

T04-0137

AMT Participation Rates by Cash Income Under Current Law, 2004-2010¹

Cash Income Class (thousands of 2003 dollars) ²	Calendar Year						
	2004	2005	2006	2007	2008	2009	2010
ALL	2.5	9.3	11.8	14.3	18.2	20.2	22.2
Less than 30	*	*	*	*	*	*	*
30-50	*	0.7	0.8	1.1	1.8	2.3	2.8
50-75	0.5	3.7	4.8	6.9	10.0	13.5	16.0
75-100	1.0	16.9	23.0	29.6	42.2	48.4	52.3
100-200	6.2	39.4	48.9	59.6	71.1	76.3	80.2
200-500	50.5	78.0	84.3	86.9	91.2	92.1	93.8
500-1,000	39.3	41.3	49.4	50.4	58.5	55.7	62.7
More than 1,000	27.0	29.2	33.2	31.8	35.7	31.9	35.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-3).

* Less than 0.05 percent.

(1) Calendar years. AMT taxpayers include those with direct AMT liability on Form 6251 and those with lost credits. AMT taxpayers are shown as a percentage of tax filers.

(2) Tax filers 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://www.taxpolicycenter.org/TaxModel/income.cfm>. Tax filers that are dependents of other tax filers are excluded from the analysis.