

Table T06-0057
AMT Taxpayers with Children, 2005-15 ¹

	Calendar Year										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Number of Tax Units (millions)²	144.6	146.4	148.2	150.1	152.1	154.2	156.0	158.0	159.7	161.3	163.2
Number of Tax Units with Children (millions)	47.3	47.7	48.1	48.5	48.9	49.3	49.7	50.2	50.7	51.1	51.6
Percent of Tax Units who have Children	32.7	32.6	32.5	32.3	32.2	32.0	31.9	31.8	31.7	31.7	31.6
Current Law											
Number of AMT Taxpayers (millions)	3.6	18.9	21.9	24.9	27.9	30.9	16.9	19.2	21.9	25.2	28.5
Number of AMT Taxpayers with Children (millions)	2.1	11.8	13.4	14.7	16.0	17.1	13.5	15.0	16.7	18.7	20.3
Percent of AMT Taxpayers who have Children	59.2	62.3	61.0	59.1	57.3	55.5	79.5	78.0	76.4	74.2	71.0
Percent of Tax Units with Children Affected by AMT	4.5	24.7	27.8	30.3	32.7	34.8	27.1	29.8	33.0	36.6	39.2
Tax Cuts Extended ³											
Number of AMT Taxpayers (millions)	3.6	18.9	21.9	24.9	27.7	30.7	33.9	36.9	40.1	43.2	45.9
Number of AMT Taxpayers with Children (millions)	2.1	11.8	13.4	14.7	15.9	17.1	18.5	19.7	21.0	22.3	23.3
Percent of AMT Taxpayers who have Children	59.2	62.3	61.0	59.1	57.5	55.7	54.6	53.3	52.4	51.6	50.9
Percent of Tax Units with Children Affected by AMT	4.5	24.7	27.8	30.3	32.6	34.7	37.3	39.2	41.5	43.6	45.2

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

(1) AMT taxpayers are defined as tax units with direct AMT liability on Form 6251 or those with lost credits. Children are defined as exemptions taken for children living at home.

(2) Tax units that are dependents of other tax units are excluded from the analysis.

(3) Assumes that non-AMT provisions in EGTRRA, JGTRRA, and WFTRA are made permanent, as outlined in the Administration's FY2007 Budget.