

**Table T05-0201. Option 2: Allow CDCTC Regardless of Tentative AMT and Extend EGTRRA Provisions
Number of Returns and Amount Reported Compared to Current Law, 2015 ¹**

Cash Income Class (thousands of 2005 dollars) ^{2,3}	Current Law					Proposal					Change Due to Proposal					
	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit	
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percentage	Amount (\$ millions)	Percentage	Dollars	Percentage
Less than 10	0	0.0	0.0	0.0	N/A	0	0.0	0.0	0.0	N/A	0	N/A	0.0	N/A	N/A	N/A
10-20	144	3.7	41.2	2.5	285	145	2.0	47.7	1.2	330	0	0.0	6.5	15.7	45	15.7
20-30	645	16.3	294.3	18.0	456	648	9.0	427.6	10.3	660	3	0.4	133.3	45.3	204	44.7
30-40	835	21.1	373.7	22.8	448	851	11.9	505.7	12.2	594	17	2.0	131.9	35.3	146	32.7
40-50	701	17.7	289.6	17.7	413	799	11.1	442.8	10.7	554	98	14.0	153.2	52.9	141	34.1
50-75	689	17.4	281.7	17.2	409	1,367	19.0	770.2	18.6	563	678	98.3	488.5	173.4	155	37.9
75-100	381	9.6	143.0	8.7	376	1,089	15.2	630.7	15.2	579	709	186.3	487.8	341.2	203	54.1
100-200	439	11.1	152.6	9.3	347	1,837	25.6	1,046.1	25.3	569	1,398	318.2	893.5	585.5	222	63.9
200-500	76	1.9	38.3	2.3	504	391	5.4	236.1	5.7	604	315	414.0	197.8	516.5	100	19.9
500-1,000	29	0.7	16.7	1.0	569	36	0.5	21.3	0.5	586	7	24.0	4.6	27.6	17	3.0
More than 1,000	12	0.3	7.6	0.5	620	13	0.2	9.4	0.2	737	1	4.6	1.8	24.3	117	18.8
All	3,952	100.0	1,638.5	100.0	415	7,177	100.0	4,137.5	100.0	577	3,224	81.6	2,499.0	152.5	162	39.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).

(1) Calendar year. Proposal includes the effects of allowing the CDCTC regardless of tentative AMT and making the EGTRRA changes permanent.

(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://www.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.