

Table T18-0145
Aggregate AMT Projections, 2016-2028
Baseline: Current Law ¹

	Calendar Year												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Number of AMT Taxpayers² (millions)	4.8	5.0	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	7.1	7.3	7.5
Percent of Taxpayers Affected by AMT³	5.0	5.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	6.4	6.5	6.6
AMT Revenue (billions of \$) ⁴	34.0	36.2	5.2	5.4	5.3	5.5	5.7	5.9	6.0	6.2	62.1	65.3	68.9
AMT Revenue/AMT Taxpayer (\$)	7,110	7,220	29,040	29,690	29,060	29,820	31,430	31,810	32,740	33,530	8,710	8,950	9,140
AMT Revenue as a Percentage of Income Tax Revenue	2.5	2.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	2.5	2.5	2.6
Percent of AGI on AMT Returns	16.2	16.8	3.5	3.5	3.3	3.1	3.0	2.9	2.8	2.8	18.6	18.7	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Calendar years. Baseline is the law in place for each year as of October 2, 2018. Tax units that are dependents of other tax units are excluded from the analysis. Numbers may not add due to rounding.

(2) AMT taxpayers are defined as those with an AMT liability from form 6251, with lost credits, or with reduced deductions.

(3) Taxpayers are defined as returns with positive income tax liability net of refundable credits.

(4) "Revenue" is actually calendar year tax liability. Some of that liability would be paid in a subsequent year.