-0209
Aggregate AMT Projections, 2012-2023¹

	Calendar Year											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of AMT Taxpayers² (millions)												
Current Law	4.2	3.9	4.2	4.5	4.8	5.1	5.4	5.6	5.7	5.8	6.0	6.1
Pre-ATRA Law ³	33.3	22.6	25.7	28.5	32.4	35.9	39.3	42.8	46.0	49.4	52.6	56.3
Percent of Taxpayers Affected by AMT⁴												
Current Law	4.6	4.2	4.3	4.6	4.8	5.1	5.2	5.3	5.4	5.4	5.5	5.4
Pre-ATRA Law ³	35.6	22.7	25.0	27.2	30.6	33.3	36.0	38.7	40.9	43.3	45.4	47.8
AMT Revenue (billions of \$)⁵												
Current Law	33.3	25.6	27.2	29.7	32.4	35.7	38.3	40.6	42.5	44.3	46.2	47.6
Pre-ATRA Law ³	122.5	58.5	67.0	76.7	89.4	103.9	119.5	136.5	154.8	175.2	197.7	221.9
AMT Revenue/AMT Taxpayer (\$)												
Current Law	7,841	6,617	6,542	6,638	6,797	6,958	7,151	7,290	7,433	7,572	7,708	7,852
Pre-ATRA Law ³	3,678	2,593	2,610	2,692	2,758	2,893	3,043	3,192	3,366	3,546	3,759	3,944
AMT Revenue as a Percentage of Income Tax Revenue												
Current Law	3.2	2.4	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.0	2.0	2.0
Pre-ATRA Law ³	10.8	4.3	4.3	4.5	4.8	5.1	5.5	5.9	6.3	6.7	7.1	7.5
Percent of AGI on AMT Returns												
Current Law	17.4	13.1	13.6	14.0	14.3	14.7	14.9	15.0	15.0	14.9	14.9	14.7
Pre-ATRA Law ³	52.0	32.0	33.7	36.0	39.1	41.6	44.0	46.2	47.9	49.6	50.9	52.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) 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) Pre-ATRA Law refers to the law that would have taken effect in 2013 without the passage of the American Taxpayer Relief Act of 2012.

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

(5) "Revenue" is actually calendar year tax liability. Some of that liability would be paid in a subsequent year.