

**Table T05-0077**  
**AMT Projections by Individual Characteristics**

	AMT Participation			
	Current Law			Pre-EGTRRA Law
	2005	2006	2010	2010
<b>Percent of Filers on AMT by:<sup>1</sup></b>				
<b>Number of Children<sup>2</sup></b>				
0	1.9	8.9	15.8	3.3
1	2.7	18.8	30.1	12.6
2	5.2	29.9	39.3	30.5
3 or more	8.3	34.5	46.5	47.8
<b>State Tax Level<sup>3</sup></b>				
Low	0.9	10.9	18.4	7.5
Middle	1.2	13.3	22.3	9.8
High	2.8	16.9	24.7	13.5
<b>Filing Status</b>				
Single	0.8	1.9	3.5	1.5
Married Filing Joint	5.2	30.0	45.2	19.0
Head of Household	1.4	7.4	15.1	12.4
<b>Married Filers with income between \$75,000 and \$100,000<sup>4</sup></b>				
0 Kids	0.6	39.1	63.6	4.8
1 Kid	0.5	51.8	82.2	21.9
2+ Kids	1.8	73.4	89.4	83.6

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

- (1) Includes those with direct AMT liability on Form 6251 and those with lost credits.  
(2) Number of children is defined as number of exemptions taken for children living at home.  
(3) State codes are not provided on the SOI public-use file for individuals with 2001 AGI above \$200,000. Figures here include only those filers for which we have state-of-residence information.  
(4) Income refers to AGI in 2005 dollars.