

Table T04-0073

Effect of the AMT on EGTRRA Individual Income Tax Cuts, 2010<sup>1</sup>

Cash Income Class (thousands of 2003 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Percent of Tax Units With No Cut Due to AMT	Percent of Tax Cut Taken Back By AMT
	Number (Thousands)	Percent of Total		
Less than 30	70,054	45.1	*	*
30-50	28,903	18.6	0.3	0.2
50-75	20,306	13.1	1.8	3.1
75-100	12,845	8.3	3.3	22.7
100-200	17,016	10.9	10.9	47.2
200-500	4,600	3.0	27.2	70.2
500-1,000	779	0.5	10.0	22.8
More than 1,000	374	0.2	8.1	9.2
All	155,433	100.0	2.6	29.4

\* Less than 0.05 percent.

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year. Includes provisions in EGTRRA affecting the following: marginal tax rates; the 10-percent bracket; the child tax credit; the child and dependent care credit; the AMT; the standard deduction, 15-percent bracket, and EITC for married couples; and pension and IRA provisions. Excludes education provisions and estate and gift tax provisions.

(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.