

**Table T03-0139**  
**Pre-Jobs and Growth Tax Relief Reconciliation Act of 2003:**  
**Distribution of AMT Taxpayers by AGI Class, 2003<sup>1</sup>**

AGI Class (thousands of 2002 dollars) <sup>2</sup>	Taxpayers <sup>3</sup>		AMT Taxpayers <sup>4</sup>			Married taxpayers with 2 or more children <sup>6</sup>		Married AMT Taxpayers with 2 or more children	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Taxpayers	Average AMT Liability (2002\$) <sup>5</sup>	Number (thousands)	Percent of Total	Number (thousands)	Percent of married with 2 or more children
<b>Less than 10</b>	1,759	2.0	**	***	***	**	***	**	***
<b>10-20</b>	12,312	13.7	3	*	3,249	**	***	**	***
<b>20-30</b>	13,712	15.3	**	*	***	13	0.1	**	***
<b>30-40</b>	12,273	13.7	20	0.2	1,019	649	5.1	**	***
<b>40-50</b>	10,301	11.5	59	0.6	1,002	1,348	10.6	1	0.1
<b>50-75</b>	17,855	19.9	243	1.4	1,476	4,108	32.3	38	0.9
<b>75-100</b>	9,494	10.6	306	3.2	1,872	2,659	20.9	125	4.7
<b>100-200</b>	9,181	10.2	886	9.7	3,010	3,012	23.7	457	15.2
<b>200-500</b>	2,170	2.4	665	30.6	6,864	741	5.8	253	34.2
<b>500-1,000</b>	358	0.4	55	15.4	28,131	126	1.0	13	10.2
<b>More than 1,000</b>	183	0.2	26	13.9	108,799	59	0.5	7	11.3
<b>All</b>	89,602	100.0	2,267	2.5	5,639	12,714	100.0	895	7.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

\* Less than 0.05 percent. \*\* Fewer than 500 taxpayers. \*\*\* Insufficient data for analysis.

(1) Calendar year. Baseline is pre-Jobs and Growth Tax Relief Reconciliation Act of 2003-law.

(2) Taxpayers with negative AGI are excluded from the lowest income class but are included in the totals.

(3) Taxpayers are defined as returns with positive income tax liability net of refundable credits (EITC and additional child tax credit). Taxpayers that are dependents of other taxpayers are excluded from the analysis.

(4) AMT taxpayers are those with direct AMT liability from Form 6251 and those with lost credits.

(5) Average is for those taxpayers with direct AMT liability from Form 6251 and for those with lost credits.

(6) Refers to married taxpayers filing a joint return claiming at least 2 exemptions for children living at home.

(7) Includes provisions affecting the following: marginal tax rates, the 10-percent bracket; the child tax credit; the child and dependent care credit; the personal exemption phaseout (PEP); the limitation on itemized deductions (Pease); the standard deduction, 15-percent bracket, and EITC for married couples. Excludes education, pension, and IRA provisions.