

Table T05-0080
AMT Participation by Age, 2010¹

Cash Income (Thousands of 2005\$) ²	Percent of Filers Affected by AMT ³		
	All Returns	65 and Over ⁴	Under 65
0-30	*	*	*
30-50	2.9	0.9	3.2
50-75	16.8	7.2	18.9
75-100	49.1	38.6	51.4
100-200	79.2	62.9	82.1
200-500	93.8	86.4	95.5
500-1,000	66.8	70.7	65.9
1,000+	34.5	52.5	29.8
All	22.9	19.7	23.4

* Less than 0.05 percent.

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3).

(1) Calendar year. Assumes current law.

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

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

(4) For married filing joint returns, either the primary or secondary taxpayer is 65 years of age or older.