

**T04-0119**  
**AMT Revenue per AMT Taxpayer (\$)¹**

Group of AMT taxpayers	Current Law				Current Law Extended²	Pre-EGTRRA Law	
	2004	2005	2010	2014	2014	2005	2010
<b>All</b>	6,034	3,064	3,579	2,892	4,491	3,243	2,804
<b>By Cash Income (thousands of 2003\$)³</b>							
Less than 30	4,129	2,147	1,429	1,216	1,070	1,412	1,242
30-50	4,928	921	773	891	816	1,008	949
50-75	902	873	942	1,374	1,316	1,013	1,095
75-100	2,129	982	1,560	1,834	2,356	1,213	1,595
100-200	2,442	1,699	2,542	2,230	3,799	1,945	1,961
200-500	4,800	5,308	9,177	5,219	11,468	5,558	4,895
500-1,000	15,653	14,503	15,727	21,896	16,486	21,057	22,367
1,000 and more	62,355	57,551	64,025	84,712	67,428	75,267	78,339
<b>By Number of Children⁴</b>							
0	7,671	4,569	3,328	4,238	4,033	7,587	5,470
1	5,512	2,577	2,987	1,898	3,938	3,594	2,193
2	4,883	2,311	4,048	2,454	5,439	1,895	1,931
3 or more	4,392	2,755	4,876	3,402	6,229	1,968	2,550
<b>By State Tax Level⁵</b>							
High	2,313	2,000	3,029	2,574	4,224	1,775	2,080
Middle	2,625	1,624	2,397	2,026	3,515	1,637	1,771
Low	3,212	1,539	2,199	2,012	3,173	1,775	1,734
<b>By Filing Status</b>							
Single	7,815	5,186	4,680	5,115	4,350	8,011	6,069
Married Filing Joint	6,158	3,069	3,729	3,042	4,882	3,239	2,865
Head of Household	3,141	1,781	1,670	1,384	1,795	1,461	1,316
Married Filing Separate	3,539	1,938	2,033	2,190	2,540	2,179	2,149
<b>Married Couple, 2+ Kids, 75k&lt;Cash Income&lt;100k</b>	2,085	933	2,116	2,426	3,196	1,105	1,651
<b>Married Couple, 2+ Kids, 75k&lt;AGI&lt;100k</b>	1,660	1,070	2,381	2,331	3,669	1,305	1,692

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

(1) Includes AMT liability on Form 6251 and lost credits. Tax Units who are dependents of other tax units are excluded from the analysis.

(2) Includes all 2010 sunset provisions in EGTRRA and all non-AMT provisions in JGTRRA.

(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.

(5) State codes are not provided on the SOI public-use file for individuals with 1999 AGI above \$200,000. Figures here include only those taxpayers for which we have state-of-residence information.