Table T06-0080
Effective Marginal Tax Rates on Long Term Capital Gains and Dividends
For Taxpayers with Alternative Minimum Tax Liability, 2010 ¹

<table>
<thead>
<tr>
<th>Statutory AMT Tax Rate (%)</th>
<th>Tax Units with Long Term Capital Gains or Dividends (thousands)</th>
<th>Marginal Rate</th>
<th>Marginal Rate</th>
<th>Marginal Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>&lt;= 15%¹</td>
<td>&gt; 15% and</td>
<td>= 21.5%/22%¹²</td>
</tr>
<tr>
<td>26 %</td>
<td></td>
<td>19,782</td>
<td>1,120</td>
<td>2,892</td>
</tr>
<tr>
<td>28</td>
<td></td>
<td>1,549</td>
<td>57</td>
<td>1,109</td>
</tr>
</tbody>
</table>


(1) Assumes that the lower rates on qualifying dividends and long-term capital gains are extended. Marginal rates are considered to be equal to a given percent if the absolute value of the difference between a rate and the target percent is less than or equal to 1/10th of a percentage point.

(2) 21.5% is the threshold for the 26% AMT bracket and 22% is the threshold for the 28% AMT bracket.