

Table T13-0029
AMT Revenue per AMT Taxpayer (\$)¹

Group of AMT taxpayers	Current Law 2011	2012		2013		2022	
		Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²
All	7,710	8,468	3,694	7,004	2,516	8,368	3,362
By Cash Income (thousands of 2012\$)³							
Less than 30	n.a.	n.a.	513	n.a.	674	n.a.	927
30-50	415	349	1,585	628	1,162	460	1,291
50-75	1,009	1,012	1,250	999	1,300	1,184	1,732
75-100	2,495	2,344	1,225	2,470	1,440	3,223	2,377
100-200	4,102	4,360	2,678	4,588	2,029	4,849	3,048
200-500	6,036	6,056	9,441	5,264	4,990	5,594	7,483
500-1,000	13,922	14,124	14,856	12,913	16,840	14,451	17,206
1,000 and more	54,152	51,698	51,622	65,364	78,389	68,905	83,364
By Number of Children⁴							
0	8,199	9,099	3,483	7,842	3,387	9,607	2,895
1	7,099	7,621	3,256	6,355	1,848	7,066	2,928
2	7,106	7,710	3,997	6,044	2,104	7,209	3,880
3 or more	7,718	8,381	4,686	6,200	2,938	7,101	4,935
By State Tax Level							
High	8,976	9,870	4,453	8,007	2,995	9,496	4,128
Middle	6,830	7,467	3,521	6,171	2,368	6,946	3,226
Low	6,157	6,904	2,964	5,967	2,010	7,842	2,710
By Filing Status							
Single	7,740	8,163	3,990	7,706	4,016	8,640	2,787
Married Filing Joint	8,864	9,694	3,896	7,740	2,589	10,070	3,634
Head of Household	4,563	4,814	1,748	4,481	1,374	4,485	2,003
Married Filing Separate	4,212	4,863	4,382	4,652	3,460	4,999	5,048
Married Couple, 2+ Kids, 75k<Cash Income<100k	2,596	442	1,244	1,306	1,542	3,223	3,406
Married Couple, 2+ Kids, 75k<AGI<100k	2,233	2,303	1,705	1,700	1,830	3,906	4,473

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(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) Pre-ATRA Law refers to the law that would have been in effect for the given year without the passage of the American Taxpayer Relief Act of 2012.

(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.