

Table T04-0076
H.R. 4275: Extension of 10 Percent Income Tax Bracket
Distribution of AMT Taxpayers by Cash Income Class, 2005¹

Cash Inco 2003 dollars	Tax Units ³	AMT Taxpayers ⁴					
	Number	Current Law		Proposal		Change Due to Proposal	
		Thousands	Percent	Thousands	Percent	Thousands	Percent
Less than 10	20,301	**	*	**	*	**	*
10-20	26,357	2	*	2	*	**	*
20-30	20,537	5	*	5	*	**	*
30-40	15,633	56	0.4	56	0.4	**	*
40-50	11,543	107	0.9	115	1.0	8	7.3
50-75	20,112	734	3.6	797	4.0	63	8.5
75-100	11,773	1,990	16.9	2,171	18.4	181	9.1
100-200	14,039	5,533	39.4	5,930	42.2	397	7.2
200-500	3,588	2,798	78.0	2,829	78.8	30	1.1
500-1,000	593	245	41.3	248	41.9	3	1.4
More than 1,000	284	83	29.2	83	29.3	**	0.3
All	145,321	11,554	8.0	12,236	8.4	682	5.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

* Less than 0.05 percent. ** Fewer than 500.

(1) Calendar year. Baseline is current law. Provisions include: increasing the width of the 10 percent bracket to \$14,000 for married couples filing a joint return (\$7,000 for singles), indexed for inflation after 2003.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals.

For a description of cash income, see <http://taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) Includes those with direct AMT liability on Form 6251 and those with lost credits.