

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2017

	All returns	Size of adjusted gross income									
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
UNITED STATES											
Number of AMT returns.....	5,106,080	5,480	1,260	5,870	7,650	27,730	80,620	694,730	3,671,020	505,530	106,200
Percent of returns.....	3.3	0.3	0.0	0.0	0.0	0.1	0.6	3.5	58.9	50.9	21.4
Percent of taxpayers.....	4.3	12.6	0.1	0.0	0.0	0.1	0.6	3.5	59.0	50.9	21.5
Amount of AMT (thousands of dollars).....	36,573,829	206,638	6,072	11,512	25,405	50,357	136,303	1,653,231	19,245,990	6,681,149	8,557,172
Average per return (dollars).....	7,163	37,708	4,819	1,961	3,321	1,816	1,691	2,380	5,243	13,216	80,576
Percent of income tax [2].....	2.3	107.0	1.4	0.1	0.0	0.0	0.1	0.5	5.7	4.0	2.0
ALABAMA											
Number of AMT returns.....	24,540	50	10	60	50	260	720	3,150	17,220	2,410	600
Percent of returns.....	1.2	0.2	0.0	0.0	0.0	0.1	0.4	1.4	32.4	30.1	17.0
Percent of taxpayers.....	1.6	4.6	0.0	0.0	0.0	0.1	0.4	1.4	32.4	30.1	17.0
Amount of AMT (thousands of dollars).....	124,093	1,719	1,003	223	239	513	1,941	8,280	59,720	25,657	24,798
Average per return (dollars).....	5,057	34,380	100,300	3,717	4,780	1,973	2,696	2,629	3,468	10,646	41,330
Percent of income tax [2].....	0.9	87.8	14.4	0.1	0.0	0.0	0.1	0.2	2.1	1.9	0.9
ALASKA											
Number of AMT returns.....	4,100	10	10	20	10	40	100	670	2,820	340	80
Percent of returns.....	1.2	0.3	0.0	0.0	0.0	0.1	0.3	1.2	20.9	21.1	12.9
Percent of taxpayers.....	1.4	4.8	0.0	0.0	0.0	0.1	0.3	1.2	20.9	21.1	12.9
Amount of AMT (thousands of dollars).....	16,984	206	89	18	77	71	184	1,543	9,457	3,991	1,348
Average per return (dollars).....	4,142	20,600	8,900.0	900	7,700	1,775	1,840	2,303	3,354	11,738	16,850
Percent of income tax [2].....	0.5	95.8	5.2	0.1	0.0	0.0	0.1	0.1	1.3	1.4	0.3
ARIZONA											
Number of AMT returns.....	57,070	90	20	80	100	470	1,060	6,780	41,310	5,630	1,520
Percent of returns.....	1.9	0.2	0.0	0.0	0.0	0.1	0.4	1.8	40.0	38.0	21.8
Percent of taxpayers.....	2.4	13.8	0.1	0.0	0.0	0.1	0.4	1.9	40.1	38.0	21.8
Amount of AMT (thousands of dollars).....	316,487	2,178	174	206	440	904	1,929	17,587	164,117	66,393	62,559
Average per return (dollars).....	5,546	24,200	8,700	2,575	4,400	1,923	1,820	2,594	3,973	11,793	41,157
Percent of income tax [2].....	1.2	97.5	2.5	0.1	0.0	0.0	0.1	0.3	3.0	2.7	1.2
ARKANSAS											
Number of AMT returns.....	21,680	30	10	30	40	170	360	2,360	16,210	2,120	360
Percent of returns.....	1.8	0.2	0.0	0.0	0.0	0.1	0.4	1.9	53.8	46.5	19.1
Percent of taxpayers.....	2.4	10.0	0.1	0.0	0.0	0.1	0.4	1.9	53.9	46.5	19.1
Amount of AMT (thousands of dollars).....	121,229	456	12	55	109	299	675	6,187	68,029	19,941	25,466
Average per return (dollars).....	5,592	15,200	1,200	1,833	2,725	1,759	1,875	2,622	4,197	9,406	70,739
Percent of income tax [2].....	1.4	84.9	0.4	0.1	0.0	0.0	0.1	0.3	4.2	2.6	1.1
CALIFORNIA											
Number of AMT returns.....	1,061,030	870	160	610	780	3,560	13,420	147,700	751,900	118,000	24,040
Percent of returns.....	5.9	0.3	0.0	0.0	0.0	0.1	0.9	5.8	73.7	70.5	29.0
Percent of taxpayers.....	7.4	19.6	0.1	0.0	0.0	0.1	0.9	5.8	73.9	70.6	29.1
Amount of AMT (thousands of dollars).....	10,357,721	36,046	632	1,772	3,417	7,368	24,537	383,880	4,907,924	1,841,666	3,150,479
Average per return (dollars).....	9,762	41,432	3,950	2,905	4,381	2,070	1,828	2,599	6,527	15,607	131,052
Percent of income tax [2].....	4.4	112.0	1.4	0.1	0.0	0.1	0.2	0.9	8.9	6.7	4.4
COLORADO											
Number of AMT returns.....	84,960	100	20	150	130	310	770	7,330	65,250	8,630	2,270
Percent of returns.....	3.1	0.3	0.0	0.0	0.0	0.1	0.3	1.8	48.4	44.1	24.7
Percent of taxpayers.....	3.8	23.3	0.1	0.0	0.0	0.1	0.3	1.8	48.5	44.2	24.8
Amount of AMT (thousands of dollars).....	489,214	3,796	23	271	400	981	2,091	19,442	255,587	99,036	107,587
Average per return (dollars).....	5,758	37,960	1,150	1,807	3,077	3,165	2,716	2,652	3,917	11,476	47,395
Percent of income tax [2].....	1.6	105.5	0.3	0.1	0.0	0.0	0.1	0.3	3.5	3.0	1.6
CONNECTICUT											
Number of AMT returns.....	111,800	70	--	50	80	300	1,120	14,270	81,020	12,510	2,370
Percent of returns.....	6.3	0.3	--	0.0	0.0	0.1	0.7	5.0	76.4	62.5	20.3
Percent of taxpayers.....	7.8	15.9	--	0.0	0.0	0.1	0.7	5.0	76.5	62.5	20.3
Amount of AMT (thousands of dollars).....	909,131	3,494	--	60	449	519	1,874	33,104	482,999	174,996	211,636
Average per return (dollars).....	8,132	49,914	--	1,200	5,613	1,730	1,673	2,320	5,961	13,988	89,298
Percent of income tax [2].....	3.1	97.9	--	0.0	0.1	0.0	0.1	0.7	8.2	5.1	1.9
DELAWARE											
Number of AMT returns.....	12,320	20	--	10	20	50	150	1,440	9,270	1,150	230
Percent of returns.....	2.7	0.4	--	0.0	0.0	0.1	0.3	2.1	54.3	53.0	23.2
Percent of taxpayers.....	3.3	20.0	--	0.0	0.0	0.1	0.3	2.1	54.3	53.0	23.2
Amount of AMT (thousands of dollars).....	67,094	206	--	5	42	110	156	3,251	39,972	12,429	10,923
Average per return (dollars).....	5,446	10,300	--	500	2,100	2,200	1,040	2,258	4,312	10,808	47,491
Percent of income tax [2].....	1.6	104.0	--	0.0	0.0	0.0	0.0	0.3	4.4	3.5	1.7
DISTRICT OF COLUMBIA											
Number of AMT returns.....	25,140	20	--	--	20	80	260	2,850	18,580	2,830	510
Percent of returns.....	7.2	0.5	--	--	0.0	0.1	0.7				

HAWAII												
Number of AMT returns.....	17,120	30	--	30	30	90	250	2,260	12,370	1,760	310	
Percent of returns.....	2.5	0.3	--	0.0	0.0	0.1	0.4	2.3	53.5	57.9	27.9	
Percent of taxpayers.....	3.1	27.3	--	0.0	0.0	0.1	0.4	2.3	53.5	58.1	27.9	
Amount of AMT (thousands of dollars).....	115,335	865	--	25	101	127	471	5,889	62,865	21,956	23,036	
Average per return (dollars).....	6,737	28,833	--	833	3,367	1,411	1,884	2,606	5,082	12,475	74,310	
Percent of income tax [2].....	2.0	115.0	--	0.0	0.0	0.0	0.1	0.4	5.3	4.5	2.8	
IDAHO												
Number of AMT returns.....	15,960	30	--	20	60	70	200	1,600	11,790	1,810	380	
Percent of returns.....	2.1	0.2	--	0.0	0.0	0.1	0.3	1.8	56.6	57.3	27.5	
Percent of taxpayers.....	2.7	8.6	--	0.0	0.0	0.1	0.3	1.9	56.7	57.3	27.7	
Amount of AMT (thousands of dollars).....	104,773	492	--	80	138	109	326	4,775	57,951	22,281	18,621	
Average per return (dollars).....	6,565	16,400	--	4,000	2,300	1,557	1,630	2,984	4,915	12,310	49,003	
Percent of income tax [2].....	2.0	92.3	--	0.1	0.0	0.0	0.1	0.4	5.4	4.4	2.0	
ILLINOIS												
Number of AMT returns.....	227,980	190	20	220	240	1,010	3,620	29,170	169,510	20,380	3,620	
Percent of returns.....	3.7	0.3	0.0	0.0	0.0	0.1	0.6	3.4	63.5	48.1	17.6	
Percent of taxpayers.....	4.8	16.7	0.0	0.0	0.0	0.1	0.6	3.4	63.6	48.1	17.6	
Amount of AMT (thousands of dollars).....	1,311,586	4,292	61	396	964	1,768	5,553	62,329	795,736	231,738	208,749	
Average per return (dollars).....	5,753	22,589	3,050	1,800	4,017	1,750	1,534	2,137	4,694	11,371	57,665	
Percent of income tax [2].....	2.0	103.0	0.3	0.1	0.0	0.0	0.1	0.4	5.4	3.2	1.2	
INDIANA												
Number of AMT returns.....	52,110	60	--	70	70	370	810	5,130	39,820	4,980	800	
Percent of returns.....	1.7	0.2	--	0.0	0.0	0.1	0.3	1.4	50.2	40.1	15.2	
Percent of taxpayers.....	2.2	9.1	--	0.0	0.0	0.1	0.3	1.4	50.2	40.1	15.2	
Amount of AMT (thousands of dollars).....	242,667	1,503	--	81	190	550	1,685	11,313	146,582	47,362	33,401	
Average per return (dollars).....	4,657	25,050	--	1,157	2,714	1,486	2,080	2,205	3,681	9,510	41,751	
Percent of income tax [2].....	1.1	95.2	--	0.0	0.0	0.0	0.1	0.2	3.4	2.2	0.8	
IOWA												
Number of AMT returns.....	32,840	20	10	40	50	160	340	3,290	25,350	3,160	420	
Percent of returns.....	2.3	0.1	0.0	0.0	0.0	0.1	0.2	1.7	61.0	53.1	17.6	
Percent of taxpayers.....	2.8	10.0	0.0	0.0	0.0	0.1	0.2	1.7	61.1	53.1	17.6	
Amount of AMT (thousands of dollars).....	178,687	361	33	100	286	281	627	7,571	120,817	33,878	14,733	
Average per return (dollars).....	5,441	18,050	3,300.0	2,500	5,720	1,756	1,844	2,301	4,766	10,721	35,079	
Percent of income tax [2].....	1.6	146.7	0.7	0.1	0.0	0.0	0.1	0.2	5.5	3.4	0.8	
KANSAS												
Number of AMT returns.....	29,170	40	--	50	60	140	320	2,590	22,620	2,840	520	
Percent of returns.....	2.2	0.2	--	0.0	0.0	0.1	0.3	1.5	53.4	43.1	18.6	
Percent of taxpayers.....	2.8	10.3	--	0.0	0.0	0.1	0.3	1.5	53.4	43.1	18.6	
Amount of AMT (thousands of dollars).....	147,896	796	--	94	177	254	646	5,692	89,138	28,155	22,944	
Average per return (dollars).....	5,070	19,900	--	1,880	2,950	1,814	2,019	2,198	3,941	9,914	44,123	
Percent of income tax [2].....	1.3	123.8	--	0.1	0.0	0.0	0.1	0.2	3.9	2.5	1.1	
KENTUCKY												
Number of AMT returns.....	37,270	30	10	50	50	230	570	3,940	28,050	3,790	560	
Percent of returns.....	1.9	0.1	0.0	0.0	0.0	0.1	0.3	1.9	61.2	54.2	20.4	
Percent of taxpayers.....	2.6	5.2	0.0	0.0	0.0	0.1	0.3	1.9	61.3	54.2	20.4	
Amount of AMT (thousands of dollars).....	214,314	1,249	40	58	414	494	1,153	9,228	134,574	40,756	26,348	
Average per return (dollars).....	5,750	41,633	4,000	1,160	8,280	2,148	2,023	2,342	4,798	10,754	47,050	
Percent of income tax [2].....	1.7	91.5	0.7	0.0	0.0	0.0	0.1	0.3	5.4	3.5	1.3	
LOUISIANA												
Number of AMT returns.....	34,090	80	30	100	90	740	1,630	5,790	22,140	2,900	600	
Percent of returns.....	1.7	0.3	0.0	0.0	0.0	0.3	1.0	2.6	40.4	32.1	15.4	
Percent of taxpayers.....	2.4	12.3	0.1	0.0	0.0	0.3	1.0	2.6	40.5	32.2	15.4	
Amount of AMT (thousands of dollars).....	158,047	2,532	228	146	454	968	2,846	15,171	83,694	29,861	22,147	
Average per return (dollars).....	4,636	31,650	7,600	1,460	5,044	1,308	1,746	2,620	3,780	10,297	36,912	
Percent of income tax [2].....	1.1	104.1	4.4	0.1	0.1	0.1	0.2	0.4	2.8	1.9	0.8	
MAINE												
Number of AMT returns.....	16,430	20	--	20	10	60	160	2,000	12,220	1,590	350	
Percent of returns.....	2.5	0.2	--	0.0	0.0	0.1	0.3	2.7	67.7	64.6	35.7	
Percent of taxpayers.....	3.1	8.0	--	0.0	0.0	0.1	0.3	2.7	67.8	64.6	36.1	
Amount of AMT (thousands of dollars).....	116,784	362	--	19	67	376	278	5,099	70,838	22,857	16,888	
Average per return (dollars).....	7,108	18,100	--	950	6,700	6,267	1,738	2,550	5,797	14,375	48,251	
Percent of income tax [2].....	2.5	146.6	--	0.0	0.0	0.1	0.4	0.4	7.4	5.8	2.9	
MARYLAND												
Number of AMT returns.....	158,780	80	20	110	100	860	3,070	24,500	115,340	12,840		

MISSISSIPPI												
Number of AMT returns.....	15,050	30	10	50	50	320	730	2,310	9,970	1,370	200	
Percent of returns.....	1.2	0.2	0.0	0.0	0.0	0.2	0.8	2.1	42.5	38.6	14.8	
Percent of taxpayers.....	1.7	5.6	0.1	0.0	0.0	0.2	0.8	2.1	42.6	38.6	14.8	
Amount of AMT (thousands of dollars).....	64,911	484	41	125	100	405	1,348	5,917	37,009	12,825	6,657	
Average per return (dollars).....	4,313	16,133	4,100	2,500	2,000	1,266	1,847	2,561	3,712	9,361	33,285	
Percent of income tax [2].....	1.0	91.5	1.2	0.1	0.0	0.1	0.2	0.3	3.0	2.1	0.7	
MISSOURI												
Number of AMT returns.....	59,990	60	20	70	60	380	800	5,950	45,780	5,920	980	
Percent of returns.....	2.1	0.2	0.0	0.0	0.0	0.1	0.3	1.8	56.8	48.2	17.9	
Percent of taxpayers.....	2.8	6.3	0.0	0.0	0.0	0.1	0.3	1.8	56.9	48.2	17.9	
Amount of AMT (thousands of dollars).....	333,468	1,312	39	54	267	597	1,641	14,383	196,779	61,732	56,664	
Average per return (dollars).....	5,559	21,867	1,950	771	4,450	1,571	2,051	2,417	4,298	10,428	57,820	
Percent of income tax [2].....	1.5	109.8	0.4	0.0	0.0	0.0	0.1	0.3	4.6	3.0	1.3	
MONTANA												
Number of AMT returns.....	10,720	20	200	230	30	60	110	1,010	7,570	1,220	270	
Percent of returns.....	2.1	0.2	0.3	0.2	0.0	0.1	0.2	1.7	56.3	55.0	31.4	
Percent of taxpayers.....	2.8	11.8	2.5	0.3	0.0	0.1	0.2	1.7	56.4	55.0	31.4	
Amount of AMT (thousands of dollars).....	65,543	242	89	238	69	116	223	2,468	36,404	13,848	11,846	
Average per return (dollars).....	6,114	12,100	445	1,035	2,300	1,933	2,027	2,444	4,809	11,351	43,874	
Percent of income tax [2].....	1.8	90.3	5.7	0.5	0.0	0.0	0.1	0.3	5.1	3.9	1.8	
NEBRASKA												
Number of AMT returns.....	22,980	30	--	40	30	120	220	2,270	17,450	2,400	430	
Percent of returns.....	2.5	0.2	--	0.0	0.0	0.1	0.2	1.9	65.2	59.3	24.3	
Percent of taxpayers.....	3.2	9.4	--	0.0	0.0	0.1	0.2	1.9	65.3	59.3	24.3	
Amount of AMT (thousands of dollars).....	134,323	420	--	19	132	199	482	5,004	85,469	27,419	15,179	
Average per return (dollars).....	5,845	14,000	--	475	4,400	1,658	2,191	2,204	4,898	11,425	35,300	
Percent of income tax [2].....	1.9	95.9	--	0.0	0.0	0.0	0.1	0.3	6.0	4.1	1.1	
NEVADA												
Number of AMT returns.....	19,520	90	10	40	50	250	680	3,330	12,120	2,070	880	
Percent of returns.....	1.4	0.4	0.0	0.0	0.0	0.1	0.6	2.1	29.5	29.4	20.0	
Percent of taxpayers.....	1.7	19.6	0.1	0.0	0.0	0.1	0.6	2.1	29.6	29.5	20.1	
Amount of AMT (thousands of dollars).....	158,083	2,637	28	148	222	449	1,463	8,986	55,757	30,816	57,577	
Average per return (dollars).....	8,099	29,300	2,800	3,700	4,440	1,796	2,151	2,698	4,600	14,887	65,428	
Percent of income tax [2].....	1.1	105.9	1.0	0.1	0.0	0.0	0.1	0.3	2.5	2.6	1.2	
NEW HAMPSHIRE												
Number of AMT returns.....	18,880	20	--	10	20	70	180	2,240	14,420	1,500	420	
Percent of returns.....	2.7	0.3	--	0.0	0.0	0.1	0.3	1.9	42.3	34.6	22.8	
Percent of taxpayers.....	3.2	15.4	--	0.0	0.0	0.1	0.3	1.9	42.4	34.6	22.8	
Amount of AMT (thousands of dollars).....	100,824	509	--	18	34	316	235	5,087	57,570	18,230	18,825	
Average per return (dollars).....	5,340	25,450	--	1,800	1,700	4,514	1,306	2,271	3,992	12,153	44,821	
Percent of income tax [2].....	1.3	104.1	--	0.0	0.0	0.1	0.0	0.2	3.1	2.4	1.2	
NEW JERSEY												
Number of AMT returns.....	315,640	170	20	170	230	890	3,990	49,590	227,850	28,940	3,790	
Percent of returns.....	7.1	0.3	0.0	0.0	0.0	0.1	1.0	6.8	78.4	63.6	17.9	
Percent of taxpayers.....	8.9	20.7	0.0	0.0	0.0	0.2	1.0	6.8	78.5	63.7	17.9	
Amount of AMT (thousands of dollars).....	2,165,228	6,245	71	552	821	1,793	5,514	106,762	1,375,183	381,393	286,894	
Average per return (dollars).....	6,860	36,735	3,550	3,247	3,570	2,015	1,382	2,153	6,035	13,179	75,698	
Percent of income tax [2].....	3.4	101.1	0.5	0.2	0.0	0.1	0.2	0.8	8.5	4.9	1.7	
NEW MEXICO												
Number of AMT returns.....	13,200	30	--	30	40	140	360	1,760	9,430	1,160	280	
Percent of returns.....	1.4	0.2	--	0.0	0.0	0.1	0.5	1.9	42.3	43.0	25.7	
Percent of taxpayers.....	2.0	13.6	--	0.0	0.0	0.1	0.5	1.9	42.3	43.0	25.7	
Amount of AMT (thousands of dollars).....	67,894	321	--	52	109	207	634	4,741	38,025	11,922	11,883	
Average per return (dollars).....	5,143	10,700	--	1,733	2,725	1,479	1,761	2,694	4,032	10,278	42,439	
Percent of income tax [2].....	1.2	90.7	--	0.1	0.0	0.0	0.1	0.3	3.3	2.7	1.4	
NEW YORK												
Number of AMT returns.....	569,610	530	70	330	450	2,170	10,510	117,750	368,400	56,570	12,830	
Percent of returns.....	5.9	0.5	0.0	0.0	0.0	0.2	1.2	9.0	81.6	68.1	24.0	
Percent of taxpayers.....	7.6	58.2	0.1	0.0	0.0	0.2	1.2	9.0	81.7	68.2	24.0	
Amount of AMT (thousands of dollars).....	5,401,120	30,740	233	1,040	1,833	5,707	15,056	271,449	2,537,188	916,566	1,621,308	
Average per return (dollars).....	9,482	58,000	3,329	3,152	4,073	2,630	1,433	2,305	6,887	16,202	126,369	
Percent of income tax [2].....	3.8	147.6	0.9	0.1	0.0	0.1	0.2	1.2	10.0	6.5	2.8	
NORTH CAROLINA												
Number of AMT returns.....	114,570	100										

Oregon											
Number of AMT returns.....	69,740	40	20	100	90	200	620	8,140	52,290	7,040	1,200
Percent of returns.....	3.6	0.1	0.0	0.0	0.0	0.1	0.3	3.1	70.8	67.2	28.5
Percent of taxpayers.....	4.5	8.9	0.1	0.0	0.0	0.1	0.3	3.1	70.9	67.3	28.5
Amount of AMT (thousands of dollars).....	585,381	1,563	54	168	638	502	1,199	20,612	314,434	99,457	146,754
Average per return (dollars).....	8,394	39,075	2,700	1,680	7,089	2,510	1,934	2,532	6,013	14,127	122,295
Percent of income tax [2].....	3.5	120.0	1.1	0.1	0.1	0.0	0.1	0.5	8.1	5.9	4.9
Pennsylvania											
Number of AMT returns.....	183,180	150	30	150	190	740	2,070	18,820	142,170	16,140	2,710
Percent of returns.....	2.9	0.2	0.0	0.0	0.0	0.1	0.4	2.3	60.7	45.0	17.4
Percent of taxpayers.....	3.8	10.9	0.0	0.0	0.0	0.1	0.4	2.3	60.8	45.0	17.4
Amount of AMT (thousands of dollars).....	954,552	4,351	303	264	618	1,300	3,631	41,027	602,299	170,204	130,555
Average per return (dollars).....	5,211	29,007	10,100	1,760	3,253	1,757	1,754	2,180	4,236	10,545	48,175
Percent of income tax [2].....	1.6	87.4	1.6	0.1	0.0	0.0	0.1	0.3	4.6	2.8	1.0
Rhode Island											
Number of AMT returns.....	17,410	10	--	20	20	60	210	2,520	12,740	1,540	290
Percent of returns.....	3.2	0.2	--	0.0	0.0	0.1	0.4	3.4	67.2	56.4	25.2
Percent of taxpayers.....	4.1	10.0	--	0.0	0.0	0.1	0.4	3.4	67.2	56.4	25.2
Amount of AMT (thousands of dollars).....	116,420	57	--	12	31	124	291	5,285	65,769	19,995	24,856
Average per return (dollars).....	6,687	5,700	--	600	1,550	2,067	1,386	2,097	5,162	12,984	85,710
Percent of income tax [2].....	2.4	78.1	--	0.0	0.0	0.0	0.1	0.4	6.4	4.3	2.8
South Carolina											
Number of AMT returns.....	45,330	60	--	60	80	280	680	4,820	33,680	4,700	970
Percent of returns.....	2.0	0.2	--	0.0	0.0	0.1	0.4	1.9	52.0	49.0	22.8
Percent of taxpayers.....	2.7	4.7	--	0.0	0.0	0.1	0.4	1.9	52.1	49.0	22.8
Amount of AMT (thousands of dollars).....	251,774	1,488	--	206	202	570	1,156	12,009	148,487	53,471	34,185
Average per return (dollars).....	5,554	24,800	--	3,433	2,525	2,036	1,700	2,491	4,409	11,377	35,242
Percent of income tax [2].....	1.6	94.1	--	0.1	0.0	0.0	0.1	0.3	4.4	3.4	1.1
South Dakota											
Number of AMT returns.....	4,910	10	--	100	40	40	80	490	3,470	550	120
Percent of returns.....	1.2	0.1	--	0.1	0.0	0.1	0.2	1.0	30.7	25.6	12.8
Percent of taxpayers.....	1.5	11.1	--	0.2	0.0	0.1	0.2	1.0	30.7	25.6	12.8
Amount of AMT (thousands of dollars).....	25,861	122	--	116	109	73	160	1,096	12,009	5,469	6,707
Average per return (dollars).....	5,267	12,200	--	1,160	2,725	1,825	2,000	2,237	3,461	9,944	55,892
Percent of income tax [2].....	0.7	86.5	--	0.3	0.0	0.0	0.0	0.1	1.9	1.4	0.9
Tennessee											
Number of AMT returns.....	32,250	80	20	80	100	370	670	4,040	22,600	3,290	1,030
Percent of returns.....	1.1	0.2	0.0	0.0	0.0	0.1	0.3	1.3	26.0	23.0	15.1
Percent of taxpayers.....	1.4	6.8	0.0	0.0	0.0	0.1	0.3	1.3	26.0	23.0	15.2
Amount of AMT (thousands of dollars).....	170,484	953	66	124	204	686	1,133	10,349	80,683	36,146	40,140
Average per return (dollars).....	5,286	11,913	3,300	1,550	2,040	1,854	1,691	2,562	3,570	10,987	38,971
Percent of income tax [2].....	0.7	83.4	0.7	0.0	0.0	0.0	0.1	0.2	1.7	1.4	0.7
Texas											
Number of AMT returns.....	281,100	500	90	430	480	3,820	9,060	41,620	195,730	23,040	6,350
Percent of returns.....	2.2	0.3	0.0	0.0	0.0	0.2	0.9	2.7	38.8	27.9	14.4
Percent of taxpayers.....	3.0	11.8	0.1	0.0	0.0	0.2	0.9	2.7	39.0	27.9	14.5
Amount of AMT (thousands of dollars).....	1,416,208	24,459	600	1,181	1,646	4,844	14,534	98,370	715,717	261,059	293,798
Average per return (dollars).....	5,038	48,918	6,667	2,747	3,429	1,268	1,604	2,364	3,657	11,331	46,267
Percent of income tax [2].....	1.1	99.2	1.7	0.1	0.0	0.1	0.2	0.4	2.6	1.8	0.7
Utah											
Number of AMT returns.....	29,830	50	10	90	100	230	410	2,640	22,050	3,440	810
Percent of returns.....	2.2	0.3	0.0	0.0	0.0	0.1	0.3	1.5	51.5	50.4	24.4
Percent of taxpayers.....	2.8	11.9	0.0	0.1	0.0	0.1	0.3	1.5	51.6	50.4	24.4
Amount of AMT (thousands of dollars).....	176,644	3,059	5	107	470	689	1,213	7,112	87,335	35,830	40,824
Average per return (dollars).....	5,922	61,180	500	1,189	4,700	2,996	2,959	2,694	3,961	10,416	50,400
Percent of income tax [2].....	1.6	117.4	0.1	0.1	0.1	0.1	0.1	0.3	4.0	3.3	1.5
Vermont											
Number of AMT returns.....	9,030	10	--	10	20	30	70	1,020	6,780	890	200
Percent of returns.....	2.8	0.2	--	0.0	0.0	0.1	0.2	2.5	67.6	67.4	36.4
Percent of taxpayers.....	3.5	14.3	--	0.0	0.0	0.1	0.2	2.5	67.8	67.4	36.4
Amount of AMT (thousands of dollars).....	67,394	58	--	71	34	58	125	2,709	40,621	13,497	10,221
Average per return (dollars).....	7,463	5,800.0	--	7,100.0	1,700	1,933	1,786	2,656	5,991	15,165	51,105
Percent of income tax [2].....	2.7	81.7	--	0.3	0.0	0.0	0.1	0.4	7.9	6.5	2.9
Virginia											
Number of AMT returns.....	167,510	100	20	120	130	600	1,680	16,900	132,620	13,340	2,000
Percent of returns.....	4.2	0.2	0.0	0.0	0.0	0.1	0.4	2.7	58.5	50.5	17.7
Percent of taxpayers.....	5.2	7.3	0.0	0.0	0.0	0.1	0.5	2.7	58.5	50.5	17.7
Amount of AMT (thousands of dollars).....	862,958	5,349	217	221							

<b>WYOMING</b>												
Number of AMT returns.....	3,470	10	--	10	--	60	100	460	2,090	480	260	
Percent of returns.....	1.3	0.2	--	0.0	--	0.1	0.3	1.1	26.4	36.4	29.2	
Percent of taxpayers.....	1.6	7.7	--	0.0	--	0.1	0.3	1.1	26.5	36.4	29.2	
Amount of AMT (thousands of dollars).....	42,870	2,548	--	50	--	95	190	1,376	9,782	8,460	20,369	
Average per return (dollars).....	12,354	254,800	--	5,000	--	1,583	1,900	2,991	4,680	17,625	78,342	
Percent of income tax [2].....	1.4	127.8	--	0.2	--	0.0	0.1	0.2	2.3	3.8	1.8	
<b>OTHER AREAS [3]</b>												
Number of AMT returns.....	20,690	20	10	80	150	750	930	4,350	10,710	2,550	1,140	
Percent of returns.....	2.6	0.0	0.0	0.1	0.1	1.0	2.0	6.2	31.5	26.5	17.4	
Percent of taxpayers.....	4.6	8.0	0.3	0.1	0.1	1.0	2.0	6.2	31.5	26.6	17.4	
Amount of AMT (thousands of dollars).....	90,133	463	14	164	191	528	878	6,332	36,950	17,002	27,611	
Average per return (dollars).....	4,356	23,150	1,400	2,050	1,273	704	944	1,456	3,450	6,667	24,220	
Percent of income tax [2].....	1.4	63.3	0.9	0.3	0.1	0.2	0.3	0.7	3.7	2.5	0.9	

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2018, including any returns filed for tax years preceding 2017.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, October 2019, and Tax Policy Center calculations.

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2016

	All returns	Size of adjusted gross income									
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>											
Number of AMT returns.....	4,594,670	5,000	1,320	6,290	7,410	27,620	77,800	643,150	3,335,530	410,690	79,870
Percent of returns.....	3.1	0.2	0.0	0.0	0.0	0.1	0.6	3.4	59.5	47.0	18.8
Percent of taxpayers.....	4.0	12.1	0.1	0.0	0.0	0.1	0.6	3.5	59.6	47.1	18.8
Amount of AMT (thousands of dollars).....	30,985,398	149,144	4,701	10,274	25,366	48,592	129,971	1,553,004	17,095,002	5,302,531	390
Average per return (dollars).....	6,744	29,829	3,561	1,633	3,423	1,759	1,671	2,415	5,125	12,911	5
Percent of income tax [2].....	2.2	108.2	1.1	0.1	0.0	0.0	0.1	0.5	5.6	3.6	0.1
<b>ALABAMA</b>											
Number of AMT returns.....	22,750	50	10	60	60	300	680	3,120	16,030	2,030	420
Percent of returns.....	1.1	0.2	0.0	0.0	0.0	0.1	0.4	1.4	33.0	27.1	13.0
Percent of taxpayers.....	1.5	4.2	0.0	0.0	0.0	0.1	0.4	1.4	33.0	27.1	13.0
Amount of AMT (thousands of dollars).....	45,890	1,080	3,460	16,230	17,080	5,220	1,650	1,020	130	10	--
Average per return (dollars).....	2,017	21,600	346,000	270,500	284,667	17,400	2,426	327	8	5	--
Percent of income tax [2].....	3.1	23.9	5.0	5.4	4.3	2.1	1.0	0.5	0.3	0.1	--
<b>ALASKA</b>											
Number of AMT returns.....	3,740	10	--	40	--	50	90	620	2,650	250	50
Percent of returns.....	1.1	0.3	--	0.1	--	0.1	0.3	1.1	20.6	16.8	7.6
Percent of taxpayers.....	1.3	14.3	--	0.1	--	0.1	0.3	1.1	20.7	16.8	7.6
Amount of AMT (thousands of dollars).....	4,600	30	90	470	2,140	1,010	460	350	50	--	--
Average per return (dollars).....	1,230	3,000	--	11,750	--	20,200	5,111	565	19	--	--
Percent of income tax [2].....	1.6	5.3	0.5	1.1	3.2	2.1	1.3	0.6	0.4	--	--
<b>ARIZONA</b>											
Number of AMT returns.....	50,730	100	20	100	120	440	1,110	6,430	37,020	4,370	1,040
Percent of returns.....	1.7	0.2	0.0	0.0	0.0	0.1	0.4	1.9	40.6	33.2	17.8
Percent of taxpayers.....	2.3	16.4	0.1	0.0	0.0	0.1	0.4	1.9	40.7	33.3	17.9
Amount of AMT (thousands of dollars).....	37,100	470	2,110	7,840	16,110	6,660	2,270	1,420	210	20	--
Average per return (dollars).....	731	4,700	105,500	78,400	134,250	15,136	2,045	221	6	5	--
Percent of income tax [2].....	1.7	6.5	2.5	1.9	2.7	1.8	0.9	0.4	0.2	0.2	--
<b>ARKANSAS</b>											
Number of AMT returns.....	20,190	40	--	40	40	190	380	2,140	15,270	1,830	260
Percent of returns.....	1.7	0.2	--	0.0	0.0	0.1	0.4	1.9	55.5	44.3	14.8
Percent of taxpayers.....	2.3	14.8	--	0.0	0.0	0.1	0.4	1.9	55.5	44.3	14.9
Amount of AMT (thousands of dollars).....	19,040	200	1,190	4,630	8,230	3,040	1,000	650	90	--	--
Average per return (dollars).....	943	5,000	--	115,750	205,750	16,000	2,632	304	6	--	--
Percent of income tax [2].....	2.2	6.8	2.8	2.5	3.3	2.0	1.0	0.6	0.3	--	--
<b>CALIFORNIA</b>											
Number of AMT returns.....	955,980	860	200	760	790	3,710	13,070	136,790	683,450	97,800	18,560
Percent of returns.....	5.4	0.3	0.0	0.0	0.0	0.2	0.9	5.6	73.9	67.0	26.0
Percent of taxpayers.....	6.9	20.6	0.1	0.0	0.0	0.2	0.9	5.7	74.0	67.1	26.1
Amount of AMT (thousands of dollars).....	418,510	2,900	10,680	69,620	199,990	83,060	28,670	20,040	3,140	310	110
Average per return (dollars).....	438	3,372	53,400	91,605	253,152	22,388	2,194	147	5	3	6
Percent of income tax [2].....	3.0	6.1	1.6	2.8	5.9	3.8	1.9	0.8	0.3	0.2	0.2
<b>COLORADO</b>											
Number of AMT returns.....	74,720	90	20	160	120	360	770	7,030	57,920	6,560	1,680
Percent of returns.....	2.8	0.2	0.0	0.0	0.0	0.1	0.3	1.8	48.7	38.9	21.9
Percent of taxpayers.....	3.5	17.3	0.1	0.0	0.0	0.1	0.3	1.8	48.8	38.9	22.0
Amount of AMT (thousands of dollars).....	35,780	360	1,390	6,820	15,980	6,510	2,520	1,860	310	40	--
Average per return (dollars).....	479	4,000	69,500	42,625	133,167	18,083	3,273	265	5	6	--
Percent of income tax [2].....	1.7	5.6	1.7	2.0	2.9	1.8	1.0	0.5	0.3	0.2	--
<b>CONNECTICUT</b>											
Number of AMT returns.....	105,080	70	20	50	90	330	1,130	13,480	77,010	11,000	1,930
Percent of returns.....	6.0	0.3	0.0	0.0	0.0	0.1	0.7	4.8	77.3	58.2	17.6
Percent of taxpayers.....	7.5	15.9	0.1	0.0	0.0	0.1	0.7	4.9	77.4	58.2	17.6
Amount of AMT (thousands of dollars).....	35,590	320	1,530	7,680	16,430	5,890	2,180	1,340	190	10	--
Average per return (dollars).....	339	4,571	76,500	153,600	182,556	17,848	1,929	99	2	1	--
Percent of income tax [2].....	2.6	9.3	2.6	3.8	5.1	2.5	1.3	0.5	0.2	0.1	--
<b>DELAWARE</b>											
Number of AMT returns.....	11,320	20	10	--	10	50	150	1,320	8,640	930	190
Percent of returns.....	2.5	0.4	0.0	--	0.0	0.1	0.3	2.1	55.5	47.4	22.4
Percent of taxpayers.....	3.1	20.0	0.1	--	0.0	0.1	0.3	2.1	55.5	47.4	22.4
Amount of AMT (thousands of dollars).....	7,390	80	290	1,520	3,310	1,300	510	340	40	--	--
Average per return (dollars).....	653	4,000	29,000.0	--	331,000	26,000	3,400	258	5	--	--
Percent of income tax [2].....	2.1	6.9	2.3	2.6	3.6	2.					

HAWAII												
Number of AMT returns.....	15,510	20	--	40	20	70	270	2,150	11,140	1,520	300	
Percent of returns.....	2.3	0.2	--	0.0	0.0	0.1	0.4	2.3	54.3	58.7	29.7	
Percent of taxpayers.....	2.8	28.6	--	0.0	0.0	0.1	0.4	2.3	54.4	58.7	29.7	
Amount of AMT (thousands of dollars).....	3,060	40	250	680	1,280	480	190	120	30	--	--	
Average per return (dollars).....	197	2,000	--	17,000	64,000	6,857	704	56	3	--	--	
Percent of income tax [2].....	0.6	2.3	1.3	0.8	0.9	0.5	0.3	0.1	0.1	--	--	
IDAHO												
Number of AMT returns.....	13,610	30	--	30	50	70	210	1,550	9,930	1,450	290	
Percent of returns.....	1.8	0.2	--	0.0	0.0	0.1	0.3	2.0	57.6	53.1	23.8	
Percent of taxpayers.....	2.4	8.1	--	0.0	0.0	0.1	0.3	2.0	57.7	53.1	23.8	
Amount of AMT (thousands of dollars).....	27,690	320	1,340	7,340	11,290	4,660	1,600	1,000	120	20	--	
Average per return (dollars).....	2,035	10,667	--	244,667	225,800	66,571	7,619	645	12	14	--	
Percent of income tax [2].....	5.1	13.3	5.9	7.0	7.4	4.6	2.4	1.3	0.7	0.7	--	
ILLINOIS												
Number of AMT returns.....	193,310	240	50	230	250	970	3,200	23,040	147,180	15,230	2,930	
Percent of returns.....	3.2	0.3	0.0	0.0	0.0	0.1	0.6	2.8	59.5	38.9	15.3	
Percent of taxpayers.....	4.1	21.6	0.0	0.0	0.0	0.1	0.6	2.8	59.6	38.9	15.3	
Amount of AMT (thousands of dollars).....	91,590	760	3,920	20,850	42,040	15,180	5,100	3,310	380	30	10	
Average per return (dollars).....	474	3,167	78,400	90,652	168,160	15,649	1,594	144	3	2	3	
Percent of income tax [2].....	2.0	6.7	1.8	2.7	3.7	1.9	0.9	0.4	0.2	0.1	0.1	
INDIANA												
Number of AMT returns.....	47,940	40	10	90	70	370	760	4,980	36,960	4,010	640	
Percent of returns.....	1.5	0.1	0.0	0.0	0.0	0.1	0.3	1.5	51.1	35.6	13.1	
Percent of taxpayers.....	2.0	5.9	0.0	0.0	0.0	0.1	0.3	1.5	51.2	35.7	13.2	
Amount of AMT (thousands of dollars).....	49,920	600	3,340	12,320	20,900	7,930	2,850	1,760	220	30	--	
Average per return (dollars).....	1,041	15,000	334,000	136,889	298,571	21,432	3,750	353	6	7	--	
Percent of income tax [2].....	2.2	12.4	3.5	3.0	3.2	1.9	1.0	0.5	0.3	0.3	--	
IOWA												
Number of AMT returns.....	29,880	30	--	50	40	130	350	3,070	23,420	2,510	280	
Percent of returns.....	2.1	0.2	--	0.0	0.0	0.1	0.2	1.6	60.7	45.9	13.3	
Percent of taxpayers.....	2.6	18.8	--	0.0	0.0	0.1	0.2	1.6	60.8	46.0	13.3	
Amount of AMT (thousands of dollars).....	17,160	130	800	4,000	8,030	2,840	870	430	60	--	--	
Average per return (dollars).....	574	4,333	--	80,000	200,750	21,846	2,486	140	3	--	--	
Percent of income tax [2].....	1.5	3.0	1.7	2.2	2.6	1.3	0.6	0.2	0.2	--	--	
KANSAS												
Number of AMT returns.....	25,130	40	10	60	50	170	330	2,450	19,500	2,070	450	
Percent of returns.....	1.9	0.2	0.0	0.0	0.0	0.1	0.3	1.5	49.2	33.2	17.2	
Percent of taxpayers.....	2.5	10.8	0.0	0.0	0.0	0.1	0.3	1.5	49.2	33.2	17.2	
Amount of AMT (thousands of dollars).....	25,460	300	1,390	7,700	10,360	3,660	1,270	680	90	10	--	
Average per return (dollars).....	1,013	7,500	139,000.0	128,333	207,200	21,529	3,848	278	5	5	--	
Percent of income tax [2].....	2.6	8.7	3.4	4.6	3.9	2.0	1.0	0.4	0.2	0.2	--	
KENTUCKY												
Number of AMT returns.....	34,900	40	10	50	60	260	540	3,750	26,520	3,200	470	
Percent of returns.....	1.8	0.2	0.0	0.0	0.0	0.1	0.3	1.9	62.8	50.8	18.4	
Percent of taxpayers.....	2.4	8.0	0.0	0.0	0.0	0.1	0.3	1.9	62.9	50.8	18.4	
Amount of AMT (thousands of dollars).....	25,700	430	1,920	6,220	10,770	4,150	1,320	790	90	10	--	
Average per return (dollars).....	736	10,750	192,000	124,400	179,500	15,962	2,444	211	3	3	--	
Percent of income tax [2].....	1.8	10.1	2.9	2.2	2.7	1.7	0.8	0.4	0.2	0.2	--	
LOUISIANA												
Number of AMT returns.....	32,020	70	20	80	80	770	1,670	5,600	20,800	2,480	460	
Percent of returns.....	1.6	0.3	0.0	0.0	0.0	0.3	1.1	2.6	39.4	28.2	12.0	
Percent of taxpayers.....	2.2	8.5	0.1	0.0	0.0	0.3	1.1	2.6	39.5	28.2	12.0	
Amount of AMT (thousands of dollars).....	44,220	690	2,510	13,920	18,000	5,360	2,010	1,510	200	30	--	
Average per return (dollars).....	1,381	9,857	125,500	174,000	225,000	6,961	1,204	270	10	12	--	
Percent of income tax [2].....	3.1	14.0	3.5	4.7	4.8	2.3	1.3	0.7	0.4	0.3	--	
MAINE												
Number of AMT returns.....	14,670	10	--	20	20	60	150	1,920	11,000	1,230	260	
Percent of returns.....	2.3	0.1	--	0.0	0.0	0.1	0.3	2.7	67.9	56.7	27.7	
Percent of taxpayers.....	2.9	4.0	--	0.0	0.0	0.1	0.3	2.7	68.1	56.7	27.7	
Amount of AMT (thousands of dollars).....	23,950	230	1,280	6,970	9,840	3,540	1,230	750	100	10	--	
Average per return (dollars).....	1,633	23,000	--	348,500	492,000	59,000	8,200	391	9	8	--	
Percent of income tax [2].....	4.7	15.4	5.8	7.3	6.6	3.9	2.1	1.1	0.6	0.5	--	
MARYLAND												
Number of AMT returns.....	147,690	80	30	110	110	850	3,090	23,380	107,600	11,030	1,440	
Percent of returns.....	5.0	0.3	0.0	0.0	0.0	0.2	1.1	4.9	70.4	60.7	17.6	
Percent of taxpayers.....	6.3	15.7	0.1	0.0	0.0	0.2	1.1					

MISSISSIPPI												
Number of AMT returns.....	14,490	40	--	60	60	320	720	2,340	9,580	1,150	200	
Percent of returns.....	1.2	0.2	--	0.0	0.0	0.2	0.8	2.2	43.1	33.6	14.9	
Percent of taxpayers.....	1.7	7.7	--	0.0	0.0	0.2	0.8	2.2	43.2	33.7	14.9	
Amount of AMT (thousands of dollars).....	24,120	460	1,900	9,810	8,680	2,190	650	370	60	10	--	
Average per return (dollars).....	1,665	11,500	--	163,500	144,667	6,844	903	158	6	9	--	
Percent of income tax [2].....	2.9	16.3	4.1	5.1	3.6	1.5	0.7	0.4	0.3	0.3	--	
MISSOURI												
Number of AMT returns.....	55,830	50	20	80	90	360	780	5,850	42,830	4,930	840	
Percent of returns.....	2.0	0.1	0.0	0.0	0.0	0.1	0.3	1.9	58.1	43.8	16.0	
Percent of taxpayers.....	2.6	5.3	--	0.0	0.0	0.1	0.3	1.9	58.2	43.8	16.0	
Amount of AMT (thousands of dollars).....	71,330	840	4,210	22,880	29,280	9,280	2,890	1,700	210	30	--	
Average per return (dollars).....	1,278	16,800	210,500	286,000	325,333	25,778	3,705	291	5	6	--	
Percent of income tax [2].....	3.5	12.7	4.7	6.0	5.1	2.5	1.2	0.6	0.3	0.3	--	
MONTANA												
Number of AMT returns.....	9,900	20	220	310	30	60	110	990	7,000	990	180	
Percent of returns.....	2.0	0.2	0.3	0.3	0.0	0.1	0.2	1.9	56.6	51.0	24.0	
Percent of taxpayers.....	2.6	5.6	2.7	0.4	0.0	0.1	0.2	1.9	56.7	51.0	24.0	
Amount of AMT (thousands of dollars).....	14,600	330	680	3,310	6,130	2,500	930	640	90	--	--	
Average per return (dollars).....	1,475	16,500	3,091	10,677	204,333	41,667	8,455	646	13	--	--	
Percent of income tax [2].....	3.9	15.6	4.2	4.5	5.8	3.8	2.1	1.2	0.7	--	--	
NEBRASKA												
Number of AMT returns.....	20,610	20	--	30	40	120	210	2,060	15,790	2,020	330	
Percent of returns.....	2.3	0.1	--	0.0	0.0	0.1	0.2	1.8	64.3	52.7	20.0	
Percent of taxpayers.....	2.9	7.7	--	0.0	0.0	0.1	0.2	1.8	64.4	52.7	20.0	
Amount of AMT (thousands of dollars).....	21,400	250	870	5,920	8,970	3,370	1,250	690	80	10	--	
Average per return (dollars).....	1,038	12,500	--	197,333	224,250	28,083	5,952	335	5	5	--	
Percent of income tax [2].....	3.1	8.7	2.9	5.1	4.6	2.7	1.4	0.6	0.3	0.3	--	
NEVADA												
Number of AMT returns.....	16,740	100	--	50	60	260	650	3,130	10,300	1,520	680	
Percent of returns.....	1.2	0.4	--	0.0	0.0	0.1	0.6	2.2	28.9	25.0	18.0	
Percent of taxpayers.....	1.6	24.4	--	0.0	0.0	0.1	0.6	2.2	28.9	25.1	18.1	
Amount of AMT (thousands of dollars).....	22,210	300	1,180	5,180	9,710	3,570	1,260	860	130	20	--	
Average per return (dollars).....	1,327	3,000	--	103,600	161,833	13,731	1,938	275	13	13	--	
Percent of income tax [2].....	2.2	8.8	3.1	2.6	3.2	2.0	1.1	0.6	0.4	0.3	--	
NEW HAMPSHIRE												
Number of AMT returns.....	17,110	20	--	20	20	70	190	2,200	13,050	1,200	330	
Percent of returns.....	2.4	0.2	--	0.0	0.0	0.1	0.3	2.0	42.7	31.5	20.8	
Percent of taxpayers.....	3.0	12.5	--	0.0	0.0	0.1	0.3	2.0	42.8	31.5	20.8	
Amount of AMT (thousands of dollars).....	13,130	130	610	2,860	5,850	2,240	850	520	80	--	--	
Average per return (dollars).....	767	6,500	--	143,000	292,500	32,000	4,474	236	6	--	--	
Percent of income tax [2].....	2.3	9.7	2.9	3.5	4.0	2.3	1.2	0.5	0.3	--	--	
NEW JERSEY												
Number of AMT returns.....	290,200	180	40	190	230	910	3,860	44,600	212,620	24,720	2,850	
Percent of returns.....	6.6	0.3	0.0	0.0	0.0	0.2	1.0	6.4	78.7	58.5	14.9	
Percent of taxpayers.....	8.4	20.9	0.1	0.0	0.0	0.2	1.0	6.4	78.7	58.5	15.0	
Amount of AMT (thousands of dollars).....	71,590	580	2,600	15,250	32,670	11,980	4,750	3,310	420	30	10	
Average per return (dollars).....	247	3,222	65,000	80,263	142,043	13,165	1,231	74	2	1	4	
Percent of income tax [2].....	2.1	7.0	1.7	3.0	4.2	2.1	1.2	0.5	0.2	0.1	0.1	
NEW MEXICO												
Number of AMT returns.....	12,050	30	--	30	30	140	350	1,660	8,670	940	210	
Percent of returns.....	1.3	0.2	--	0.0	0.0	0.1	0.5	1.9	43.0	39.3	21.2	
Percent of taxpayers.....	1.8	15.8	--	0.0	0.0	0.1	0.5	1.9	43.1	39.3	21.2	
Amount of AMT (thousands of dollars).....	11,850	140	680	2,830	5,490	1,770	560	320	50	10	--	
Average per return (dollars).....	983	4,667	--	94,333	183,000	12,643	1,600	193	6	11	--	
Percent of income tax [2].....	1.9	7.5	2.5	2.1	3.0	1.6	0.8	0.4	0.2	0.4	--	
NEW YORK												
Number of AMT returns.....	521,140	460	70	370	460	2,270	10,690	109,560	338,360	48,490	10,400	
Percent of returns.....	5.4	0.4	0.0	0.0	0.0	0.2	1.3	8.8	81.9	63.2	21.4	
Percent of taxpayers.....	7.2	54.1	0.1	0.0	0.0	0.2	1.3	8.9	82.0	63.3	21.4	
Amount of AMT (thousands of dollars).....	50,640	260	1,010	4,310	24,550	11,740	4,880	3,420	420	40	20	
Average per return (dollars).....	97	565	14,429	11,649	53,370	5,172	457	31	1	1	2	
Percent of income tax [2].....	0.7	1.4	0.2	0.3	1.4	0.9	0.6	0.3	0.1	0.1	0.0	
NORTH CAROLINA												
Number of AMT returns.....	108,370	110	20	150	130	580	1,240	10,920	84,110	9,610	1,510	
Percent of returns.....	2.4	0.2	0.0	0.0	0.0	0.1	0.3	2.2	59.4	46.0	17.4	
Percent of taxpayers.....	3.2	4.7	0.0	0.0	0.0	0.1	0.3	2.2	59.5			

Oregon												
Number of AMT returns.....	61,720	60	20	70	120	210	610	7,370	46,580	5,820	880	
Percent of returns.....	3.3	0.2	0.0	0.0	0.0	0.1	0.3	3.0	70.5	63.1	23.2	
Percent of taxpayers.....	4.1	16.2	0.1	0.0	0.0	0.1	0.3	3.0	70.6	63.1	23.2	
Amount of AMT (thousands of dollars).....	36,690	290	1,530	6,910	16,490	6,970	2,470	1,720	280	30	--	
Average per return (dollars).....	594	4,833	76,500	98,714	137,417	33,190	4,049	233	6	5	--	
Percent of income tax [2].....	2.5	6.3	2.9	2.7	4.3	2.7	1.4	0.7	0.4	0.3	--	
Pennsylvania												
Number of AMT returns.....	170,540	130	40	180	210	720	1,920	18,260	133,780	13,290	2,010	
Percent of returns.....	2.8	0.2	0.0	0.0	0.0	0.1	0.3	2.3	62.8	41.1	14.5	
Percent of taxpayers.....	3.6	10.7	0.0	0.0	0.0	0.1	0.3	2.3	62.8	41.1	14.5	
Amount of AMT (thousands of dollars).....	116,100	1,000	6,640	28,990	51,180	17,970	6,060	3,740	480	40	20	
Average per return (dollars).....	681	7,692	166,000	161,056	243,714	24,958	3,156	205	4	3	10	
Percent of income tax [2].....	2.5	10.8	3.6	3.8	4.1	2.1	1.1	0.5	0.2	0.1	0.1	
Rhode Island												
Number of AMT returns.....	15,830	20	--	10	20	70	200	2,380	11,720	1,210	190	
Percent of returns.....	3.0	0.3	--	0.0	0.0	0.1	0.4	3.4	67.4	49.8	18.6	
Percent of taxpayers.....	3.8	14.3	--	0.0	0.0	0.1	0.4	3.4	67.4	49.8	18.6	
Amount of AMT (thousands of dollars).....	16,200	120	630	4,350	7,570	2,310	740	450	50	--	--	
Average per return (dollars).....	1,023	6,000	--	435,000	378,500	33,000	3,700	189	4	--	--	
Percent of income tax [2].....	3.9	14.0	3.6	5.9	6.9	3.2	1.6	0.7	0.3	--	--	
South Carolina												
Number of AMT returns.....	41,580	50	10	70	100	280	650	4,730	31,010	3,940	740	
Percent of returns.....	1.9	0.2	0.0	0.0	0.0	0.1	0.4	2.0	53.3	45.1	19.1	
Percent of taxpayers.....	2.5	4.5	0.0	0.0	0.0	0.1	0.4	2.0	53.4	45.1	19.1	
Amount of AMT (thousands of dollars).....	59,510	1,010	4,080	20,480	22,210	7,000	2,660	1,770	260	30	--	
Average per return (dollars).....	1,431	20,200	408,000	292,571	222,100	25,000	4,092	374	8	8	--	
Percent of income tax [2].....	3.7	21.1	5.6	6.3	4.9	2.6	1.5	0.8	0.4	0.3	--	
South Dakota												
Number of AMT returns.....	4,500	10	--	60	20	40	80	470	3,260	440	120	
Percent of returns.....	1.1	0.1	--	0.1	0.0	0.1	0.2	1.0	30.2	22.4	13.0	
Percent of taxpayers.....	1.4	14.3	--	0.1	0.0	0.1	0.2	1.0	30.3	22.4	13.0	
Amount of AMT (thousands of dollars).....	7,340	50	330	2,110	3,070	1,140	370	240	30	--	--	
Average per return (dollars).....	1,631	5,000	--	35,167	153,500	28,500	4,625	511	9	--	--	
Percent of income tax [2].....	2.3	2.5	2.4	4.1	3.3	2.0	0.9	0.5	0.3	--	--	
Tennessee												
Number of AMT returns.....	29,520	100	20	80	70	380	680	3,900	20,870	2,650	770	
Percent of returns.....	1.0	0.3	0.0	0.0	0.0	0.1	0.3	1.3	26.5	20.4	12.5	
Percent of taxpayers.....	1.3	7.1	0.0	0.0	0.0	0.1	0.3	1.3	26.5	20.4	12.5	
Amount of AMT (thousands of dollars).....	65,720	1,230	4,900	21,220	25,700	8,110	2,590	1,710	240	20	--	
Average per return (dollars).....	2,226	12,300	245,000	265,250	367,143	21,342	3,809	438	11	8	--	
Percent of income tax [2].....	3.0	17.4	4.5	4.7	4.1	2.1	1.1	0.6	0.3	0.2	--	
Texas												
Number of AMT returns.....	236,180	350	90	460	450	3,530	8,210	36,840	166,620	15,710	3,910	
Percent of returns.....	1.9	0.2	0.0	0.0	0.0	0.2	0.9	2.6	38.2	23.5	12.3	
Percent of taxpayers.....	2.6	9.3	0.1	0.0	0.0	0.2	0.9	2.6	38.2	23.6	12.3	
Amount of AMT (thousands of dollars).....	256,450	3,170	12,250	77,020	108,390	34,880	11,670	7,730	1,160	130	50	
Average per return (dollars).....	1,086	9,057	136,111	167,435	240,867	9,881	1,421	210	7	8	13	
Percent of income tax [2].....	2.9	13.0	2.7	4.3	4.6	2.4	1.2	0.6	0.3	0.2	0.2	
Utah												
Number of AMT returns.....	26,640	40	10	110	90	210	400	2,600	19,920	2,660	590	
Percent of returns.....	2.1	0.2	0.0	0.0	0.0	0.1	0.3	1.6	52.5	44.0	19.9	
Percent of taxpayers.....	2.6	12.1	0.0	0.1	0.0	0.1	0.3	1.6	52.6	44.1	19.9	
Amount of AMT (thousands of dollars).....	36,730	280	1,140	8,770	14,520	6,900	2,880	1,960	250	20	10	
Average per return (dollars).....	1,379	7,000	114,000	79,727	161,333	32,857	7,200	754	13	8	17	
Percent of income tax [2].....	3.8	10.9	2.9	5.4	5.8	3.9	2.3	1.2	0.7	0.3	0.3	
Vermont												
Number of AMT returns.....	8,340	10	--	10	10	30	70	1,050	6,200	780	180	
Percent of returns.....	2.6	0.2	--	0.0	0.0	0.1	0.2	2.7	68.5	64.5	34.6	
Percent of taxpayers.....	3.3	14.3	--	0.0	0.0	0.1	0.2	2.7	68.6	64.5	34.6	
Amount of AMT (thousands of dollars).....	10,560	50	280	1,780	5,140	2,050	750	420	80	--	--	
Average per return (dollars).....	1,266	5,000.0	--	178,000.0	514,000	68,333	10,714	400	13	--	--	
Percent of income tax [2].....	4.2	5.4	2.6	4.1	6.9	4.6	2.5	1.1	0.9	--	--	
Virginia												
Number of AMT returns.....	154,960	110	20	130	120	630	1,630	16,380	123,350	11,050	1,540	
Percent of returns.....	4.0	0.3	0.0	0.0	0.0	0.1	0.4	2.7	59.7	47.0	15.4	
Percent of taxpayers.....	5.0											

<b>WYOMING</b>												
Number of AMT returns.....	3,060	20	--	10	10	60	100	400	1,820	420	210	
Percent of returns.....	1.1	0.4	--	0.0	0.0	0.1	0.3	1.1	25.8	33.9	27.3	
Percent of taxpayers.....	1.4	16.7	--	0.0	0.0	0.2	0.3	1.1	25.8	33.9	27.3	
Amount of AMT (thousands of dollars).....	6,350	100	270	1,650	2,590	1,040	390	280	50	--	--	
Average per return (dollars).....	2,075	5,000	--	165,000	259,000.0	17,333	3,900	700	27	--	--	
Percent of income tax [2].....	3.0	11.5	3.5	4.9	4.9	2.7	1.3	0.7	0.7	--	--	
<b>OTHER AREAS [3]</b>												
Number of AMT returns.....	18,750	--	50	70	160	730	900	4,170	9,450	2,130	1,090	
Percent of returns.....	2.5	--	0.0	0.1	0.1	1.0	2.0	6.5	30.3	23.8	17.3	
Percent of taxpayers.....	4.3	--	1.5	0.1	0.1	1.0	2.0	6.5	30.4	23.9	17.3	
Amount of AMT (thousands of dollars).....	1,010	--	200	250	280	130	50	70	30	10	--	
Average per return (dollars).....	54	--	4,000	3,571	1,750	178	56	17	3	5	--	
Percent of income tax [2].....	0.3	--	1.6	0.4	0.3	0.2	0.1	0.1	0.1	0.1	--	

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017, and Tax Policy Center calculations.

18-Oct-17

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2015

Item	All returns	Size of adjusted gross income									
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>											
Number of AMT returns.....	4,464,430	5,900	1,530	6,890	7,490	28,470	78,630	632,040	3,218,300	401,020	84,180
Percent of returns.....	3.0	0.3	0.0	0.0	0.0	0.1	0.6	3.4	59.4	46.4	19.2
Percent of taxpayers.....	4.4	15.9	0.1	0.0	0.0	0.2	0.6	3.5	59.6	46.5	19.3
Amount of AMT (thousands of dollars).....	31,014,292	198,546	6,056	13,334	28,127	51,477	136,816	1,534,699	16,581,559	5,272,087	7,191,591
Average per return (dollars).....	6,947	33,652	3,958	1,935	3,755	1,808	1,740	2,428	5,152	13,147	85,431
Percent of income tax [2].....	2.1	103.6	1.4	0.1	0.0	0.1	0.1	0.5	5.6	3.6	1.8
<b>ALABAMA</b>											
Number of AMT returns.....	22,740	50	10	60	60	340	700	3,180	15,820	2,070	450
Percent of returns.....	1.1	0.2	0.0	0.0	0.0	0.1	0.4	1.5	33.7	28.3	14.2
Percent of taxpayers.....	1.7	5.4	0.0	0.0	0.0	0.1	0.4	1.5	33.8	28.4	14.2
Amount of AMT (thousands of dollars).....	107,139	755	45	145	213	509	1,202	7,929	57,085	21,206	18,050
Average per return (dollars).....	4,711	15,100	4,500	2,417	3,550	1,497	1,717	2,493	3,608	10,244	40,111
Percent of income tax [2].....	0.8	83.1	0.8	0.1	0.0	0.0	0.1	0.2	2.3	1.7	0.8
<b>ALASKA</b>											
Number of AMT returns.....	3,890	20	--	30	--	50	120	640	2,690	290	60
Percent of returns.....	1.1	0.6	--	0.0	--	0.1	0.3	1.1	19.3	17.1	8.5
Percent of taxpayers.....	1.4	40.0	--	0.1	--	0.1	0.3	1.1	19.3	17.1	8.5
Amount of AMT (thousands of dollars).....	14,753	190	--	35	--	250	264	1,366	8,719	2,701	1,228
Average per return (dollars).....	3,793	9,500	--	1,167	--	5,000	2,200	2,134	3,241	9,314	20,467
Percent of income tax [2].....	0.4	102.7	--	0.1	--	0.1	0.1	0.1	1.1	0.9	0.2
<b>ARIZONA</b>											
Number of AMT returns.....	48,170	130	30	120	120	500	1,110	6,230	34,590	4,120	1,230
Percent of returns.....	1.7	0.3	0.0	0.0	0.0	0.1	0.5	1.9	40.3	33.6	21.0
Percent of taxpayers.....	2.5	22.4	0.1	0.0	0.0	0.1	0.5	1.9	40.4	33.7	21.0
Amount of AMT (thousands of dollars).....	254,766	2,244	97	182	366	1,014	2,030	17,159	134,507	48,941	48,226
Average per return (dollars).....	5,289	17,262	3,233	1,517	3,050	2,028	1,829	2,754	3,889	11,879	39,208
Percent of income tax [2].....	1.2	99.4	1.4	0.1	0.0	0.1	0.1	0.3	2.9	2.3	1.1
<b>ARKANSAS</b>											
Number of AMT returns.....	19,730	40	--	40	40	210	370	2,200	14,690	1,850	290
Percent of returns.....	1.6	0.2	--	0.0	0.0	0.1	0.4	2.0	54.7	45.5	16.8
Percent of taxpayers.....	2.5	14.3	--	0.0	0.0	0.1	0.4	2.0	54.8	45.6	16.8
Amount of AMT (thousands of dollars).....	116,153	444	--	32	95	392	758	6,073	61,905	18,258	28,196
Average per return (dollars).....	5,887	11,100	--	800	2,375	1,867	2,049	2,760	4,214	9,869	97,228
Percent of income tax [2].....	1.5	98.0	--	0.0	0.0	0.1	0.1	0.3	4.3	2.7	1.6
<b>CALIFORNIA</b>											
Number of AMT returns.....	901,370	990	190	750	820	3,820	13,000	129,350	641,370	92,050	19,040
Percent of returns.....	5.1	0.3	0.0	0.0	0.0	0.2	0.9	5.5	73.4	65.7	26.3
Percent of taxpayers.....	7.4	26.5	0.1	0.0	0.0	0.2	0.9	5.6	73.6	65.8	26.3
Amount of AMT (thousands of dollars).....	8,386,624	26,804	1,700	1,961	3,566	8,852	25,531	357,441	4,074,341	1,417,772	2,468,656
Average per return (dollars).....	9,304	27,075	8,947	2,615	4,349	2,317	1,964	2,763	6,353	15,402	129,656
Percent of income tax [2].....	4.0	107.0	3.6	0.1	0.0	0.1	0.2	0.9	8.6	6.1	3.7
<b>COLORADO</b>											
Number of AMT returns.....	70,890	120	30	160	160	350	770	6,820	54,530	6,290	1,680
Percent of returns.....	2.7	0.3	0.0	0.0	0.0	0.1	0.3	1.8	47.9	38.6	22.0
Percent of taxpayers.....	3.7	28.6	0.1	0.1	0.0	0.1	0.3	1.9	48.0	38.6	22.0
Amount of AMT (thousands of dollars).....	392,740	3,038	63	174	629	708	1,600	17,761	209,948	75,939	82,880
Average per return (dollars).....	5,540	25,317	2,100	1,088	3,931	2,023	2,078	2,604	3,850	12,073	49,333
Percent of income tax [2].....	1.5	102.9	0.9	0.1	0.0	0.0	0.1	0.3	3.4	2.7	1.4
<b>CONNECTICUT</b>											
Number of AMT returns.....	103,330	80	20	60	90	290	1,060	13,460	75,570	10,740	1,970
Percent of returns.....	5.9	0.4	0.0	0.0	0.0	0.1	0.6	4.8	77.4	56.9	17.1
Percent of taxpayers.....	7.9	24.2	0.1	0.0	0.0	0.1	0.6	4.9	77.5	56.9	17.2
Amount of AMT (thousands of dollars).....	776,646	1,808	20	175	356	515	1,570	30,981	440,352	146,012	154,857
Average per return (dollars).....	7,516	22,600	1,000	2,917	3,956	1,776	1,481	2,302	5,827	13,595	78,608
Percent of income tax [2].....	2.7	99.3	0.3	0.1	0.0	0.0	0.1	0.6	8.0	4.5	1.3
<b>DELAWARE</b>											
Number of AMT returns.....	10,720	20	10	--	20	50	150	1,270	8,110	910	190
Percent of returns.....	2.4	0.4	0.0	--	0.0	0.1	0.4	2.1	55.6	48.7	23.2
Percent of taxpayers.....	3.3	33.3	0.1	--	0.0	0.1	0.4	2.1	55.7	48.9	23.2
Amount of AMT (thousands of dollars).....	61,150	337	29	--							

HAWAII												
Number of AMT returns.....	14,750	20	--	30	30	100	260	1,990	10,600	1,420	300	
Percent of returns.....	2.1	0.2	--	0.0	0.0	0.1	0.4	2.2	54.1	59.7	31.3	
Percent of taxpayers.....	3.0	50.0	--	0.0	0.0	0.1	0.4	2.3	54.2	59.9	31.6	
Amount of AMT (thousands of dollars).....	98,433	238	--	22	79	303	787	5,394	54,033	19,560	18,017	
Average per return (dollars).....	6,673	11,900	--	733	2,633	3,030	3,027	2,711	5,097	13,775	60,057	
Percent of income tax [2].....	2.0	133.0	--	0.0	0.0	0.1	0.1	0.4	5.4	5.1	2.6	
IDAHO												
Number of AMT returns.....	12,720	20	--	30	50	90	210	1,460	9,270	1,370	230	
Percent of returns.....	1.8	0.1	--	0.0	0.0	0.1	0.3	2.0	58.0	53.5	20.2	
Percent of taxpayers.....	2.7	6.9	--	0.0	0.0	0.1	0.3	2.0	58.2	53.7	20.4	
Amount of AMT (thousands of dollars).....	79,127	398	--	28	270	308	370	4,180	45,766	15,405	12,402	
Average per return (dollars).....	6,221	19,900	--	933	5,400	3,422	1,762	2,863	4,937	11,245	53,922	
Percent of income tax [2].....	1.8	87.9	--	0.0	0.1	0.1	0.1	0.4	5.4	3.7	1.4	
ILLINOIS												
Number of AMT returns.....	194,780	250	40	250	290	1,040	3,290	23,220	147,490	15,670	3,250	
Percent of returns.....	3.2	0.3	0.0	0.0	0.0	0.1	0.6	2.8	60.9	40.0	16.4	
Percent of taxpayers.....	4.6	29.8	0.0	0.0	0.0	0.1	0.6	2.8	61.0	40.0	16.4	
Amount of AMT (thousands of dollars).....	1,098,517	8,696	103	461	1,048	1,724	5,132	51,491	645,389	181,318	203,155	
Average per return (dollars).....	5,640	34,784	2,575	1,844	3,614	1,658	1,560	2,218	4,376	11,571	62,509	
Percent of income tax [2].....	1.7	130.5	0.5	0.1	0.0	0.0	0.1	0.4	4.8	2.6	1.1	
INDIANA												
Number of AMT returns.....	46,720	70	10	80	80	380	800	4,930	35,800	3,870	710	
Percent of returns.....	1.5	0.2	0.0	0.0	0.0	0.1	0.3	1.5	51.6	35.6	14.3	
Percent of taxpayers.....	2.2	7.3	0.0	0.0	0.0	0.1	0.3	1.5	51.7	35.6	14.3	
Amount of AMT (thousands of dollars).....	211,688	1,837	37	99	632	745	1,641	10,960	132,125	37,331	26,281	
Average per return (dollars).....	4,531	26,243	3,700	1,238	7,900	1,961	2,051	2,223	3,691	9,646	37,015	
Percent of income tax [2].....	1.0	96.0	0.4	0.0	0.0	0.0	0.1	0.2	3.5	2.0	0.7	
IOWA												
Number of AMT returns.....	29,910	30	--	60	40	170	390	3,120	23,200	2,570	330	
Percent of returns.....	2.1	0.2	--	0.0	0.0	0.1	0.3	1.7	61.2	45.8	15.2	
Percent of taxpayers.....	2.8	21.4	--	0.0	0.0	0.1	0.3	1.7	61.3	45.9	15.2	
Amount of AMT (thousands of dollars).....	152,621	271	--	80	157	272	689	7,678	105,684	26,771	11,019	
Average per return (dollars).....	5,103	9,033	--	1,333	3,925	1,600	1,767	2,461	4,555	10,417	33,391	
Percent of income tax [2].....	1.4	147.3	--	0.1	0.0	0.0	0.1	0.3	5.2	2.8	0.7	
KANSAS												
Number of AMT returns.....	24,940	40	10	50	60	170	300	2,510	19,290	2,110	400	
Percent of returns.....	1.9	0.2	0.0	0.0	0.0	0.1	0.2	1.6	48.6	33.4	14.5	
Percent of taxpayers.....	2.7	12.5	0.0	0.0	0.0	0.1	0.2	1.6	48.7	33.5	14.5	
Amount of AMT (thousands of dollars).....	129,781	1,101	9	44	325	384	869	6,089	72,939	22,041	25,980	
Average per return (dollars).....	5,204	27,525	900.0	880	5,417	2,259	2,897	2,426	3,781	10,446	64,950	
Percent of income tax [2].....	1.2	100.3	0.2	0.0	0.1	0.0	0.1	0.2	3.4	2.0	1.1	
KENTUCKY												
Number of AMT returns.....	33,890	40	20	50	60	260	560	3,740	25,680	3,000	480	
Percent of returns.....	1.8	0.2	0.0	0.0	0.0	0.1	0.3	2.0	62.9	48.7	19.2	
Percent of taxpayers.....	2.7	6.2	0.1	0.0	0.0	0.1	0.3	2.0	63.0	48.8	19.2	
Amount of AMT (thousands of dollars).....	188,983	890	67	74	251	561	938	8,460	123,085	31,957	22,700	
Average per return (dollars).....	5,576	22,250	3,350	1,480	4,183	2,158	1,675	2,262	4,793	10,652	47,292	
Percent of income tax [2].....	1.6	84.8	1.2	0.0	0.0	0.0	0.1	0.3	5.5	3.0	1.1	
LOUISIANA												
Number of AMT returns.....	32,200	70	30	80	80	920	1,720	5,830	20,720	2,330	420	
Percent of returns.....	1.6	0.3	0.0	0.0	0.0	0.4	1.1	2.7	39.6	28.9	11.5	
Percent of taxpayers.....	2.5	10.9	0.1	0.0	0.0	0.4	1.1	2.7	39.8	28.9	11.5	
Amount of AMT (thousands of dollars).....	135,885	1,168	143	229	228	1,054	3,387	15,365	75,288	23,844	15,179	
Average per return (dollars).....	4,220	16,686	4,767	2,863	2,850	1,146	1,969	2,636	3,634	10,233	36,140	
Percent of income tax [2].....	0.9	112.3	2.6	0.2	0.0	0.1	0.3	0.4	2.6	1.7	0.5	
MAINE												
Number of AMT returns.....	14,530	--	20	20	20	60	150	1,920	10,850	1,260	250	
Percent of returns.....	2.3	--	0.0	0.0	0.0	0.1	0.3	2.9	70.0	59.7	32.1	
Percent of taxpayers.....	3.1	--	0.2	0.0	0.0	0.1	0.3	2.9	70.2	59.7	32.1	
Amount of AMT (thousands of dollars).....	96,921	--	177	33	290	77	286	4,733	60,955	18,152	12,218	
Average per return (dollars).....	6,670	--	8,850	1,650	14,500	1,283	1,907	2,465	5,618	14,406	48,872	
Percent of income tax [2].....	2.4	--	8.4	0.1	0.1	0.0	0.1	0.4	7.4	5.2	2.7	
MARYLAND												
Number of AMT returns.....	144,510	90	20	130	100	860	3,010	22,880	104,960	1		

MISSISSIPPI												
Number of AMT returns.....	14,510	30	10	60	60	320	700	2,360	9,680	1,110	190	
Percent of returns.....	1.2	0.2	0.0	0.0	0.0	0.2	0.8	2.3	43.5	33.3	14.4	
Percent of taxpayers.....	2.0	4.8	0.1	0.0	0.0	0.2	0.8	2.3	43.9	33.3	14.5	
Amount of AMT (thousands of dollars).....	58,871	615	21	166	193	712	1,220	6,205	34,698	10,245	4,796	
Average per return (dollars).....	4,057	20,500	2,100	2,767	3,217	2,225	1,743	2,629	3,585	9,230	25,242	
Percent of income tax [2].....	0.9	87.2	0.6	0.2	0.0	0.1	0.2	0.4	2.9	1.8	0.5	
MISSOURI												
Number of AMT returns.....	54,400	60	20	100	90	360	750	5,890	41,380	4,890	860	
Percent of returns.....	2.0	0.2	0.0	0.0	0.0	0.1	0.3	2.0	58.2	43.8	16.6	
Percent of taxpayers.....	2.9	6.9	0.0	0.0	0.0	0.1	0.3	2.0	58.3	43.8	16.7	
Amount of AMT (thousands of dollars).....	300,828	1,301	213	151	359	570	1,453	14,050	179,789	53,682	49,260	
Average per return (dollars).....	5,530	21,683	10,650	1,510	3,989	1,583	1,937	2,385	4,345	10,978	57,279	
Percent of income tax [2].....	1.5	92.7	2.3	0.1	0.0	0.0	0.1	0.3	4.7	2.8	1.1	
MONTANA												
Number of AMT returns.....	9,730	20	210	250	40	60	140	1,070	6,850	910	190	
Percent of returns.....	2.0	0.2	0.3	0.2	0.0	0.1	0.3	2.0	57.8	49.7	24.1	
Percent of taxpayers.....	2.8	9.1	2.5	0.4	0.0	0.1	0.3	2.0	57.9	49.7	24.1	
Amount of AMT (thousands of dollars).....	55,810	294	159	260	89	248	252	3,002	32,693	10,592	8,221	
Average per return (dollars).....	5,736	14,700	757	1,040	2,225	4,133	1,800	2,806	4,773	11,640	43,268	
Percent of income tax [2].....	1.7	84.2	9.2	0.5	0.0	0.1	0.1	0.4	5.1	3.5	1.4	
NEBRASKA												
Number of AMT returns.....	20,550	30	--	30	30	100	240	2,020	15,740	2,010	350	
Percent of returns.....	2.3	0.2	--	0.0	0.0	0.1	0.3	1.8	64.9	51.9	20.2	
Percent of taxpayers.....	3.2	18.8	--	0.0	0.0	0.1	0.3	1.8	65.0	52.1	20.2	
Amount of AMT (thousands of dollars).....	113,285	338	--	15	92	226	429	4,693	73,014	21,654	12,824	
Average per return (dollars).....	5,513	11,267	--	500	3,067	2,260	1,788	2,323	4,639	10,773	36,640	
Percent of income tax [2].....	1.7	97.1	--	0.0	0.0	0.0	0.1	0.3	5.6	3.3	1.0	
NEVADA												
Number of AMT returns.....	15,480	100	10	50	60	270	600	2,780	9,500	1,460	640	
Percent of returns.....	1.1	0.4	0.0	0.0	0.0	0.1	0.5	2.0	28.4	25.3	18.1	
Percent of taxpayers.....	1.7	27.0	0.1	0.0	0.0	0.2	0.6	2.0	28.5	25.5	18.2	
Amount of AMT (thousands of dollars).....	121,604	3,955	70	123	354	438	1,124	7,402	44,284	22,186	41,668	
Average per return (dollars).....	7,856	39,550	7,000	2,460	5,900	1,622	1,873	2,663	4,661	15,196	65,106	
Percent of income tax [2].....	1.0	104.3	2.6	0.1	0.1	0.0	0.1	0.3	2.4	2.3	1.1	
NEW HAMPSHIRE												
Number of AMT returns.....	16,370	20	--	20	20	90	240	2,170	12,430	1,090	300	
Percent of returns.....	2.4	0.2	--	0.0	0.0	0.1	0.3	2.0	43.0	30.5	19.6	
Percent of taxpayers.....	3.1	10.5	--	0.0	0.0	0.1	0.4	2.0	43.0	30.6	19.6	
Amount of AMT (thousands of dollars).....	82,736	167	--	14	39	278	546	4,893	49,413	14,116	13,270	
Average per return (dollars).....	5,054	8,350	--	700	1,950	3,089	2,275	2,255	3,975	12,950	44,233	
Percent of income tax [2].....	1.2	85.2	--	0.0	0.0	0.1	0.1	0.3	3.1	2.3	1.0	
NEW JERSEY												
Number of AMT returns.....	279,740	220	40	230	190	960	3,800	43,240	204,250	23,820	3,000	
Percent of returns.....	6.4	0.4	0.0	0.0	0.0	0.2	1.0	6.2	78.6	57.6	15.3	
Percent of taxpayers.....	8.9	30.6	0.1	0.1	0.0	0.2	1.0	6.2	78.7	57.6	15.3	
Amount of AMT (thousands of dollars).....	1,827,117	7,675	129	374	711	1,464	5,391	93,856	1,191,505	304,492	221,520	
Average per return (dollars).....	6,531	34,886	3,225	1,626	3,742	1,525	1,419	2,171	5,834	12,783	73,840	
Percent of income tax [2].....	3.1	100.9	0.8	0.1	0.0	0.0	0.2	0.8	8.2	4.3	1.4	
NEW MEXICO												
Number of AMT returns.....	12,270	40	--	30	40	200	380	1,770	8,720	910	200	
Percent of returns.....	1.3	0.3	--	0.0	0.0	0.2	0.5	2.0	43.8	37.3	20.0	
Percent of taxpayers.....	2.1	17.4	--	0.0	0.0	0.2	0.5	2.0	43.9	37.4	20.0	
Amount of AMT (thousands of dollars).....	59,772	358	--	87	98	478	704	4,604	34,694	10,586	8,163	
Average per return (dollars).....	4,871	8,950	--	2,900	2,450	2,390	1,853	2,601	3,979	11,633	40,815	
Percent of income tax [2].....	1.1	96.2	--	0.1	0.0	0.1	0.1	0.3	3.3	2.6	1.1	
NEW YORK												
Number of AMT returns.....	513,490	510	100	430	540	2,250	11,020	110,100	330,130	47,340	11,070	
Percent of returns.....	5.3	0.4	0.0	0.0	0.0	0.2	1.3	8.9	82.4	62.8	22.1	
Percent of taxpayers.....	7.8	46.4	0.1	0.0	0.0	0.2	1.4	9.0	82.6	62.9	22.1	
Amount of AMT (thousands of dollars).....	4,824,152	33,691	502	985	2,649	4,353	15,932	254,964	2,253,529	743,107	1,514,440	
Average per return (dollars).....	9,395	66,061	5,020	2,291	4,906	1,935	1,446	2,316	6,826	15,697	136,806	
Percent of income tax [2].....	3.7	103.3	1.9	0.1	0.1	0.1	0.2	1.2	9.9	5.8	2.8	
NORTH CAROLINA												
Number of AMT returns.....	102,000	110	20	160								

OREGON												
Number of AMT returns.....	59,230	50	10	80	100	210	540	7,410	44,340	5,580	910	
Percent of returns.....	3.2	0.2	0.0	0.0	0.0	0.1	0.3	3.2	72.6	64.5	25.4	
Percent of taxpayers.....	4.5	14.7	0.0	0.0	0.0	0.1	0.3	3.2	72.7	64.6	25.5	
Amount of AMT (thousands of dollars).....	425,963	780	22	103	375	482	1,229	19,070	267,583	75,012	61,307	
Average per return (dollars).....	7,192	15,600	2,200	1,288	3,750	2,295	2,276	2,574	6,035	13,443	67,370	
Percent of income tax [2].....	2.9	99.1	0.5	0.1	0.0	0.0	0.1	0.5	8.2	5.3	2.4	
PENNSYLVANIA												
Number of AMT returns.....	166,590	140	30	150	210	750	1,970	18,120	129,860	13,180	2,180	
Percent of returns.....	2.7	0.2	0.0	0.0	0.0	0.1	0.3	2.3	62.6	40.9	15.3	
Percent of taxpayers.....	3.8	9.7	0.0	0.0	0.0	0.1	0.3	2.3	62.7	40.9	15.3	
Amount of AMT (thousands of dollars).....	853,143	5,026	22	239	702	1,383	3,397	39,542	546,868	139,433	116,531	
Average per return (dollars).....	5,121	35,900	733	1,593	3,343	1,844	1,724	2,182	4,211	10,579	53,455	
Percent of income tax [2].....	1.5	98.9	0.1	0.0	0.0	0.0	0.1	0.3	4.7	2.5	0.9	
RHODE ISLAND												
Number of AMT returns.....	15,270	20	--	20	20	60	200	2,290	11,310	1,150	220	
Percent of returns.....	2.9	0.3	--	0.0	0.0	0.1	0.4	3.3	67.9	51.1	21.4	
Percent of taxpayers.....	4.0	14.3	--	0.0	0.0	0.1	0.4	3.4	68.0	51.1	21.4	
Amount of AMT (thousands of dollars).....	98,114	165	--	32	37	82	325	5,232	57,901	14,954	19,386	
Average per return (dollars).....	6,425	8,250	--	1,600	1,850	1,367	1,625	2,285	5,119	13,003	88,118	
Percent of income tax [2].....	2.2	111.5	--	0.1	0.0	0.0	0.1	0.4	6.4	3.9	2.4	
SOUTH CAROLINA												
Number of AMT returns.....	38,870	50	10	80	80	300	670	4,450	28,710	3,800	720	
Percent of returns.....	1.8	0.2	0.0	0.0	0.0	0.1	0.4	2.0	53.5	45.7	20.2	
Percent of taxpayers.....	2.8	5.7	0.0	0.0	0.0	0.1	0.4	2.0	53.6	45.7	20.2	
Amount of AMT (thousands of dollars).....	208,978	609	229	99	364	413	1,279	11,027	127,324	43,071	24,563	
Average per return (dollars).....	5,376	12,180	22,900	1,238	4,550	1,377	1,909	2,478	4,435	11,334	34,115	
Percent of income tax [2].....	1.5	79.6	3.6	0.1	0.0	0.0	0.1	0.3	4.5	3.1	1.0	
SOUTH DAKOTA												
Number of AMT returns.....	4,680	10	40	170	30	30	110	480	3,200	470	140	
Percent of returns.....	1.1	0.1	0.1	0.2	0.0	0.1	0.3	1.1	29.9	22.5	14.1	
Percent of taxpayers.....	1.6	20.0	0.5	0.4	0.0	0.1	0.3	1.1	29.9	22.5	14.1	
Amount of AMT (thousands of dollars).....	19,881	133	16	331	69	101	221	1,459	10,528	4,534	2,489	
Average per return (dollars).....	4,248	13,300	400	1,947	2,300	3,367	2,009	3,040	3,290	9,647	17,779	
Percent of income tax [2].....	0.6	103.1	1.1	0.9	0.0	0.0	0.1	0.2	1.7	1.2	0.3	
TENNESSEE												
Number of AMT returns.....	28,410	100	20	100	90	360	770	3,860	19,790	2,540	790	
Percent of returns.....	1.0	0.3	0.0	0.0	0.0	0.1	0.3	1.3	26.6	20.3	13.7	
Percent of taxpayers.....	1.5	9.5	0.0	0.0	0.0	0.1	0.3	1.4	26.6	20.3	13.7	
Amount of AMT (thousands of dollars).....	153,969	1,206	47	151	196	844	1,566	9,569	72,570	28,284	39,536	
Average per return (dollars).....	5,420	12,060	2,350	1,510	2,178	2,344	2,034	2,479	3,667	11,135	50,046	
Percent of income tax [2].....	0.7	92.8	0.5	0.1	0.0	0.0	0.1	0.2	1.7	1.3	0.8	
TEXAS												
Number of AMT returns.....	236,780	480	80	460	470	3,820	8,440	36,640	164,870	16,760	4,750	
Percent of returns.....	1.9	0.3	0.0	0.0	0.0	0.2	0.9	2.6	36.9	22.8	12.6	
Percent of taxpayers.....	3.0	15.6	0.0	0.0	0.0	0.3	0.9	2.6	37.0	22.8	12.6	
Amount of AMT (thousands of dollars).....	1,148,141	27,555	198	1,073	1,519	5,465	13,672	85,711	572,174	186,668	254,106	
Average per return (dollars).....	4,849	57,406	2,475	2,333	3,232	1,431	1,620	2,339	3,470	11,138	53,496	
Percent of income tax [2].....	1.0	101.7	0.6	0.1	0.0	0.1	0.2	0.3	2.3	1.4	0.7	
UTAH												
Number of AMT returns.....	24,870	60	20	140	130	180	400	2,600	18,400	2,390	560	
Percent of returns.....	2.0	0.4	0.0	0.1	0.0	0.1	0.3	1.7	52.3	42.3	20.7	
Percent of taxpayers.....	2.9	25.0	0.1	0.1	0.1	0.1	0.3	1.7	52.4	42.5	20.7	
Amount of AMT (thousands of dollars).....	138,759	2,507	29	104	429	447	1,041	7,013	71,749	26,456	28,984	
Average per return (dollars).....	5,579	41,783	1,450	743	3,300	2,483	2,603	2,697	3,899	11,069	51,757	
Percent of income tax [2].....	1.5	106.4	0.7	0.1	0.1	0.1	0.1	0.3	4.0	2.8	1.3	
VERMONT												
Number of AMT returns.....	8,060	--	--	20	10	30	70	1,040	6,000	740	160	
Percent of returns.....	2.5	--	--	0.0	0.0	0.1	0.2	2.8	68.6	63.8	32.7	
Percent of taxpayers.....	3.4	--	--	0.1	0.0	0.1	0.2	2.8	68.8	64.3	32.7	
Amount of AMT (thousands of dollars).....	61,752	--	--	319	35	55	227	2,777	36,330	12,000	10,009	
Average per return (dollars).....	7,662	--	--	15,950.0	3,500	1,833	3,243	2,670	6,055	16,216	62,556	
Percent of income tax [2].....	2.7	--	--	1.1	0.0	0.0	0.1	0.5	8.0	6.6	3.2	
VIRGINIA												
Number of AMT returns.....	149,290	120	30	130	140</							

<b>WYOMING</b>												
Number of AMT returns.....	3,480	10	--	10	20	60	150	510	2,110	380	230	
Percent of returns.....	1.2	0.2	--	0.0	0.0	0.1	0.5	1.3	26.2	27.7	26.1	
Percent of taxpayers.....	1.7	14.3	--	0.0	0.0	0.2	0.5	1.3	26.3	27.9	26.1	
Amount of AMT (thousands of dollars).....	40,255	85	--	42	114	68	346	1,423	8,578	6,438	23,161	
Average per return (dollars).....	11,568	8,500	--	4,200	5,700.0	1,133	2,307	2,790	4,065	16,942	100,700	
Percent of income tax [2].....	1.3	103.7	--	0.2	0.1	0.0	0.1	0.2	1.9	2.7	2.1	
<b>OTHER AREAS [3]</b>												
Number of AMT returns.....	18,890	40	20	110	140	700	950	4,140	9,220	2,310	1,280	
Percent of returns.....	2.5	0.0	0.0	0.1	0.1	1.0	2.2	6.6	28.8	23.8	17.7	
Percent of taxpayers.....	6.0	20.0	0.7	0.2	0.2	1.4	3.0	8.6	36.0	27.8	19.6	
Amount of AMT (thousands of dollars).....	191,406	1,232	63	190	167	577	830	6,615	30,563	15,749	135,420	
Average per return (dollars).....	10,133	30,800	3,150	1,727	1,193	824	874	1,598	3,315	6,818	105,797	
Percent of income tax [2].....	1.8	90.8	4.2	0.4	0.1	0.2	0.3	0.9	3.3	2.2	1.8	

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017, and Tax Policy Center calculations.

5-May-17

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2014

Item	All returns	Size of adjusted gross income									
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>											
Number of AMT returns.....	4,226,670	6,210	1,680	7,140	8,040	29,250	76,300	611,270	3,044,760	364,330	77,700
Percent of returns.....	2.9	0.3	0.0	0.0	0.0	0.1	0.6	3.5	60.7	45.2	18.9
Percent of taxpayers.....	4.2	27.8	0.1	0.0	0.0	0.2	0.6	3.5	60.9	45.4	19.0
Amount of AMT (thousands of dollars).....	28,348,288	178,008	5,150	13,964	28,686	52,730	135,062	1,446,842	15,492,954	4,683,518	6,311,374
Average per return (dollars).....	6,707	28,665	3,065	1,956	3,568	1,803	1,770	2,367	5,088	12,855	81,227
Percent of income tax [2].....	2.1	106.0	1.2	0.1	0.0	0.1	0.1	0.5	5.6	3.4	1.7
<b>ALABAMA</b>											
Number of AMT returns.....	21,660	50	20	70	70	370	670	3,050	15,150	1,810	410
Percent of returns.....	1.1	0.2	0.0	0.0	0.0	0.1	0.4	1.5	34.5	27.1	14.5
Percent of taxpayers.....	1.7	10.9	0.1	0.0	0.0	0.2	0.4	1.5	34.6	27.2	14.5
Amount of AMT (thousands of dollars).....	101,581	1,410	21	72	438	652	1,383	8,240	53,514	20,006	15,845
Average per return (dollars).....	4,690	28,200	1,050	1,029	6,257	1,762	2,064	2,702	3,532	11,053	38,646
Percent of income tax [2].....	0.8	97.8	0.4	0.0	0.1	0.1	0.1	0.2	2.3	1.7	0.8
<b>ALASKA</b>											
Number of AMT returns.....	3,830	20	--	20	20	30	130	700	2,630	240	50
Percent of returns.....	1.1	0.6	--	0.0	0.0	0.1	0.4	1.2	20.2	15.1	7.9
Percent of taxpayers.....	1.3	66.7	--	0.0	0.0	0.1	0.4	1.2	20.2	15.1	7.9
Amount of AMT (thousands of dollars).....	14,639	83	--	30	35	44	230	1,588	8,549	2,586	1,494
Average per return (dollars).....	3,822	4,150	--	1,500	1,750	1,467	1,769	2,269	3,251	10,775	29,880
Percent of income tax [2].....	0.4	116.9	--	0.1	0.0	0.0	0.1	0.1	1.2	0.9	0.3
<b>ARIZONA</b>											
Number of AMT returns.....	44,940	170	20	120	160	520	1,070	5,950	32,290	3,650	980
Percent of returns.....	1.6	0.4	0.0	0.0	0.0	0.1	0.5	2.0	41.5	33.0	19.1
Percent of taxpayers.....	2.4	41.5	0.1	0.0	0.0	0.1	0.5	2.0	41.6	33.1	19.1
Amount of AMT (thousands of dollars).....	237,885	2,951	209	225	408	786	2,050	14,979	125,693	43,108	47,476
Average per return (dollars).....	5,293	17,359	10,450	1,875	2,550	1,512	1,916	2,517	3,893	11,810	48,445
Percent of income tax [2].....	1.2	110.6	3.1	0.1	0.0	0.0	0.1	0.3	3.0	2.3	1.2
<b>ARKANSAS</b>											
Number of AMT returns.....	19,600	40	20	50	60	210	420	2,340	14,540	1,690	240
Percent of returns.....	1.6	0.2	0.0	0.0	0.0	0.1	0.4	2.2	56.9	44.1	14.9
Percent of taxpayers.....	2.5	20.0	0.1	0.0	0.0	0.1	0.4	2.2	57.0	44.2	14.9
Amount of AMT (thousands of dollars).....	101,389	531	38	46	185	344	867	6,037	59,635	16,879	16,827
Average per return (dollars).....	5,173	13,275	1,900	920	3,083	1,638	2,064	2,580	4,101	9,988	70,113
Percent of income tax [2].....	1.3	113.2	1.2	0.0	0.0	0.0	0.1	0.3	4.3	2.6	0.9
<b>CALIFORNIA</b>											
Number of AMT returns.....	823,460	1,120	190	820	910	3,960	12,340	122,680	584,150	80,190	17,090
Percent of returns.....	4.7	0.4	0.0	0.0	0.0	0.2	0.9	5.5	74.0	63.4	26.0
Percent of taxpayers.....	7.1	37.0	0.1	0.0	0.0	0.2	0.9	5.6	74.2	63.6	26.0
Amount of AMT (thousands of dollars).....	7,389,052	30,741	1,114	1,698	4,454	8,710	24,552	326,367	3,638,678	1,189,873	2,162,865
Average per return (dollars).....	8,973	27,447	5,863	2,071	4,895	2,199	1,990	2,660	6,229	14,838	126,557
Percent of income tax [2].....	3.8	106.8	2.4	0.1	0.1	0.1	0.2	0.9	8.5	5.7	3.6
<b>COLORADO</b>											
Number of AMT returns.....	66,520	110	20	150	150	390	780	6,460	51,170	5,740	1,540
Percent of returns.....	2.6	0.3	0.0	0.0	0.0	0.1	0.3	1.8	49.2	37.9	21.4
Percent of taxpayers.....	3.6	36.7	0.1	0.1	0.0	0.1	0.3	1.9	49.3	38.0	21.4
Amount of AMT (thousands of dollars).....	364,825	3,443	99	262	538	998	1,754	17,421	192,527	68,226	79,557
Average per return (dollars).....	5,484	31,300	4,950	1,747	3,587	2,559	2,249	2,697	3,762	11,886	51,660
Percent of income tax [2].....	1.4	106.2	1.3	0.1	0.0	0.1	0.1	0.3	3.4	2.7	1.3
<b>CONNECTICUT</b>											
Number of AMT returns.....	99,340	70	10	60	100	320	1,100	13,290	72,800	9,690	1,880
Percent of returns.....	5.7	0.3	0.0	0.0	0.0	0.1	0.7	4.9	78.6	54.1	17.2
Percent of taxpayers.....	7.7	35.0	0.0	0.0	0.0	0.1	0.7	4.9	78.8	54.2	17.2
Amount of AMT (thousands of dollars).....	720,145	1,163	88	668	255	696	1,574	29,455	416,892	125,883	143,471
Average per return (dollars).....	7,249	16,614	8,800	11,133	2,550	2,175	1,431	2,216	5,727	12,991	76,314
Percent of income tax [2].....	2.5	102.9	1.3	0.5	0.0	0.1	0.1	0.6	8.0	4.1	1.2
<b>DELAWARE</b>											
Number of AMT returns.....	10,290	20	--	20	10	70	150	1,230	7,760	860	180
Percent of returns.....	2.3	0.4	--	0.0	0.0	0.1	0.4	2.1	57.4	47.5	23.1
Percent of taxpayers.....	3.3	50.0	--	0.0	0.0	0.1	0.4	2.1	57.5	47.5	23.1
Amount of											

HAWAII												
Number of AMT returns.....	13,590	20	--	40	40	130	310	1,840	9,730	1,240	250	
Percent of returns.....	2.0	0.2	--	0.0	0.0	0.1	0.5	2.2	54.8	58.8	29.1	
Percent of taxpayers.....	2.8	66.7	--	0.1	0.0	0.1	0.5	2.2	55.0	59.0	29.1	
Amount of AMT (thousands of dollars).....	88,327	637	--	44	164	320	847	4,706	49,533	16,037	16,039	
Average per return (dollars).....	6,499	31,850	--	1,100	4,100	2,462	2,732	2,558	5,091	12,933	64,156	
Percent of income tax [2].....	1.9	109.8	--	0.1	0.0	0.1	0.2	0.4	5.4	4.8	2.7	
IDAHO												
Number of AMT returns.....	11,910	30	--	20	60	110	200	1,420	8,690	1,190	200	
Percent of returns.....	1.7	0.2	--	0.0	0.0	0.1	0.3	2.1	59.2	50.6	20.0	
Percent of taxpayers.....	2.6	17.6	--	0.0	0.0	0.1	0.3	2.2	59.4	50.9	20.2	
Amount of AMT (thousands of dollars).....	69,142	581	--	140	128	172	317	4,068	40,820	14,259	8,657	
Average per return (dollars).....	5,805	19,367	--	7,000	2,133	1,564	1,585	2,865	4,697	11,982	43,285	
Percent of income tax [2].....	1.7	101.2	--	0.2	0.0	0.0	0.1	0.4	5.3	3.7	1.1	
ILLINOIS												
Number of AMT returns.....	207,320	250	50	230	290	1,080	3,350	26,880	155,920	16,250	3,030	
Percent of returns.....	3.4	0.3	0.0	0.0	0.0	0.1	0.6	3.4	68.5	43.9	16.5	
Percent of taxpayers.....	4.9	43.1	0.0	0.0	0.0	0.1	0.6	3.4	68.6	44.0	16.6	
Amount of AMT (thousands of dollars).....	1,187,855	3,797	95	738	1,063	1,666	5,167	58,480	731,411	185,963	199,475	
Average per return (dollars).....	5,730	15,188	1,900	3,209	3,666	1,543	1,542	2,176	4,691	11,444	65,833	
Percent of income tax [2].....	1.9	117.0	0.5	0.2	0.0	0.0	0.1	0.4	5.8	2.9	1.2	
INDIANA												
Number of AMT returns.....	45,180	60	10	110	80	400	790	5,000	34,650	3,460	630	
Percent of returns.....	1.5	0.2	0.0	0.0	0.0	0.1	0.3	1.6	53.5	34.6	14.3	
Percent of taxpayers.....	2.2	10.2	0.0	0.0	0.0	0.1	0.3	1.6	53.6	34.7	14.3	
Amount of AMT (thousands of dollars).....	205,681	1,984	96	120	220	561	1,319	10,978	127,495	33,440	29,468	
Average per return (dollars).....	4,552	33,067	9,600	1,091	2,750	1,403	1,670	2,196	3,680	9,665	46,775	
Percent of income tax [2].....	1.0	101.2	1.0	0.0	0.0	0.0	0.1	0.2	3.6	1.9	0.9	
IOWA												
Number of AMT returns.....	28,270	30	--	50	50	180	310	3,030	22,020	2,290	300	
Percent of returns.....	2.0	0.2	--	0.0	0.0	0.1	0.2	1.7	61.3	43.2	14.2	
Percent of taxpayers.....	2.7	37.5	--	0.0	0.0	0.1	0.2	1.7	61.4	43.2	14.2	
Amount of AMT (thousands of dollars).....	135,832	647	--	59	115	349	622	7,254	96,056	22,281	8,449	
Average per return (dollars).....	4,805	21,567	--	1,180	2,300	1,939	2,006	2,394	4,362	9,730	28,163	
Percent of income tax [2].....	1.3	112.9	--	0.0	0.0	0.0	0.1	0.3	5.0	2.5	0.6	
KANSAS												
Number of AMT returns.....	23,920	50	--	50	50	170	330	2,390	18,540	1,950	400	
Percent of returns.....	1.8	0.3	--	0.0	0.0	0.1	0.3	1.5	48.6	31.9	14.5	
Percent of taxpayers.....	2.6	31.3	--	0.0	0.0	0.1	0.3	1.5	48.7	32.0	14.5	
Amount of AMT (thousands of dollars).....	123,523	1,150	--	91	216	283	645	5,757	69,034	19,372	26,975	
Average per return (dollars).....	5,164	23,000	--	1,820	4,320	1,665	1,955	2,409	3,724	9,934	67,438	
Percent of income tax [2].....	1.1	111.1	--	0.1	0.0	0.0	0.1	0.2	3.3	1.8	1.1	
KENTUCKY												
Number of AMT returns.....	31,710	60	20	70	80	250	500	3,650	24,010	2,660	410	
Percent of returns.....	1.7	0.3	0.0	0.0	0.0	0.1	0.3	2.1	64.0	47.2	18.6	
Percent of taxpayers.....	2.5	18.2	0.1	0.0	0.0	0.1	0.3	2.1	64.0	47.3	18.7	
Amount of AMT (thousands of dollars).....	176,486	981	55	94	196	405	934	8,293	114,725	28,175	22,628	
Average per return (dollars).....	5,566	16,350	2,750	1,343	2,450	1,620	1,868	2,272	4,778	10,592	55,190	
Percent of income tax [2].....	1.6	100.0	1.0	0.1	0.0	0.0	0.1	0.3	5.6	2.9	1.3	
LOUISIANA												
Number of AMT returns.....	33,130	70	10	110	90	890	1,680	6,010	21,580	2,240	470	
Percent of returns.....	1.7	0.3	0.0	0.0	0.0	0.4	1.1	2.8	41.0	26.8	11.6	
Percent of taxpayers.....	2.6	22.6	0.0	0.0	0.0	0.4	1.1	2.8	41.3	26.9	11.6	
Amount of AMT (thousands of dollars).....	143,656	2,256	52	248	397	1,124	3,181	16,104	77,172	22,864	20,258	
Average per return (dollars).....	4,336	32,229	5,200	2,255	4,411	1,263	1,893	2,680	3,576	10,207	43,102	
Percent of income tax [2].....	0.9	111.5	0.9	0.2	0.0	0.1	0.2	0.4	2.7	1.6	0.6	
MAINE												
Number of AMT returns.....	13,530	10	10	20	20	60	150	1,800	10,130	1,110	210	
Percent of returns.....	2.1	0.1	0.0	0.0	0.0	0.1	0.3	2.8	71.3	58.1	28.8	
Percent of taxpayers.....	3.0	7.1	0.1	0.0	0.0	0.1	0.3	2.9	71.5	58.1	28.8	
Amount of AMT (thousands of dollars).....	86,766	575	79	14	78	151	247	4,487	56,522	15,480	9,133	
Average per return (dollars).....	6,413	57,500	7,900	700	3,900	2,517	1,647	2,493	5,580	13,946	43,490	
Percent of income tax [2].....	2.3	95.0	3.4	0.0	0.0	0.0	0.1	0.4	7.5	5.0	2.2	
MARYLAND												
Number of AMT returns.....	134,750	110	20	100	120	830	2,670	20,930	98			

MISSISSIPPI											
Number of AMT returns.....	14,260	40	10	70	60	370	660	2,180	9,600	1,080	190
Percent of returns.....	1.1	0.2	0.0	0.0	0.0	0.3	0.8	2.2	44.5	34.1	14.7
Percent of taxpayers.....	2.0	16.7	0.1	0.1	0.0	0.3	0.8	2.2	45.0	34.3	14.7
Amount of AMT (thousands of dollars).....	58,502	1,385	125	160	122	441	1,270	5,381	33,818	9,961	5,839
Average per return (dollars).....	4,103	34,625	12,500	2,286	2,033	1,192	1,924	2,468	3,523	9,223	30,732
Percent of income tax [2].....	1.0	99.7	3.7	0.2	0.0	0.1	0.2	0.3	3.0	1.9	0.7
MISSOURI											
Number of AMT returns.....	50,890	90	20	110	90	380	770	5,530	38,880	4,290	750
Percent of returns.....	1.8	0.2	0.0	0.0	0.0	0.1	0.3	1.9	59.0	41.9	16.3
Percent of taxpayers.....	2.7	22.0	0.0	0.0	0.0	0.1	0.3	2.0	59.1	42.0	16.4
Amount of AMT (thousands of dollars).....	267,405	1,377	41	157	260	650	1,383	13,186	166,489	43,846	40,016
Average per return (dollars).....	5,255	15,300	2,050	1,427	2,889	1,711	1,796	2,384	4,282	10,221	53,355
Percent of income tax [2].....	1.4	107.1	0.5	0.1	0.0	0.0	0.1	0.3	4.6	2.5	0.9
MONTANA											
Number of AMT returns.....	9,620	20	320	240	40	70	160	1,060	6,630	870	210
Percent of returns.....	2.0	0.2	0.4	0.2	0.0	0.1	0.4	2.1	58.0	48.9	26.3
Percent of taxpayers.....	2.8	14.3	3.8	0.4	0.0	0.1	0.4	2.1	58.2	48.9	26.3
Amount of AMT (thousands of dollars).....	54,820	145	84	255	101	160	253	2,761	32,052	10,238	8,771
Average per return (dollars).....	5,699	7,250	263	1,063	2,525	2,286	1,581	2,605	4,834	11,768	41,767
Percent of income tax [2].....	1.7	79.7	5.0	0.5	0.0	0.1	0.1	0.3	5.2	3.5	1.4
NEBRASKA											
Number of AMT returns.....	19,890	30	--	40	50	120	220	2,080	15,230	1,820	290
Percent of returns.....	2.2	0.3	--	0.0	0.0	0.1	0.3	2.0	65.6	49.7	17.4
Percent of taxpayers.....	3.1	30.0	--	0.0	0.0	0.1	0.3	2.0	65.7	49.7	17.4
Amount of AMT (thousands of dollars).....	103,953	200	--	28	100	207	397	4,529	69,819	18,986	9,687
Average per return (dollars).....	5,226	6,667	--	700	2,000	1,725	1,805	2,177	4,584	10,432	33,403
Percent of income tax [2].....	1.5	101.5	--	0.0	0.0	0.0	0.1	0.3	5.5	3.1	0.6
NEVADA											
Number of AMT returns.....	14,550	120	20	50	60	230	560	2,660	8,900	1,340	620
Percent of returns.....	1.1	0.5	0.0	0.0	0.0	0.1	0.5	2.1	29.1	26.1	18.8
Percent of taxpayers.....	1.7	46.2	0.2	0.0	0.0	0.1	0.5	2.1	29.3	26.2	18.9
Amount of AMT (thousands of dollars).....	135,483	4,517	52	272	201	322	903	6,940	41,858	20,416	60,002
Average per return (dollars).....	9,312	37,642	2,600	5,440	3,350	1,400	1,613	2,609	4,703	15,236	96,777
Percent of income tax [2].....	1.3	106.7	1.9	0.2	0.0	0.0	0.1	0.3	2.5	2.3	1.7
NEW HAMPSHIRE											
Number of AMT returns.....	15,790	20	--	20	20	80	220	2,080	11,940	1,090	300
Percent of returns.....	2.3	0.2	--	0.0	0.0	0.1	0.3	2.0	44.8	33.4	20.3
Percent of taxpayers.....	3.1	16.7	--	0.0	0.0	0.1	0.3	2.0	44.9	33.4	20.4
Amount of AMT (thousands of dollars).....	82,431	319	--	58	220	275	394	4,556	46,880	13,796	15,933
Average per return (dollars).....	5,220	15,950	--	2,900	11,000	3,438	1,791	2,190	3,926	12,657	53,110
Percent of income tax [2].....	1.3	139.3	--	0.1	0.1	0.1	0.1	0.3	3.2	2.5	1.2
NEW JERSEY											
Number of AMT returns.....	267,400	190	40	230	280	950	3,900	43,390	194,120	21,560	2,720
Percent of returns.....	6.2	0.3	0.0	0.0	0.0	0.2	1.0	6.4	79.9	55.7	14.9
Percent of taxpayers.....	8.6	45.2	0.1	0.1	0.0	0.2	1.0	6.5	80.0	55.8	15.0
Amount of AMT (thousands of dollars).....	1,694,528	5,547	211	757	1,211	1,994	6,241	91,993	1,127,593	271,051	187,930
Average per return (dollars).....	6,337	29,195	5,275	3,291	4,325	2,099	1,600	2,120	5,809	12,572	69,092
Percent of income tax [2].....	3.1	102.8	1.2	0.2	0.1	0.1	0.2	0.8	8.3	4.1	1.3
NEW MEXICO											
Number of AMT returns.....	12,420	30	10	40	50	200	420	1,850	8,720	890	220
Percent of returns.....	1.4	0.2	0.0	0.0	0.0	0.2	0.6	2.1	44.6	37.9	21.4
Percent of taxpayers.....	2.2	23.1	0.1	0.0	0.0	0.2	0.6	2.2	44.8	38.0	21.4
Amount of AMT (thousands of dollars).....	59,152	925	18	59	141	281	770	4,692	33,556	10,135	8,575
Average per return (dollars).....	4,763	30,833	1,800	1,475	2,820	1,405	1,833	2,536	3,848	11,388	38,977
Percent of income tax [2].....	1.1	100.5	0.9	0.1	0.0	0.1	0.1	0.3	3.2	2.6	1.0
NEW YORK											
Number of AMT returns.....	483,940	530	110	420	520	2,510	11,590	105,380	308,970	43,390	10,530
Percent of returns.....	5.1	0.4	0.0	0.0	0.0	0.2	1.4	9.0	83.3	61.4	22.2
Percent of taxpayers.....	7.5	52.5	0.1	0.0	0.0	0.2	1.5	9.1	83.5	61.5	22.2
Amount of AMT (thousands of dollars).....	4,394,563	24,186	561	956	2,383	4,927	15,929	236,630	2,090,805	664,862	1,353,324
Average per return (dollars).....	9,081	45,634	5,100	2,276	4,583	1,963	1,374	2,245	6,767	15,323	128,521
Percent of income tax [2].....	3.5	115.0	1.9	0.1	0.1	0.1	0.2	1.2	9.9	5.5	2.6
NORTH CAROLINA											
Number of AMT returns.....	93,560	100	40	150	130	560	1,090	9,330	72,320	8,430	1,410
Percent of returns.....	2.1	0.2	0.0	0.0	0.0	0.1	0.3	2.1	60.0	46.3	19.0
Percent of taxpayers.....	3.3	8.7	0.1	0.0	0.0	0.1	0.3	2.1	60.1	46.3	19.0
Amount of AMT (thousands of dollars).....	504,889	2,887	82	179	534	925	2,460	22,541	318,440	95,355	61,

Oregon											
Number of AMT returns.....	53,150	60	20	90	100	200	550	7,090	39,540	4,750	740
Percent of returns.....	2.9	0.2	0.0	0.0	0.0	0.1	0.3	3.3	73.6	63.2	24.3
Percent of taxpayers.....	4.2	25.0	0.1	0.0	0.0	0.1	0.3	3.3	73.7	63.3	24.3
Amount of AMT (thousands of dollars).....	360,673	1,460	180	107	311	396	1,331	17,184	234,089	63,016	42,599
Average per return (dollars).....	6,786	24,333	9,000	1,189	3,110	1,980	2,420	2,424	5,920	13,267	57,566
Percent of income tax [2].....	2.7	105.3	3.9	0.1	0.0	0.0	0.1	0.5	8.2	5.2	2.0
Pennsylvania											
Number of AMT returns.....	160,380	140	30	190	220	810	1,970	18,160	124,960	11,870	2,030
Percent of returns.....	2.6	0.2	0.0	0.0	0.0	0.1	0.3	2.5	64.0	38.9	15.0
Percent of taxpayers.....	3.7	15.6	0.0	0.0	0.0	0.1	0.4	2.5	64.1	39.0	15.0
Amount of AMT (thousands of dollars).....	814,205	3,681	85	563	1,190	1,695	3,241	40,680	525,096	126,284	111,690
Average per return (dollars).....	5,077	26,293	2,833	2,963	5,409	2,093	1,645	2,240	4,202	10,639	55,020
Percent of income tax [2].....	1.5	101.8	0.4	0.1	0.0	0.0	0.1	0.3	4.8	2.4	1.0
Rhode Island											
Number of AMT returns.....	14,430	10	--	10	20	70	210	2,170	10,680	1,050	210
Percent of returns.....	2.8	0.2	--	0.0	0.0	0.1	0.5	3.3	69.9	48.8	21.0
Percent of taxpayers.....	3.9	14.3	--	0.0	0.0	0.1	0.5	3.3	70.1	48.8	21.0
Amount of AMT (thousands of dollars).....	88,837	75	--	25	64	111	358	4,565	54,662	13,398	15,579
Average per return (dollars).....	6,156	7,500	--	2,500	3,200	1,586	1,705	2,104	5,118	12,760	74,186
Percent of income tax [2].....	2.1	121.0	--	0.1	0.0	0.0	0.1	0.4	6.6	3.6	1.8
South Carolina											
Number of AMT returns.....	35,080	70	20	70	70	290	570	3,900	26,230	3,270	610
Percent of returns.....	1.7	0.3	0.0	0.0	0.0	0.1	0.3	1.9	55.0	46.1	20.9
Percent of taxpayers.....	2.6	16.3	0.1	0.0	0.0	0.1	0.3	1.9	55.1	46.1	21.0
Amount of AMT (thousands of dollars).....	186,418	1,042	16	74	328	465	1,520	9,649	115,061	37,153	21,110
Average per return (dollars).....	5,314	14,886	800	1,057	4,686	1,603	2,667	2,474	4,387	11,362	34,607
Percent of income tax [2].....	1.5	95.1	0.3	0.0	0.0	0.0	0.1	0.3	4.6	3.2	1.1
South Dakota											
Number of AMT returns.....	4,820	20	60	160	90	50	100	510	3,300	440	110
Percent of returns.....	1.2	0.3	0.1	0.2	0.1	0.1	0.2	1.2	31.3	21.7	11.3
Percent of taxpayers.....	1.7	33.3	0.7	0.3	0.1	0.1	0.3	1.2	31.3	21.7	11.3
Amount of AMT (thousands of dollars).....	20,349	680	13	206	271	125	201	1,494	11,020	4,366	1,973
Average per return (dollars).....	4,222	34,000	217	1,288	3,011	2,500	2,010	2,929	3,339	9,923	17,936
Percent of income tax [2].....	0.6	99.1	0.8	0.6	0.1	0.0	0.1	0.2	1.8	1.2	0.2
Tennessee											
Number of AMT returns.....	27,070	120	30	120	90	340	700	3,490	19,120	2,360	720
Percent of returns.....	0.9	0.3	0.0	0.0	0.0	0.1	0.3	1.3	27.9	20.8	13.7
Percent of taxpayers.....	1.4	17.1	0.1	0.0	0.0	0.1	0.3	1.3	27.9	20.8	13.7
Amount of AMT (thousands of dollars).....	132,611	1,998	204	137	206	552	1,480	8,440	66,784	26,789	26,021
Average per return (dollars).....	4,899	16,650	6,800	1,142	2,289	1,624	2,114	2,418	3,493	11,351	36,140
Percent of income tax [2].....	0.6	98.3	2.3	0.1	0.0	0.0	0.1	0.2	1.7	1.3	0.5
Texas											
Number of AMT returns.....	229,190	510	110	480	540	3,890	8,430	35,530	159,280	15,850	4,560
Percent of returns.....	1.9	0.3	0.0	0.0	0.0	0.3	0.9	2.6	37.9	22.1	11.7
Percent of taxpayers.....	3.0	29.1	0.1	0.0	0.0	0.3	0.9	2.6	38.0	22.2	11.8
Amount of AMT (thousands of dollars).....	1,049,317	19,189	412	996	2,272	5,652	14,879	84,278	542,842	173,544	205,253
Average per return (dollars).....	4,578	37,625	3,745	2,075	4,207	1,453	1,765	2,372	3,408	10,949	45,012
Percent of income tax [2].....	0.9	103.3	1.2	0.1	0.0	0.1	0.2	0.3	2.3	1.4	0.5
Utah											
Number of AMT returns.....	22,700	60	10	120	100	220	370	2,480	16,760	2,100	480
Percent of returns.....	1.9	0.4	0.0	0.0	0.0	0.1	0.3	1.8	53.3	42.8	19.7
Percent of taxpayers.....	2.8	37.5	0.0	0.1	0.0	0.1	0.3	1.8	53.5	42.9	19.7
Amount of AMT (thousands of dollars).....	118,902	1,681	7	106	393	399	728	6,333	62,196	23,034	24,025
Average per return (dollars).....	5,238	28,017	700	883	3,930	1,814	1,968	2,554	3,711	10,969	50,052
Percent of income tax [2].....	1.4	103.4	0.2	0.1	0.1	0.1	0.1	0.3	3.8	2.9	1.2
Vermont											
Number of AMT returns.....	7,800	--	20	--	10	20	80	990	5,740	780	170
Percent of returns.....	2.4	--	0.0	--	0.0	0.0	0.3	2.8	69.3	66.1	32.1
Percent of taxpayers.....	3.4	--	0.4	--	0.0	0.0	0.3	2.8	69.6	66.1	32.1
Amount of AMT (thousands of dollars).....	57,387	--	65	--	40	38	141	2,726	33,650	11,051	9,676
Average per return (dollars).....	7,357	--	3,250	--	4,000	1,900	1,763	2,754	5,862	14,168	56,918
Percent of income tax [2].....	2.6	--	6.1	--	0.0	0.0	0.1	0.5	7.8	6.1	2.9
Virginia											
Number of AMT returns.....	141,360	120	40	140	110	650	1,360	14,740	113,130	9,610	1,460
Percent of returns.....	3.7	0.3	0.0	0.0	0.0	0.1	0.4	2.5	60.3	45.0	15.9
Percent of taxpayers.....	5.1	25.5	0.1	0.0	0.0	0.1	0.4	2.5	60.4	45.1	15.9
Amount of AMT (thousands of dollars).....	682,243	2,821	69								

<b>WYOMING</b>												
Number of AMT returns.....	3,910	10	--	30	--	80	170	620	2,310	450	240	
Percent of returns.....	1.4	0.2	--	0.1	--	0.2	0.5	1.5	28.2	32.6	25.3	
Percent of taxpayers.....	1.9	25.0	--	0.1	--	0.2	0.5	1.5	28.3	32.8	25.3	
Amount of AMT (thousands of dollars).....	31,224	211	--	30	--	137	351	1,753	9,523	6,602	12,617	
Average per return (dollars).....	7,986	21,100	--	1,000	--	1,713	2,065	2,827	4,123	14,671	52,571	
Percent of income tax [2].....	0.9	114.1	--	0.1	--	0.1	0.1	0.3	2.1	2.8	1.0	
<b>OTHER AREAS [3]</b>												
Number of AMT returns.....	17,640	20	20	80	150	610	820	3,770	9,180	2,030	960	
Percent of returns.....	2.5	0.0	0.0	0.1	0.1	0.9	2.0	6.2	28.7	20.8	14.9	
Percent of taxpayers.....	5.7	15.4	0.6	0.1	0.2	1.2	2.6	8.1	35.8	24.3	16.7	
Amount of AMT (thousands of dollars).....	75,777	135	8	64	462	355	590	5,580	30,249	14,324	24,010	
Average per return (dollars).....	4,296	6,750	400	800	3,080	582	720	1,480	3,295	7,056	25,010	
Percent of income tax [2].....	1.3	32.8	0.5	0.1	0.3	0.1	0.2	0.8	3.3	2.0	0.8	

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, March 2016, and Tax Policy Center calculations.

5-May-17

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2013

Item	All returns	Size of adjusted gross income									
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>											
Number of AMT returns.....	3,975,720	7,450	2,070	7,900	8,510	31,320	77,720	626,720	2,840,300	311,150	62,570
Percent of returns.....	2.7	0.3	0.0	0.0	0.0	0.2	0.6	3.8	62.6	43.7	18.0
Percent of taxpayers.....	4.1	105.1	0.1	0.0	0.0	0.2	0.6	3.8	62.7	43.8	18.1
Amount of AMT (thousands of dollars).....	27,500,711	199,143	8,478	15,291	29,955	57,926	137,998	1,520,260	14,831,149	4,360,735	6,339,776
Average per return (dollars).....	6,917	26,731	4,096	1,936	3,520	1,849	1,776	2,426	5,222	14,015	101,323
Percent of income tax [2].....	2.2	106.0	2.0	0.1	0.0	0.1	0.1	0.5	5.9	3.6	2.1
<b>ALABAMA</b>											
Number of AMT returns.....	20,900	90	20	70	70	380	690	3,080	14,700	1,520	310
Percent of returns.....	1.0	0.4	0.0	0.0	0.0	0.1	0.4	1.6	36.4	24.6	12.3
Percent of taxpayers.....	1.6	112.5	0.1	0.0	0.0	0.2	0.4	1.6	36.4	24.7	12.3
Amount of AMT (thousands of dollars).....	97,760	1,884	116	80	210	738	1,540	7,965	50,961	18,245	16,022
Average per return (dollars).....	4,678	20,933	5,800	1,143	3,000	1,942	2,232	2,586	3,467	12,003	51,684
Percent of income tax [2].....	0.8	116.1	2.1	0.1	0.0	0.1	0.1	0.2	2.3	1.7	0.9
<b>ALASKA</b>											
Number of AMT returns.....	3,490	10	10	20	20	40	110	690	2,380	170	40
Percent of returns.....	1.0	0.3	0.0	0.0	0.0	0.1	0.3	1.3	20.7	12.9	6.8
Percent of taxpayers.....	1.3	100.0	0.1	0.0	0.0	0.1	0.3	1.3	20.8	12.9	6.8
Amount of AMT (thousands of dollars).....	12,255	46	3	76	77	70	276	1,861	7,112	1,642	1,094
Average per return (dollars).....	3,511	4,600	300	3,800	3,850	1,750	2,509	2,697	2,988	9,659	27,350
Percent of income tax [2].....	0.4	112.2	0.2	0.2	0.0	0.0	0.1	0.2	1.1	0.7	0.3
<b>ARIZONA</b>											
Number of AMT returns.....	42,230	210	20	140	150	540	1,090	6,080	30,230	3,060	730
Percent of returns.....	1.5	0.4	0.0	0.0	0.0	0.1	0.5	2.1	42.7	31.0	17.1
Percent of taxpayers.....	2.3	110.5	0.1	0.0	0.0	0.2	0.5	2.1	42.8	31.1	17.1
Amount of AMT (thousands of dollars).....	252,868	3,409	36	193	530	923	2,079	15,558	122,241	41,158	66,741
Average per return (dollars).....	5,988	16,233	1,800	1,379	3,533	1,709	1,907	2,559	4,044	13,450	91,426
Percent of income tax [2].....	1.3	105.6	0.6	0.1	0.0	0.1	0.1	0.3	3.2	2.5	2.1
<b>ARKANSAS</b>											
Number of AMT returns.....	18,850	40	10	40	60	250	420	2,320	14,050	1,440	220
Percent of returns.....	1.5	0.2	0.0	0.0	0.0	0.2	0.5	2.3	59.6	41.7	16.1
Percent of taxpayers.....	2.5	100.0	0.1	0.0	0.0	0.2	0.5	2.3	59.7	41.7	16.1
Amount of AMT (thousands of dollars).....	113,670	349	58	77	227	447	884	6,286	59,499	15,840	30,003
Average per return (dollars).....	6,030	8,725	5,800	1,925	3,783	1,788	2,105	2,709	4,235	11,000	136,377
Percent of income tax [2].....	1.6	110.8	2.0	0.1	0.0	0.1	0.1	0.4	4.6	2.7	2.2
<b>CALIFORNIA</b>											
Number of AMT returns.....	759,870	1,290	270	940	1,020	4,460	12,920	122,640	533,480	68,700	14,140
Percent of returns.....	4.4	0.4	0.0	0.0	0.0	0.2	0.9	5.8	75.2	63.5	26.2
Percent of taxpayers.....	6.8	104.9	0.1	0.1	0.0	0.2	1.0	5.9	75.3	63.6	26.2
Amount of AMT (thousands of dollars).....	6,981,295	38,274	1,413	2,417	4,771	9,179	26,128	331,286	3,417,629	1,123,808	2,026,389
Average per return (dollars).....	9,187	29,670	5,233	2,571	4,677	2,058	2,022	2,701	6,406	16,358	143,309
Percent of income tax [2].....	4.1	105.5	3.3	0.2	0.1	0.1	0.2	0.9	8.9	6.3	4.3
<b>COLORADO</b>											
Number of AMT returns.....	60,410	150	40	150	190	370	740	6,630	46,550	4,440	1,160
Percent of returns.....	2.4	0.4	0.0	0.0	0.0	0.1	0.3	2.0	50.9	35.3	20.5
Percent of taxpayers.....	3.4	107.1	0.1	0.1	0.0	0.1	0.3	2.0	51.0	35.4	20.5
Amount of AMT (thousands of dollars).....	349,550	2,874	354	309	708	801	1,878	18,168	182,374	58,589	83,495
Average per return (dollars).....	5,786	19,160	8,850	2,060	3,726	2,165	2,538	2,740	3,918	13,196	71,978
Percent of income tax [2].....	1.6	104.3	4.8	0.1	0.1	0.0	0.1	0.3	3.7	2.7	1.9
<b>CONNECTICUT</b>											
Number of AMT returns.....	96,460	90	20	80	90	380	1,130	14,400	69,850	8,760	1,670
Percent of returns.....	5.5	0.4	0.0	0.0	0.0	0.2	0.7	5.5	81.0	53.4	16.9
Percent of taxpayers.....	7.6	100.0	0.1	0.0	0.0	0.2	0.7	5.5	81.1	53.4	16.9
Amount of AMT (thousands of dollars).....	742,930	1,426	169	146	294	1,000	1,739	32,534	413,478	122,572	169,572
Average per return (dollars).....	7,702	15,844	8,450	1,825	3,267	2,632	1,539	2,259	5,920	13,992	101,540
Percent of income tax [2].....	2.8	105.8	2.5	0.1	0.0	0.1	0.1	0.7	8.4	4.3	1.6
<b>DELAWARE</b>											
Number of AMT returns.....	9,690	20	10	20	20	70	170	1,250	7,250	750	150
Percent of returns.....	2.2	0.5	0.0	0.0	0.0	0.1	0.4	2.3	59.3	46.6	22.1
Percent of taxpayers.....	3.1	200.0	0.1	0.0	0.0	0.1	0.4	2.3			

2010													
State		Number of AMT returns		Percent of returns		Percent of taxpayers		Amount of AMT (thousands of dollars)		Average per return (dollars)		Percent of income tax [2]	
HAWAII		12,450	30	10	40	40	40	150	310	1,950	8,710	1,030	190
	Number of AMT returns.....	12,450	30	10	40	40	40	150	310	1,950	8,710	1,030	190
	Percent of returns.....	1.8	0.2	0.0	0.0	0.0	0.0	0.2	0.5	2.5	55.2	55.4	27.5
	Percent of taxpayers.....	2.7	150.0	0.1	0.0	0.0	0.0	0.2	0.5	2.6	55.2	55.4	27.5
	Amount of AMT (thousands of dollars).....	86,531	526	16	127	267	281	874	5,483	45,524	14,716	18,718	
	Average per return (dollars).....	6,950	17,533	1,600	3,175	6,675	1,873	2,819	2,812	5,227	14,287	98,516	
	Percent of income tax [2].....	2.1	183.9	1.1	0.2	0.1	0.1	0.2	0.5	5.6	4.9	3.9	
IDAHO		10,730	40	10	40	40	40	100	200	1,400	7,790	940	180
	Number of AMT returns.....	10,730	40	10	40	40	40	100	200	1,400	7,790	940	180
	Percent of returns.....	1.6	0.3	0.0	0.0	0.0	0.0	0.1	0.3	2.3	60.3	47.0	20.5
	Percent of taxpayers.....	2.4	100.0	0.1	0.0	0.0	0.0	0.1	0.3	2.3	60.4	47.0	20.5
	Amount of AMT (thousands of dollars).....	66,100	641	30	29	113	189	424	4,346	38,874	12,781	8,673	
	Average per return (dollars).....	6,160	16,025	3,000	725	2,825	1,890	2,120	3,104	4,990	13,597	48,183	
	Percent of income tax [2].....	1.8	103.6	1.6	0.1	0.0	0.0	0.1	0.5	5.6	3.9	1.3	
ILLINOIS		198,040	320	60	310	360	1,180	3,490	28,520	147,570	13,790	2,440	
	Number of AMT returns.....	198,040	320	60	310	360	1,180	3,490	28,520	147,570	13,790	2,440	
	Percent of returns.....	3.2	0.4	0.0	0.0	0.0	0.0	0.1	0.6	3.8	71.1	41.9	15.4
	Percent of taxpayers.....	4.8	103.2	0.1	0.0	0.0	0.0	0.2	0.6	3.8	71.1	41.9	15.4
	Amount of AMT (thousands of dollars).....	1,160,104	6,742	143	619	1,429	2,422	5,564	62,501	709,743	174,938	196,003	
	Average per return (dollars).....	5,858	21,069	2,383	1,997	3,969	2,053	1,594	2,191	4,810	12,686	80,329	
	Percent of income tax [2].....	2.1	112.7	0.7	0.1	0.1	0.1	0.1	0.5	6.1	3.1	1.4	
INDIANA		42,290	70	20	90	90	410	740	4,990	32,610	2,790	470	
	Number of AMT returns.....	42,290	70	20	90	90	410	740	4,990	32,610	2,790	470	
	Percent of returns.....	1.4	0.2	0.0	0.0	0.0	0.0	0.1	0.3	1.7	55.1	30.8	12.4
	Percent of taxpayers.....	2.1	100.0	0.0	0.0	0.0	0.0	0.1	0.3	1.7	55.1	30.8	12.4
	Amount of AMT (thousands of dollars).....	196,981	6,227	161	117	218	599	1,279	12,148	121,997	31,585	22,651	
	Average per return (dollars).....	4,658	88,957	8,050	1,300	2,422	1,461	1,728	2,434	3,741	11,321	48,194	
	Percent of income tax [2].....	1.1	97.5	1.8	0.0	0.0	0.0	0.1	0.2	3.7	2.0	0.8	
IOWA		27,820	40	10	70	40	180	310	3,320	21,470	2,110	290	
	Number of AMT returns.....	27,820	40	10	70	40	180	310	3,320	21,470	2,110	290	
	Percent of returns.....	1.9	0.2	0.0	0.0	0.0	0.0	0.1	0.2	2.1	64.2	43.2	16.5
	Percent of taxpayers.....	2.7	133.3	0.0	0.0	0.0	0.0	0.1	0.2	2.1	64.3	43.2	16.5
	Amount of AMT (thousands of dollars).....	146,216	274	19	83	137	348	657	8,418	100,521	24,693	11,067	
	Average per return (dollars).....	5,256	6,850	1,900	1,186	3,425	1,933	2,119	2,536	4,682	11,703	38,162	
	Percent of income tax [2].....	1.5	160.2	0.4	0.1	0.0	0.0	0.1	0.3	5.5	3.0	0.9	
KANSAS		25,810	60	10	50	50	190	330	2,860	20,000	1,930	340	
	Number of AMT returns.....	25,810	60	10	50	50	190	330	2,860	20,000	1,930	340	
	Percent of returns.....	1.9	0.4	0.0	0.0	0.0	0.0	0.1	0.3	1.9	57.8	35.0	14.5
	Percent of taxpayers.....	2.9	100.0	0.0	0.0	0.0	0.0	0.1	0.3	2.0	57.9	35.0	14.5
	Amount of AMT (thousands of dollars).....	149,042	1,172	582	70	289	389	653	7,281	82,413	22,098	34,095	
	Average per return (dollars).....	5,775	19,533	58,200	1,400	5,780	2,047	1,979	2,546	4,121	11,450	100,279	
	Percent of income tax [2].....	1.5	106.1	12.2	0.1	0.0	0.0	0.1	0.3	4.3	2.3	1.6	
KENTUCKY		29,880	60	20	80	70	250	510	3,760	22,460	2,330	340	
	Number of AMT returns.....	29,880	60	20	80	70	250	510	3,760	22,460	2,330	340	
	Percent of returns.....	1.6	0.3	0.0	0.0	0.0	0.0	0.1	0.3	2.3	66.1	46.1	17.7
	Percent of taxpayers.....	2.4	120.0	0.1	0.0	0.0	0.0	0.1	0.3	2.3	66.2	46.1	17.7
	Amount of AMT (thousands of dollars).....	174,511	908	28	150	318	435	906	8,710	110,075	25,966	27,015	
	Average per return (dollars).....	5,840	15,133	1,400	1,875	4,543	1,740	1,776	2,316	4,901	11,144	79,456	
	Percent of income tax [2].....	1.7	101.9	0.5	0.1	0.0	0.0	0.1	0.3	5.9	3.0	2.0	
LOUISIANA		31,090	110	20	110	100	860	1,620	5,750	20,210	1,900	410	
	Number of AMT returns.....	31,090	110	20	110	100	860	1,620	5,750	20,210	1,900	410	
	Percent of returns.....	1.6	0.5	0.0	0.0	0.0	0.0	0.1	0.3	2.8	42.5	24.8	11.2
	Percent of taxpayers.....	2.5	122.2	0.1	0.0	0.0	0.0	0.1	0.3	2.9	42.7	24.8	11.2
	Amount of AMT (thousands of dollars).....	139,993	4,329	86	259	306	1,382	2,845	15,195	74,055	22,546	18,989	
	Average per return (dollars).....	4,503	39,355	4,300	2,355	3,060	1,607	1,756	2,643	3,664	11,666	46,315	
	Percent of income tax [2].....	1.0	127.6	1.6	0.2	0.0	0.1	0.2	0.4	2.8	1.7	0.6	
MAINE		12,940	20	--	20	20	80	170	2,000	9,460	990	180	
	Number of AMT returns.....	12,940	20	--	20	20	80	170	2,000	9,460	990	180	
	Percent of returns.....	2.0	0.2	--	0.0	0.0	0.0	0.					

MISSISSIPPI												
Number of AMT returns.....	13,790	60	10	50	70	390	650	2,250	9,260	920	130	
Percent of returns.....	1.1	0.4	0.0	0.0	0.0	0.3	0.7	2.4	46.9	31.6	11.6	
Percent of taxpayers.....	1.9	120.0	0.1	0.0	0.0	0.3	0.8	2.4	47.2	31.6	11.6	
Amount of AMT (thousands of dollars).....	57,102	1,096	210	111	182	487	1,157	5,770	33,419	8,700	5,970	
Average per return (dollars).....	4,141	18,267	21,000	2,220	2,600	1,249	1,780	2,564	3,609	9,457	45,923	
Percent of income tax [2].....	1.0	109.6	6.3	0.1	0.0	0.1	0.2	0.4	3.1	1.8	0.8	
MISSOURI												
Number of AMT returns.....	49,040	80	30	120	120	420	800	5,870	37,230	3,750	620	
Percent of returns.....	1.8	0.2	0.0	0.0	0.0	0.1	0.3	2.2	62.8	39.7	15.0	
Percent of taxpayers.....	2.7	114.3	0.1	0.0	0.0	0.1	0.3	2.2	62.9	39.8	15.0	
Amount of AMT (thousands of dollars).....	273,255	939	93	143	455	814	1,721	14,393	164,386	42,611	47,699	
Average per return (dollars).....	5,572	11,738	3,100	1,192	3,792	1,938	2,151	2,452	4,415	11,363	76,934	
Percent of income tax [2].....	1.5	114.9	1.1	0.1	0.0	0.0	0.1	0.3	5.0	2.6	1.4	
MONTANA												
Number of AMT returns.....	8,850	20	300	170	30	90	180	1,170	6,010	740	140	
Percent of returns.....	1.8	0.2	0.4	0.1	0.0	0.1	0.4	2.6	60.2	48.7	24.1	
Percent of taxpayers.....	2.7	100.0	3.6	0.3	0.0	0.1	0.4	2.6	60.3	48.7	24.1	
Amount of AMT (thousands of dollars).....	51,131	391	126	176	74	203	321	3,435	29,530	9,647	7,228	
Average per return (dollars).....	5,778	19,550	420	1,035	2,467	2,256	1,783	2,936	4,913	13,036	51,629	
Percent of income tax [2].....	1.8	106.0	8.1	0.4	0.0	0.1	0.1	0.5	5.4	3.8	1.7	
NEBRASKA												
Number of AMT returns.....	19,150	30	10	50	50	110	220	2,230	14,630	1,610	220	
Percent of returns.....	2.2	0.2	0.0	0.0	0.0	0.1	0.3	2.3	68.2	47.8	15.9	
Percent of taxpayers.....	3.1	100.0	0.1	0.0	0.0	0.1	0.3	2.3	68.2	47.8	15.9	
Amount of AMT (thousands of dollars).....	109,167	550	13	127	90	186	473	5,670	71,421	18,425	12,213	
Average per return (dollars).....	5,701	18,333	1,300	2,540	1,800	1,691	2,150	2,543	4,882	11,444	55,514	
Percent of income tax [2].....	1.8	105.6	0.4	0.2	0.0	0.0	0.1	0.4	6.0	3.3	1.1	
NEVADA												
Number of AMT returns.....	13,370	140	30	70	80	260	530	2,720	7,980	1,100	480	
Percent of returns.....	1.0	0.6	0.0	0.0	0.0	0.1	0.5	2.2	29.4	23.4	16.5	
Percent of taxpayers.....	1.6	116.7	0.2	0.0	0.0	0.2	0.5	2.3	29.5	23.5	16.6	
Amount of AMT (thousands of dollars).....	108,466	4,813	60	293	236	425	900	7,235	37,832	18,160	38,513	
Average per return (dollars).....	8,113	34,379	2,000	4,186	2,950	1,635	1,698	2,660	4,741	16,509	80,235	
Percent of income tax [2].....	1.1	104.6	2.3	0.3	0.0	0.0	0.1	0.3	2.5	2.2	1.2	
NEW HAMPSHIRE												
Number of AMT returns.....	14,620	20	n.a	20	40	80	220	2,180	10,980	850	230	
Percent of returns.....	2.1	0.2	n.a	0.0	0.0	0.1	0.3	2.3	46.6	30.6	19.3	
Percent of taxpayers.....	2.9	100.0	n.a	0.0	0.0	0.1	0.3	2.3	46.6	30.6	19.3	
Amount of AMT (thousands of dollars).....	76,381	227	32	17	133	268	343	5,042	43,533	12,283	14,503	
Average per return (dollars).....	5,224	11,350	n.a	850	3,325	3,350	1,559	2,313	3,965	14,451	63,057	
Percent of income tax [2].....	1.3	67.2	1.4	0.0	0.0	0.1	0.1	0.3	3.4	2.5	1.5	
NEW JERSEY												
Number of AMT returns.....	255,680	250	50	320	320	1,100	4,110	45,090	182,800	19,420	2,230	
Percent of returns.....	5.9	0.4	0.0	0.0	0.0	0.2	1.0	6.9	81.6	55.1	14.1	
Percent of taxpayers.....	8.4	108.7	0.1	0.1	0.0	0.2	1.1	6.9	81.6	55.2	14.1	
Amount of AMT (thousands of dollars).....	1,637,143	4,154	214	539	1,256	1,957	6,038	97,703	1,079,608	254,100	191,574	
Average per return (dollars).....	6,403	16,616	4,280	1,684	3,925	1,779	1,469	2,167	5,906	13,084	85,908	
Percent of income tax [2].....	3.2	103.8	1.3	0.2	0.1	0.1	0.2	0.9	8.5	4.2	1.5	
NEW MEXICO												
Number of AMT returns.....	11,150	40	10	40	30	200	400	1,770	7,800	680	160	
Percent of returns.....	1.2	0.3	0.0	0.0	0.0	0.2	0.6	2.2	45.6	33.2	18.6	
Percent of taxpayers.....	2.0	100.0	0.1	0.0	0.0	0.2	0.6	2.2	45.7	33.2	18.8	
Amount of AMT (thousands of dollars).....	57,254	830	39	73	94	286	775	4,812	30,545	8,943	10,858	
Average per return (dollars).....	5,135	20,750	3,900	1,825	3,133	1,430	1,938	2,719	3,916	13,151	67,863	
Percent of income tax [2].....	1.2	104.4	1.9	0.1	0.0	0.1	0.1	0.3	3.3	2.5	1.6	
NEW YORK												
Number of AMT returns.....	459,640	650	130	530	620	2,990	12,230	106,930	286,640	39,490	9,420	
Percent of returns.....	4.9	0.5	0.0	0.0	0.0	0.2	1.6	9.6	84.7	60.9	22.7	
Percent of taxpayers.....	7.3	108.3	0.1	0.1	0.0	0.3	1.6	9.7	84.8	61.0	22.7	
Amount of AMT (thousands of dollars).....	4,455,268	29,022	786	1,224	2,904	5,500	18,072	247,570	1,991,504	650,185	1,508,501	
Average per return (dollars).....	9,693	44,649	6,046	2,309	4,684	1,839	1,478	2,315	6,948	16,465	160,138	
Percent of income tax [2].....	4.0	103.1	2.8	0.2	0.1	0.1	0.3	1.3	10.3	5.8	3.5	
NORTH CAROLINA												
Number of AMT returns.....	94,420	140	40	180	150	640	1,210	11,080	72,370	7,620	990</td	

Oregon												
Number of AMT returns.....	47,400	60	20	110	90	220	560	6,810	35,060	3,880	600	
Percent of returns.....	2.6	0.2	0.0	0.0	0.0	0.1	0.3	3.4	74.3	61.6	24.6	
Percent of taxpayers.....	3.9	100.0	0.1	0.1	0.0	0.1	0.3	3.4	74.4	61.6	24.6	
Amount of AMT (thousands of dollars).....	333,058	1,230	41	270	268	571	1,197	17,210	210,273	54,432	47,564	
Average per return (dollars).....	7,027	20,500	2,050	2,455	2,978	2,595	2,138	2,527	5,998	14,029	79,273	
Percent of income tax [2].....	2.8	129.2	1.0	0.2	0.0	0.0	0.1	0.5	8.4	5.3	2.8	
Pennsylvania												
Number of AMT returns.....	152,470	170	60	210	260	890	2,180	18,990	118,290	9,860	1,560	
Percent of returns.....	2.5	0.2	0.0	0.0	0.0	0.1	0.4	2.7	66.5	36.7	13.7	
Percent of taxpayers.....	3.6	94.4	0.1	0.0	0.0	0.1	0.4	2.7	66.6	36.7	13.8	
Amount of AMT (thousands of dollars).....	810,403	5,166	292	444	863	1,532	3,596	42,547	505,662	112,525	137,777	
Average per return (dollars).....	5,315	30,388	4,867	2,114	3,319	1,721	1,650	2,240	4,275	11,412	88,319	
Percent of income tax [2].....	1.7	109.1	1.6	0.1	0.0	0.0	0.1	0.4	5.0	2.4	1.5	
Rhode Island												
Number of AMT returns.....	13,800	10	n.a	20	30	70	210	2,280	10,020	990	170	
Percent of returns.....	2.7	0.2	n.a	0.0	0.0	0.1	0.5	3.7	72.6	48.3	20.0	
Percent of taxpayers.....	3.8	100.0	n.a	0.0	0.0	0.1	0.5	3.7	72.7	48.3	20.0	
Amount of AMT (thousands of dollars).....	87,657	111	14	45	93	172	340	4,766	52,190	13,540	16,387	
Average per return (dollars).....	6,352	11,100	n.a	2,250	3,100	2,457	1,619	2,090	5,209	13,677	96,394	
Percent of income tax [2].....	2.2	137.0	0.8	0.1	0.0	0.0	0.1	0.5	6.9	3.9	2.3	
South Carolina												
Number of AMT returns.....	33,830	70	30	80	90	340	620	4,180	25,190	2,760	470	
Percent of returns.....	1.6	0.3	0.0	0.0	0.0	0.1	0.4	2.2	58.3	44.2	18.3	
Percent of taxpayers.....	2.6	87.5	0.1	0.0	0.0	0.1	0.4	2.2	58.3	44.2	18.3	
Amount of AMT (thousands of dollars).....	185,108	917	96	116	330	534	1,274	10,425	115,153	33,936	22,326	
Average per return (dollars).....	5,472	13,100	3,200	1,450	3,667	1,571	2,055	2,494	4,571	12,296	47,502	
Percent of income tax [2].....	1.6	103.3	1.8	0.1	0.0	0.0	0.1	0.3	5.0	3.3	1.3	
South Dakota												
Number of AMT returns.....	4,250	20	50	170	20	60	90	490	2,880	390	100	
Percent of returns.....	1.0	0.3	0.1	0.2	0.0	0.1	0.2	1.3	31.1	21.1	12.8	
Percent of taxpayers.....	1.5	100.0	0.5	0.3	0.0	0.1	0.2	1.3	31.1	21.1	12.8	
Amount of AMT (thousands of dollars).....	18,466	433	40	285	75	75	138	1,217	9,702	3,471	3,030	
Average per return (dollars).....	4,345	21,650	800	1,676	3,750	1,250	1,533	2,484	3,369	8,900	30,300	
Percent of income tax [2].....	0.6	121.6	2.4	0.8	0.0	0.0	0.2	0.2	1.8	1.0	0.5	
Tennessee												
Number of AMT returns.....	24,780	120	30	120	130	390	680	3,670	17,360	1,800	480	
Percent of returns.....	0.9	0.3	0.0	0.0	0.0	0.1	0.3	1.5	27.7	17.6	11.0	
Percent of taxpayers.....	1.3	100.0	0.1	0.0	0.0	0.1	0.3	1.5	27.7	17.6	11.0	
Amount of AMT (thousands of dollars).....	123,291	2,825	272	237	457	1,023	1,483	10,116	60,884	22,249	23,743	
Average per return (dollars).....	4,975	23,542	9,067	1,975	3,515	2,623	2,181	2,756	3,507	12,361	49,465	
Percent of income tax [2].....	0.7	104.9	3.3	0.1	0.0	0.1	0.1	0.2	1.7	1.2	0.6	
Texas												
Number of AMT returns.....	202,530	550	90	580	590	3,610	7,150	32,520	142,450	11,640	3,360	
Percent of returns.....	1.7	0.4	0.0	0.0	0.0	0.2	0.8	2.6	37.7	18.8	10.5	
Percent of taxpayers.....	2.7	103.8	0.1	0.0	0.0	0.3	0.8	2.6	37.8	18.8	10.5	
Amount of AMT (thousands of dollars).....	961,078	17,745	621	1,308	1,770	5,350	12,009	78,607	477,956	139,886	225,826	
Average per return (dollars).....	4,745	32,264	6,900	2,255	3,000	1,482	1,680	2,417	3,355	12,018	67,210	
Percent of income tax [2].....	0.9	102.5	1.9	0.1	0.0	0.1	0.2	0.3	2.2	1.3	0.8	
Utah												
Number of AMT returns.....	21,210	90	20	120	90	230	370	2,530	15,650	1,720	400	
Percent of returns.....	1.8	0.6	0.0	0.0	0.0	0.1	0.3	1.9	56.0	41.0	19.9	
Percent of taxpayers.....	2.7	112.5	0.1	0.1	0.0	0.1	0.3	2.0	56.2	41.0	19.9	
Amount of AMT (thousands of dollars).....	119,677	1,445	12	111	215	657	783	6,652	62,252	20,539	27,010	
Average per return (dollars).....	5,642	16,056	600	925	2,389	2,857	2,116	2,629	3,978	11,941	67,525	
Percent of income tax [2].....	1.6	108.7	0.3	0.1	0.0	0.1	0.1	0.4	4.3	3.0	1.7	
Vermont												
Number of AMT returns.....	7,300	10	--	20	20	30	70	1,050	5,380	600	140	
Percent of returns.....	2.3	0.2	--	0.0	0.0	0.1	0.2	3.2	72.3	61.9	35.0	
Percent of taxpayers.....	3.2	100.0	--	0.0	0.0	0.1	0.2	3.2	72.4	61.9	35.0	
Amount of AMT (thousands of dollars).....	55,691	45	--	33	22	156	219	2,976	32,452	9,562	10,228	
Average per return (dollars).....	7,629	4,500	--	1,650	1,100	5,200	3,129	2,834	6,032	15,937	73,057	
Percent of income tax [2].....	2.8	125.0	--	0.1	0.0	0.1	0.1	0.6	8.3	6.2	4.0	
Virginia												
Number of AMT returns.....	133,170	170	40</									

<b>WYOMING</b>											
Number of AMT returns.....	3,270	10	--	20	10	90	160	590	1,880	310	210
Percent of returns.....	1.2	0.2	--	0.0	0.0	0.2	0.5	1.6	27.2	27.2	26.3
Percent of taxpayers.....	1.6	100.0	--	0.1	0.0	0.2	0.5	1.6	27.3	27.2	26.3
Amount of AMT (thousands of dollars).....	31,106	217	--	33	340	118	242	2,197	8,421	5,974	13,564
Average per return (dollars).....	9,513	21,700	--	1,650	34,000	1,311	1,513	3,724	4,479	19,271	64,590
Percent of income tax [2].....	1.0	102.8	--	0.1	0.3	0.1	0.1	0.3	2.2	3.0	1.2
<b>OTHER AREAS [3]</b>											
Number of AMT returns.....	16,560	20	10	60	150	610	860	3,530	8,600	1,820	900
Percent of returns.....	2.4	0.0	0.0	0.1	0.1	0.9	2.1	6.0	28.4	20.0	15.0
Percent of taxpayers.....	5.3	25.0	0.3	0.1	0.2	1.2	2.7	7.6	32.3	21.6	16.0
Amount of AMT (thousands of dollars).....	83,878	213	70	56	353	376	774	6,092	27,884	13,365	34,695
Average per return (dollars).....	5,065	10,650	7,000	933	2,353	616	900	1,726	3,242	7,343	38,550
Percent of income tax [2].....	1.6	74.2	6.0	0.1	0.2	0.2	0.3	0.8	3.2	2.1	1.4

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, March 2015, and Tax Policy Center calculations.

13-Mar-15

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2012

Item	All returns	Size of adjusted gross income									
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>											
Number of AMT returns.....	4,246,690	8,060	2,010	8,900	8,910	33,750	79,350	651,360	2,830,750	497,810	125,790
Percent of returns.....	2.9	0.4	--	--	--	0.2	0.7	4.2	67.7	71.0	32.1
Percent of taxpayers.....	4.4	105.8	0.1	0.1	--	0.2	0.7	4.2	68.0	71.3	32.2
Amount of AMT (thousands of dollars).....	32,865,460	196,213	8,837	17,632	32,529	58,520	134,717	1,509,847	17,130,711	6,828,374	6,948,081
Average per return (dollars).....	7,739	24,344	4,397	1,981	3,651	1,734	1,698	2,318	6,052	13,717	55,236
Percent of income tax [2].....	2.8	106.8	2.0	0.1	--	0.1	0.1	0.6	7.4	6.0	2.3
<b>ALABAMA</b>											
Number of AMT returns.....	25,660	60	20	60	80	390	650	3,120	17,180	3,420	690
Percent of returns.....	1.3	0.2	--	--	--	0.2	0.4	1.7	45.3	54.5	23.2
Percent of taxpayers.....	2.0	100.0	0.1	--	--	0.2	0.4	1.7	45.4	54.5	23.3
Amount of AMT (thousands of dollars).....	144,465	1,604	115	90	442	663	1,402	7,703	76,866	32,167	23,412
Average per return (dollars).....	5,630	26,733	5,750	1,500	5,525	1,700	2,157	2,469	4,474	9,406	33,930
Percent of income tax [2].....	1.2	101.4	1.9	0.1	0.1	0.1	0.1	0.3	3.7	3.1	1.2
<b>ALASKA</b>											
Number of AMT returns.....	4,730	10	--	20	30	80	130	680	3,260	410	110
Percent of returns.....	1.3	0.3	--	--	--	0.2	0.4	1.3	31.3	29.5	15.7
Percent of taxpayers.....	1.7	100.0	--	--	--	0.2	0.4	1.3	31.3	29.5	15.7
Amount of AMT (thousands of dollars).....	18,161	177	17	37	147	153	250	1,511	10,898	3,447	1,523
Average per return (dollars).....	3,840	17,700	--	1,850	4,900	1,913	1,923	2,222	3,343	8,407	13,845
Percent of income tax [2].....	0.6	102.3	0.9	0.1	0.1	0.1	0.1	0.2	1.9	1.4	0.3
<b>ARIZONA</b>											
Number of AMT returns.....	48,610	180	50	170	180	610	1,110	6,160	32,830	5,910	1,410
Percent of returns.....	1.8	0.4	--	--	--	0.2	0.5	2.3	50.5	60.0	28.6
Percent of taxpayers.....	2.7	112.5	0.1	0.1	--	0.2	0.5	2.3	50.7	60.2	28.7
Amount of AMT (thousands of dollars).....	297,627	2,058	107	427	598	868	2,044	16,059	157,639	63,115	54,711
Average per return (dollars).....	6,123	11,433	2,140	2,512	3,322	1,423	1,841	2,607	4,802	10,679	38,802
Percent of income tax [2].....	1.6	115.2	1.7	0.2	--	0.1	0.3	0.4	4.5	4.0	1.5
<b>ARKANSAS</b>											
Number of AMT returns.....	20,040	70	20	70	70	250	390	2,390	13,720	2,570	490
Percent of returns.....	1.6	0.4	--	--	--	0.2	0.4	2.5	63.8	74.9	28.8
Percent of taxpayers.....	2.6	116.7	0.1	--	--	0.2	0.4	2.5	64.0	75.1	28.8
Amount of AMT (thousands of dollars).....	139,917	842	39	193	253	385	770	6,232	75,560	27,302	28,340
Average per return (dollars).....	6,982	12,029	1,950	2,757	3,614	1,540	1,974	2,608	5,507	10,623	57,837
Percent of income tax [2].....	2.0	105.6	1.3	0.2	--	0.1	0.1	0.4	6.4	5.0	1.9
<b>CALIFORNIA</b>											
Number of AMT returns.....	757,400	1,430	270	1,040	1,010	4,780	13,090	123,480	497,710	88,600	25,980
Percent of returns.....	4.5	0.4	--	--	--	0.2	1.0	6.2	77.4	87.7	44.4
Percent of taxpayers.....	6.9	107.5	0.1	0.1	--	0.2	1.0	6.2	77.6	87.9	44.6
Amount of AMT (thousands of dollars).....	7,256,161	32,337	775	2,342	4,274	9,217	24,049	308,097	3,539,377	1,472,359	1,863,334
Average per return (dollars).....	9,580	22,613	2,870	2,252	4,232	1,928	1,837	2,495	7,111	16,618	71,722
Percent of income tax [2].....	4.4	106.2	1.8	0.2	0.1	0.1	0.2	0.9	10.1	9.1	3.9
<b>COLORADO</b>											
Number of AMT returns.....	64,410	140	40	200	140	400	720	6,450	46,190	8,010	2,130
Percent of returns.....	2.6	0.3	--	--	--	0.1	0.3	2.1	55.9	64.2	32.7
Percent of taxpayers.....	3.7	107.7	0.1	0.1	--	0.1	0.3	2.1	56.0	64.3	32.8
Amount of AMT (thousands of dollars).....	444,392	2,209	208	418	414	931	1,803	17,136	223,351	89,996	107,927
Average per return (dollars).....	6,899	15,779	5,200	2,090	2,957	2,328	2,504	2,657	4,835	11,235	50,670
Percent of income tax [2].....	2.0	116.0	2.7	0.2	--	0.1	0.1	0.3	4.9	4.5	2.2
<b>CONNECTICUT</b>											
Number of AMT returns.....	102,860	90	20	110	80	470	1,220	15,460	67,820	14,230	3,360
Percent of returns.....	5.9	0.4	--	--	--	0.2	0.7	6.1	84.0	86.5	30.8
Percent of taxpayers.....	8.1	112.5	0.1	0.1	--	0.2	0.8	6.1	84.2	86.6	30.9
Amount of AMT (thousands of dollars).....	938,613	2,039	135	168	242	880	1,717	33,305	477,865	213,776	208,485
Average per return (dollars).....	9,125	22,656	6,750	1,527	3,025	1,872	1,407	2,154	7,046	15,023	62,049
Percent of income tax [2].....	3.7	109.7	2.0	0.1	--	0.1	0.1	0.8	10.2	7.8	2.1
<b>DELAWARE</b>											
Number of AMT returns.....	10,150	10	--	20	20	70	140	1,250	7,200	1,160	260
Percent of returns.....	2.3	0.2	--	--	--	0.1	0.3	2.4	63.3	73.0	32.1
Percent of taxpayers.....	3.3	50.0	--	--	--	0.1	0.4	2.4	63.4	73.4	32.1
Amount of AMT (thousands of dollars).....	66,223	182	22	33	72	88	201	2,771	38,360	14	

HAWAII												
Number of AMT returns.....	13,030	20	10	40	50	140	280	1,970	8,590	1,550	380	
Percent of returns.....	2.0	0.2	--	--	0.1	0.5	2.7	59.6	80.7	44.7		
Percent of taxpayers.....	2.8	100.0	0.1	--	--	0.2	0.5	2.8	59.8	81.2	44.7	
Amount of AMT (thousands of dollars).....	101,733	302	15	88	195	249	498	4,979	50,902	22,625	21,879	
Average per return (dollars).....	7,808	15,100	1,500	2,200	3,900	1,779	1,779	2,527	5,926	14,597	57,576	
Percent of income tax [2].....	2.5	107.5	0.9	0.1	0.1	0.1	0.1	0.4	6.9	7.8	4.2	
IDAHO												
Number of AMT returns.....	11,180	30	10	30	40	100	230	1,400	7,390	1,520	420	
Percent of returns.....	1.6	0.2	--	--	0.1	0.4	2.5	64.9	75.2	41.2		
Percent of taxpayers.....	2.6	100.0	0.1	--	--	0.1	0.4	2.5	65.1	75.2	41.6	
Amount of AMT (thousands of dollars).....	83,985	775	71	53	82	218	524	3,757	43,779	19,592	15,133	
Average per return (dollars).....	7,512	25,833	7,100	1,767	2,050	2,180	2,278	2,684	5,924	12,889	36,031	
Percent of income tax [2].....	2.3	111.0	3.4	0.1	--	0.1	0.1	0.4	7.2	6.1	2.1	
ILLINOIS												
Number of AMT returns.....	211,740	360	70	330	390	1,390	3,680	30,880	145,600	24,540	4,500	
Percent of returns.....	3.5	0.4	--	--	0.2	0.7	4.3	75.2	72.9	24.3		
Percent of taxpayers.....	5.2	109.1	0.1	0.1	--	0.2	0.7	4.3	75.3	73.0	24.3	
Amount of AMT (thousands of dollars).....	1,470,780	6,706	232	733	1,425	2,318	6,043	66,254	847,137	298,119	241,812	
Average per return (dollars).....	6,946	18,628	3,314	2,221	3,654	1,668	1,642	2,146	5,818	12,148	53,736	
Percent of income tax [2].....	2.7	112.3	1.1	0.2	0.1	0.1	0.1	0.5	7.7	5.4	1.7	
INDIANA												
Number of AMT returns.....	47,000	80	40	120	100	520	790	5,140	33,220	5,930	1,080	
Percent of returns.....	1.6	0.2	--	--	0.1	0.3	1.8	60.5	64.0	24.4		
Percent of taxpayers.....	2.4	100.0	0.1	--	--	0.1	0.3	1.8	60.6	64.1	24.4	
Amount of AMT (thousands of dollars).....	286,223	4,104	57	202	402	969	1,465	11,023	163,747	59,848	44,406	
Average per return (dollars).....	6,090	51,300	1,425	1,683	4,020	1,863	1,854	2,145	4,929	10,092	41,117	
Percent of income tax [2].....	1.6	104.7	0.6	0.1	--	0.1	0.1	0.2	5.3	3.9	1.6	
IOWA												
Number of AMT returns.....	30,140	60	20	70	70	190	310	3,200	21,420	4,010	800	
Percent of returns.....	2.1	0.4	--	--	0.1	0.2	2.1	66.8	75.0	33.3		
Percent of taxpayers.....	2.9	120.0	0.1	--	--	0.1	0.2	2.1	66.9	75.0	33.5	
Amount of AMT (thousands of dollars).....	194,426	623	11	240	197	410	646	7,011	118,419	44,643	22,226	
Average per return (dollars).....	6,451	10,383	550	3,429	2,814	2,158	2,084	2,191	5,528	11,133	27,783	
Percent of income tax [2].....	2.0	110.5	0.2	0.2	--	0.1	0.3	6.7	5.3	1.4		
KANSAS												
Number of AMT returns.....	31,420	60	20	70	70	250	330	3,310	22,260	4,280	800	
Percent of returns.....	2.4	0.3	--	--	0.1	0.3	2.4	67.7	75.2	28.4		
Percent of taxpayers.....	3.5	120.0	0.1	--	--	0.1	0.3	2.4	67.9	75.2	28.4	
Amount of AMT (thousands of dollars).....	220,982	1,211	188	137	227	372	699	7,571	119,351	47,927	43,300	
Average per return (dollars).....	7,033	20,183	9,400	1,957	3,243	1,488	2,118	2,287	5,362	11,198	54,125	
Percent of income tax [2].....	2.3	102.4	4.1	0.1	--	0.1	0.3	6.6	5.2	2.1		
KENTUCKY												
Number of AMT returns.....	31,920	70	20	80	60	310	460	3,910	22,260	4,000	760	
Percent of returns.....	1.7	0.3	--	--	0.1	0.3	2.5	69.8	76.3	32.2		
Percent of taxpayers.....	2.6	116.7	0.1	--	--	0.1	0.3	2.5	69.8	76.3	32.2	
Amount of AMT (thousands of dollars).....	227,061	1,248	45	74	158	520	817	9,140	131,100	47,974	35,984	
Average per return (dollars).....	7,113	17,829	2,250	925	2,633	1,677	1,776	2,338	5,889	11,994	47,347	
Percent of income tax [2].....	2.3	109.3	0.8	--	--	0.1	0.4	7.4	5.6	2.5		
LOUISIANA												
Number of AMT returns.....	37,320	130	30	140	120	820	1,490	5,770	23,670	4,280	880	
Percent of returns.....	1.9	0.5	--	--	0.3	1.0	3.0	51.8	51.8	19.3		
Percent of taxpayers.....	2.9	118.2	0.1	0.1	--	0.3	1.0	3.0	52.1	51.9	19.4	
Amount of AMT (thousands of dollars).....	204,482	4,883	127	518	588	1,271	2,878	14,844	108,931	41,511	28,929	
Average per return (dollars).....	5,479	37,562	4,233	3,700	4,900	1,550	1,932	2,573	4,602	9,699	32,874	
Percent of income tax [2].....	1.4	118.3	2.1	0.3	0.1	0.1	0.2	0.4	4.2	3.0	0.9	
MAINE												
Number of AMT returns.....	13,410	10	10	10	20	70	190	2,200	9,060	1,500	340	
Percent of returns.....	2.1	0.1	--	--	0.1	0.3	4.0	78.4	84.7	42.5		
Percent of taxpayers.....	3.0	100.0	0.1	--	--	0.1	0.4	78.7	84.7	43.0		
Amount of AMT (thousands of dollars).....	101,102	72	24	14	39	108	331	5,199	60,068	22,515	12,731	
Average per return (dollars).....	7,539	7,200	2,400	1,400	1,950	1,543	1,742	2,363	6,630	15,010	37,444	
Percent of income tax [2].....	2.9	194.6	1.2	--	--	0.1	0.6	9.5	8.2	2.8		
MARYLAND												
Number of AMT returns.....	133,530	120	30	150	130	1,010	2,830	21,990	91,480	13,310	2,480	
Percent of returns.....	4.7	0.4	--	--	0.3	1						

MISSISSIPPI												
Number of AMT returns.....	15,600	50	20	50	70	390	620	2,290	9,740	2,030	340	
Percent of returns.....	1.2	0.3	--	--	--	0.3	0.7	2.6	52.9	63.6	23.3	
Percent of taxpayers.....	2.2	100.0	0.1	--	--	0.3	0.7	2.6	53.4	63.8	23.3	
Amount of AMT (thousands of dollars).....	82,870	941	117	218	164	568	1,353	6,181	46,000	19,447	7,881	
Average per return (dollars).....	5,312	18,820	5,850	4,360	2,343	1,456	2,182	2,699	4,723	9,580	23,179	0.9
Percent of income tax [2].....	1.4	129.6	3.1	0.2	--	0.1	0.2	0.4	4.6	3.8		
MISSOURI												
Number of AMT returns.....	52,710	110	30	140	100	430	790	6,010	36,800	7,030	1,290	
Percent of returns.....	1.9	0.3	--	--	--	0.1	0.3	2.4	66.5	71.3	26.1	
Percent of taxpayers.....	2.9	122.2	0.1	--	--	0.1	0.3	2.4	66.6	71.4	26.1	
Amount of AMT (thousands of dollars).....	348,652	1,185	45	191	341	723	1,516	14,300	198,014	76,771	55,567	
Average per return (dollars).....	6,615	10,773	1,500	1,364	3,410	1,681	1,919	2,379	5,381	10,920	43,075	
Percent of income tax [2].....	2.0	110.2	0.5	0.1	--	--	0.1	0.3	6.4	4.8	1.5	
MONTANA												
Number of AMT returns.....	9,050	20	150	170	50	80	200	1,040	5,780	1,270	300	
Percent of returns.....	1.9	0.2	0.2	0.1	--	0.1	0.5	2.5	62.6	75.6	38.0	
Percent of taxpayers.....	2.8	100.0	1.6	0.3	0.1	0.1	0.5	2.5	62.8	76.0	38.0	
Amount of AMT (thousands of dollars).....	74,469	503	45	184	196	145	361	2,856	31,991	14,891	23,295	
Average per return (dollars).....	8,229	25,150	300	1,082	3,920	1,813	1,805	2,746	5,535	11,725	77,650	
Percent of income tax [2].....	2.6	101.8	2.7	0.4	0.1	--	0.1	0.4	6.4	5.7	4.1	
NEBRASKA												
Number of AMT returns.....	20,390	30	10	60	30	130	230	2,180	14,280	2,800	640	
Percent of returns.....	2.3	0.3	--	--	--	0.1	0.3	2.4	70.4	78.2	34.6	
Percent of taxpayers.....	3.4	100.0	0.1	0.1	--	0.1	0.3	2.4	70.6	78.2	34.6	
Amount of AMT (thousands of dollars).....	134,078	276	12	75	163	204	328	4,782	80,144	32,409	15,684	
Average per return (dollars).....	6,576	9,200	1,200	1,250	5,433	1,569	1,426	2,194	5,612	11,575	24,506	
Percent of income tax [2].....	2.2	101.8	0.4	0.1	--	--	0.1	0.3	7.1	5.8	1.2	
NEVADA												
Number of AMT returns.....	16,320	170	20	80	70	300	530	2,810	9,670	1,790	890	
Percent of returns.....	1.3	0.7	--	--	--	0.2	0.5	2.5	38.9	40.5	27.0	
Percent of taxpayers.....	1.9	113.3	0.1	0.1	--	0.2	0.5	2.5	39.2	40.9	27.2	
Amount of AMT (thousands of dollars).....	127,657	4,430	197	228	186	520	923	7,893	44,453	21,412	47,414	
Average per return (dollars).....	7,822	26,059	9,850	2,850	2,657	1,733	1,742	2,809	4,597	11,962	53,274	
Percent of income tax [2].....	1.3	119.0	6.6	0.2	--	0.1	0.1	0.4	3.3	3.0	1.5	
NEW HAMPSHIRE												
Number of AMT returns.....	16,920	40	10	30	30	90	250	2,390	12,070	1,580	430	
Percent of returns.....	2.5	0.4	--	--	--	0.1	0.4	2.6	56.2	54.7	30.3	
Percent of taxpayers.....	3.4	133.3	0.1	--	--	0.1	0.4	2.6	56.3	54.9	30.3	
Amount of AMT (thousands of dollars).....	98,382	1,501	17	71	155	132	436	5,357	55,111	18,121	17,480	
Average per return (dollars).....	5,815	37,525	1,700	2,367	5,167	1,467	1,744	2,241	4,566	11,469	40,651	
Percent of income tax [2].....	1.7	101.6	0.7	0.1	--	--	0.1	0.3	4.6	3.9	1.6	
NEW JERSEY												
Number of AMT returns.....	268,130	240	60	300	310	1,170	4,400	49,450	176,540	29,920	5,730	
Percent of returns.....	6.2	0.4	--	--	--	0.2	1.1	7.7	84.3	88.7	33.6	
Percent of taxpayers.....	8.8	109.1	0.1	0.1	--	0.2	1.1	7.8	84.5	88.8	33.7	
Amount of AMT (thousands of dollars).....	2,071,698	4,086	131	592	1,001	2,362	6,152	102,157	1,240,011	457,272	257,933	
Average per return (dollars).....	7,726	17,025	2,183	1,973	3,229	2,019	1,398	2,066	7,024	15,283	45,014	
Percent of income tax [2].....	4.2	99.5	0.8	0.2	0.1	0.1	0.2	0.9	10.5	8.1	2.1	
NEW MEXICO												
Number of AMT returns.....	12,430	40	10	50	60	200	360	1,650	8,290	1,400	370	
Percent of returns.....	1.4	0.3	--	--	--	0.2	0.5	2.1	50.7	61.9	32.5	
Percent of taxpayers.....	2.2	100.0	0.1	--	--	0.2	0.5	2.1	50.9	62.2	32.7	
Amount of AMT (thousands of dollars).....	69,972	798	18	105	429	332	641	4,250	38,671	14,719	10,008	
Average per return (dollars).....	5,629	19,950	1,800	2,100	7,150	1,660	1,781	2,576	4,665	10,514	27,049	
Percent of income tax [2].....	1.4	109.9	0.9	0.1	0.1	0.1	0.1	0.3	4.4	4.1	1.4	
NEW YORK												
Number of AMT returns.....	485,080	680	130	590	650	3,650	13,160	115,230	273,410	56,440	21,130	
Percent of returns.....	5.2	0.5	--	--	--	0.3	1.7	10.8	87.2	91.6	48.2	
Percent of taxpayers.....	7.7	107.9	0.1	0.1	--	0.3	1.7	10.9	87.5	91.8	48.3	
Amount of AMT (thousands of dollars).....	5,122,974	23,701	892	1,369	2,199	5,383	18,416	260,285	2,223,384	1,065,993	1,521,351	
Average per return (dollars).....	10,561	34,854	6,862	2,320	3,383	1,475	1,399	2,259	8,132	18,887	72,000	
Percent of income tax [2].....	4.9	111.3	3.1	0.2	0.1	0.1	0.3	1.4	12.3	10.4	3.9	
NORTH CAROLINA												
Number of AMT returns.....	100,960	170	40	220	160	670	1,230	11,				

Oregon												
Number of AMT returns.....	48,050	70	20	110	110	260	590	6,930	33,090	5,580	1,280	
Percent of returns.....	2.7	0.2	--	--	--	0.1	0.4	3.8	76.9	88.3	46.2	
Percent of taxpayers.....	4.0	100.0	0.1	0.1	--	0.1	0.4	3.8	77.1	88.3	46.4	
Amount of AMT (thousands of dollars).....	395,932	2,572	26	140	741	686	1,176	17,564	229,087	87,302	56,638	
Average per return (dollars).....	8,240	36,743	1,300	1,273	6,736	2,638	1,993	2,534	6,923	15,646	44,248	
Percent of income tax [2].....	3.5	101.3	0.6	0.1	0.1	0.1	0.1	0.6	9.9	8.8	3.4	
Pennsylvania												
Number of AMT returns.....	163,590	200	60	250	250	920	2,240	20,560	117,670	18,400	3,040	
Percent of returns.....	2.7	0.3	--	--	--	0.1	0.4	3.1	71.5	68.4	22.9	
Percent of taxpayers.....	3.9	100.0	0.1	--	--	0.1	0.4	3.1	71.6	68.4	22.9	
Amount of AMT (thousands of dollars).....	1,049,417	4,453	152	376	1,627	1,605	3,842	43,817	638,998	206,606	147,942	
Average per return (dollars).....	6,415	22,265	2,533	1,504	6,508	1,745	1,715	2,131	5,430	11,229	48,665	
Percent of income tax [2].....	2.2	105.3	0.8	0.1	0.1	--	0.1	0.4	6.8	4.6	1.5	
Rhode Island												
Number of AMT returns.....	14,400	10	--	20	20	70	190	2,290	10,010	1,490	300	
Percent of returns.....	2.8	0.2	--	--	--	0.1	0.4	3.9	76.9	78.4	31.9	
Percent of taxpayers.....	4.0	100.0	--	--	--	0.1	0.4	3.9	77.0	78.4	31.9	
Amount of AMT (thousands of dollars).....	109,313	410	3	57	71	161	248	5,002	62,015	19,481	21,865	
Average per return (dollars).....	7,591	41,000	--	2,850	3,550	2,300	1,305	2,184	6,195	13,074	72,883	
Percent of income tax [2].....	2.9	112.0	0.2	0.1	--	--	0.1	0.5	8.6	6.3	3.1	
South Carolina												
Number of AMT returns.....	35,110	80	30	90	100	350	580	4,040	24,210	4,660	960	
Percent of returns.....	1.7	0.3	--	--	--	0.1	0.4	2.3	62.1	75.4	32.7	
Percent of taxpayers.....	2.7	100.0	0.1	--	--	0.1	0.4	2.3	62.2	75.6	32.7	
Amount of AMT (thousands of dollars).....	236,402	1,420	113	205	315	622	1,005	9,774	135,153	56,405	31,391	
Average per return (dollars).....	6,733	17,750	3,767	2,278	3,150	1,777	1,733	2,419	5,583	12,104	32,699	
Percent of income tax [2].....	2.1	104.5	1.9	0.1	--	0.1	0.1	0.3	6.5	5.8	1.8	
South Dakota												
Number of AMT returns.....	5,760	30	10	90	20	60	90	490	3,920	810	250	
Percent of returns.....	1.4	0.4	--	0.1	--	0.1	0.2	1.4	44.3	42.2	23.6	
Percent of taxpayers.....	2.0	100.0	0.1	0.2	--	0.1	0.2	1.4	44.4	42.4	23.6	
Amount of AMT (thousands of dollars).....	30,649	329	74	173	69	103	164	1,301	15,635	7,475	5,326	
Average per return (dollars).....	5,321	10,967	7,400	1,922	3,450	1,717	1,822	2,655	3,989	9,228	21,304	
Percent of income tax [2].....	1.0	114.6	3.9	0.4	--	--	0.1	0.2	3.1	2.4	0.7	
Tennessee												
Number of AMT returns.....	33,990	140	30	160	110	430	670	3,820	23,670	3,900	1,080	
Percent of returns.....	1.2	0.4	--	--	--	0.1	0.3	1.6	40.7	38.0	20.4	
Percent of taxpayers.....	1.9	107.7	0.1	--	--	0.1	0.3	1.6	40.8	38.1	20.4	
Amount of AMT (thousands of dollars).....	173,117	2,211	36	239	352	752	1,447	9,701	88,799	35,766	33,813	
Average per return (dollars).....	5,093	15,793	1,200	1,494	3,200	1,749	2,160	2,540	3,752	9,171	31,308	
Percent of income tax [2].....	0.9	103.8	0.4	0.1	--	--	0.1	0.2	2.7	2.1	0.8	
Texas												
Number of AMT returns.....	241,530	590	110	610	620	3,410	6,500	32,380	166,120	24,300	6,890	
Percent of returns.....	2.1	0.4	--	--	--	0.2	0.7	2.7	48.7	40.0	18.9	
Percent of taxpayers.....	3.3	101.7	0.1	--	--	0.3	0.7	2.7	48.8	40.1	18.9	
Amount of AMT (thousands of dollars).....	1,290,593	18,271	503	1,337	2,701	5,671	11,594	77,375	658,257	233,889	280,995	
Average per return (dollars).....	5,343	30,968	4,573	2,192	4,356	1,663	1,784	2,390	3,963	9,625	40,783	
Percent of income tax [2].....	1.3	102.6	1.5	0.1	0.1	0.1	0.2	0.4	3.4	2.3	0.9	
Utah												
Number of AMT returns.....	22,200	80	30	150	110	230	350	2,470	15,000	3,040	760	
Percent of returns.....	1.9	0.5	--	0.1	--	0.1	0.3	2.1	60.0	69.6	30.6	
Percent of taxpayers.....	3.0	114.3	0.1	0.1	0.1	0.2	0.3	2.1	60.2	69.9	30.8	
Amount of AMT (thousands of dollars).....	149,400	986	42	171	351	413	733	6,094	76,280	34,663	29,669	
Average per return (dollars).....	6,730	12,325	1,400	1,140	3,191	1,796	2,094	2,467	5,085	11,402	39,038	
Percent of income tax [2].....	2.0	107.6	1.0	0.2	0.1	0.1	0.1	0.3	5.8	5.1	1.7	
Vermont												
Number of AMT returns.....	7,480	10	10	10	20	30	100	1,060	5,160	870	230	
Percent of returns.....	2.3	0.2	--	--	--	0.1	0.3	3.4	75.3	86.1	48.9	
Percent of taxpayers.....	3.3	--	0.2	--	--	0.1	0.4	3.5	75.5	86.1	48.9	
Amount of AMT (thousands of dollars).....	70,168	66	8	31	44	80	172	2,924	35,628	18,194	13,020	
Average per return (dollars).....	9,381	6,600	800	3,100	2,200	2,667	1,720	2,758	6,905	20,913	56,609	
Percent of income tax [2].....	3.6	300.0	0.7	0.1	--	--	0.1	0.6	9.7	11.6	5.0	
Virginia												
Number of AMT returns.....	141,090	160	60	170	160	670	1,550	15,770	105,940	14,270	2,350	
Percent of returns.....	3.7	0.4	--</									

<b>WYOMING</b>											
Number of AMT returns.....	4,150	20	10	20	10	90	160	590	2,400	560	310
Percent of returns.....	1.4	0.4	--	--	--	0.2	0.5	1.7	37.1	44.1	34.1
Percent of taxpayers.....	2.0	100.0	0.2	0.1	--	0.2	0.5	1.7	37.2	44.1	34.4
Amount of AMT (thousands of dollars).....	34,674	347	36	41	29	105	361	1,739	10,764	7,774	13,478
Average per return (dollars).....	8,355	17,350	3,600	2,050	2,900	1,167	2,256	2,947	4,485	13,882	43,477
Percent of income tax [2].....	1.0	103.3	3.1	0.1	--	--	0.1	0.3	3.0	3.7	0.8
<b>OTHER AREAS [3]</b>											
Number of AMT returns.....	18,540	30	20	70	170	680	900	3,440	9,430	2,570	1,230
Percent of returns.....	2.8	--	--	0.1	0.1	1.0	2.2	6.1	31.7	27.5	19.5
Percent of taxpayers.....	6.0	30.0	0.5	0.1	0.2	1.4	2.9	7.8	39.2	32.4	22.0
Amount of AMT (thousands of dollars).....	87,507	390	12	177	169	414	730	5,843	33,549	16,543	29,681
Average per return (dollars).....	4,720	13,000	600	2,529	994	609	811	1,699	3,558	6,437	24,131
Percent of income tax [2].....	1.5	75.6	1.2	0.3	0.1	0.2	0.3	0.8	3.9	2.7	1.1

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, March 2015, and Tax Policy Center calculations.

13-Mar-15

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2011

Item	All returns	Size of adjusted gross income								
		Under \$1 [1]	\$1 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>										
Number of AMT returns.....	4,282,368	6,992	24,851	12,593	46,702	97,916	808,676	2,779,981	415,650	89,007
Percent of returns.....	2.9	0.2	--	--	0.2	0.8	5.5	73.1	69.0	29.3
Percent of taxpayers.....	4.5	102.4	0.1	--	0.3	0.8	5.5	73.4	69.3	29.4
Amount of AMT (thousands of dollars).....	30,883,614	153,621	28,734	35,119	72,589	161,827	1,808,521	17,158,149	5,779,679	5,685,373
Average per return (dollars).....	7,212	21,971	1,156	2,789	1,554	1,653	2,236	6,172	2,142	63,876
Percent of income tax [2].....	2.9	105.1	0.2	0.1	0.1	0.2	0.7	8.1	5.9	2.6
<b>ALABAMA</b>										
Number of AMT returns.....	25,940	72	157	96	519	734	3,687	17,516	2,746	413
Percent of returns.....	1.2	0.2	--	--	0.2	0.5	2.1	50.6	51.7	18.5
Percent of taxpayers.....	2.1	112.5	0.1	--	0.2	0.5	2.1	50.7	51.9	18.5
Amount of AMT (thousands of dollars).....	137,798	1,367	165	289	776	1,377	9,155	78,913	25,773	19,982
Average per return (dollars).....	5,312	18,986	1,051	3,010	1,495	1,876	2,483	4,505	9,386	48,383
Percent of income tax [2].....	1.3	112.8	0.1	--	0.1	0.1	0.3	4.2	3.0	1.1
<b>ALASKA</b>										
Number of AMT returns.....	4,777	15	29	17	74	152	795	3,320	317	58
Percent of returns.....	1.3	0.3	--	--	0.1	0.4	1.6	35.6	25.3	10.7
Percent of taxpayers.....	1.7	68.2	--	--	0.2	0.4	1.6	35.7	25.3	10.7
Amount of AMT (thousands of dollars).....	18,037	152	27	90	325	331	1,956	11,271	2,827	1,059
Average per return (dollars).....	3,776	10,133	931	5,294	4,392	2,178	2,460	3,395	8,918	18,259
Percent of income tax [2].....	0.6	104.8	0.1	--	0.1	0.1	0.2	2.1	1.3	0.3
<b>ARIZONA</b>										
Number of AMT returns.....	45,670	156	271	207	782	1,225	6,901	30,857	4,424	847
Percent of returns.....	1.6	0.3	--	--	0.2	0.6	2.7	52.4	53.6	22.8
Percent of taxpayers.....	2.6	108.3	0.1	--	0.2	0.6	2.7	52.6	53.8	22.9
Amount of AMT (thousands of dollars).....	260,721	3,016	611	514	1,148	2,224	17,537	146,987	47,598	41,086
Average per return (dollars).....	5,709	19,333	2,255	2,483	1,468	1,816	2,541	4,763	10,759	48,508
Percent of income tax [2].....	1.6	107.3	0.3	--	0.1	0.1	0.4	4.6	3.6	1.6
<b>ARKANSAS</b>										
Number of AMT returns.....	19,383	56	98	83	329	445	2,685	13,240	2,132	315
Percent of returns.....	1.6	0.2	--	--	0.2	0.5	3.0	68.9	72.2	25.2
Percent of taxpayers.....	2.6	107.7	0.1	--	0.2	0.5	3.0	69.0	72.4	25.4
Amount of AMT (thousands of dollars).....	129,017	630	187	222	527	1,007	6,177	72,869	22,579	24,819
Average per return (dollars).....	6,656	11,250	1,908	2,675	1,602	2,263	2,301	5,504	10,591	78,790
Percent of income tax [2].....	2.1	108.2	0.2	--	0.1	0.1	0.4	6.9	4.8	2.6
<b>CALIFORNIA</b>										
Number of AMT returns.....	762,219	1,173	1,700	1,178	6,809	16,296	155,886	485,718	75,073	18,386
Percent of returns.....	4.5	0.3	--	--	0.3	1.2	8.1	82.9	87.0	40.8
Percent of taxpayers.....	7.1	102.4	0.1	--	0.3	1.2	8.2	83.1	87.3	40.9
Amount of AMT (thousands of dollars).....	6,880,251	23,213	3,939	5,299	13,470	30,892	382,283	3,571,043	1,279,855	1,570,257
Average per return (dollars).....	9,027	19,789	2,317	4,498	1,978	1,896	2,452	7,352	17,048	85,405
Percent of income tax [2].....	4.9	104.6	0.3	0.1	0.1	0.3	1.2	11.2	9.2	4.7
<b>COLORADO</b>										
Number of AMT returns.....	61,842	130	280	173	528	885	7,202	44,806	6,428	1,410
Percent of returns.....	2.6	0.3	--	--	0.2	0.4	2.5	61.2	61.7	28.2
Percent of taxpayers.....	3.7	111.1	0.1	--	0.2	0.4	2.5	61.4	61.9	28.3
Amount of AMT (thousands of dollars).....	395,578	3,731	416	534	888	1,866	17,701	216,805	72,859	80,779
Average per return (dollars).....	6,397	28,700	1,486	3,087	1,682	2,108	2,458	4,839	11,335	57,290
Percent of income tax [2].....	2.1	116.5	0.2	--	0.1	0.1	0.4	5.4	4.4	2.2
<b>CONNECTICUT</b>										
Number of AMT returns.....	104,397	76	153	121	577	1,538	19,338	67,513	12,464	2,617
Percent of returns.....	6.0	0.3	--	--	0.2	0.9	7.8	88.0	82.5	27.6
Percent of taxpayers.....	8.2	105.6	0.1	--	0.3	0.9	7.8	88.2	82.6	27.6
Amount of AMT (thousands of dollars).....	875,142	1,838	363	931	792	2,043	39,767	476,993	175,579	176,835
Average per return (dollars).....	8,383	24,184	2,373	7,694	1,373	1,328	2,056	7,065	14,087	67,572
Percent of income tax [2].....	3.8	97.0	0.2	0.1	0.1	0.1	0.9	10.6	6.9	2.2
<b>DELAWARE</b>										
Number of AMT returns.....	10,308	10	26	22	109	167	1,564	7,196	1,027	187
Percent of returns.....	2.4	0.2	--	--	0.2	0.4	3.1	69.9	75.2	29.4
Percent of taxpayers.....	3.4	83.3	--	--	0.2	0.4	3.1	70.1	75.3	29.5
Amount of AMT (thousands of dollars).....	64,178	70	92	60	147	264	3,233	39,112	12,408	8,793
Average per return (dollars).....	6,226	7,000	3,538	2,727	1,349	1,581	2,067	5,435	12,082	47,021
Percent of income tax [2].....	2.2	104.5	0.2	--	0.1	0.1	0.4	7.0	5.7	2.6
<b>DISTRICT OF COLUMBIA</b>										
Number of AMT returns.....	18,769	16	27	20	119	344	3,022	12,750	2,026	445
Percent of returns.....	5.7	0.3	--	--	0.2	1.2</td				

<b>GEORGIA</b>											
Number of AMT returns.....	114,694	268	10,983	2,183	1,920	2,511	15,613	69,361	10,417	1,438	
Percent of returns.....	2.5	0.2	0.5	0.2	0.4	0.8	4.0	70.7	70.1	22.6	
Percent of taxpayers.....	4.3	98.9	1.8	0.3	0.4	0.8	4.0	70.8	70.3	22.6	
Amount of AMT (thousands of dollars).....	605,626	3,486	4,173	1,803	2,602	4,173	35,445	373,746	113,606	66,591	
Average per return (dollars).....	5,280	13,007	380	826	1,355	1,662	2,270	5,388	10,906	46,308	
Percent of income tax [2].....	2.4	108.3	1.1	0.1	0.1	0.2	0.5	6.9	4.7	1.6	
<b>HAWAII</b>											
Number of AMT returns.....	12,238	26	46	39	190	364	2,172	7,996	1,168	237	
Percent of returns.....	1.8	0.2	--	--	0.2	0.6	3.2	62.7	72.8	38.0	
Percent of taxpayers.....	2.7	123.8	0.1	--	0.2	0.6	3.2	62.8	73.1	38.5	
Amount of AMT (thousands of dollars).....	82,904	300	66	60	303	775	5,322	45,817	15,534	14,726	
Average per return (dollars).....	6,774	11,538	1,435	1,538	1,595	2,129	2,450	5,730	13,300	62,135	
Percent of income tax [2].....	2.3	108.7	0.1	--	0.1	0.2	0.5	6.9	6.3	4.4	
<b>IDAHO</b>											
Number of AMT returns.....	10,619	27	63	48	130	235	1,511	7,175	1,190	240	
Percent of returns.....	1.6	0.2	--	--	0.1	0.4	3.0	71.2	75.7	34.6	
Percent of taxpayers.....	2.6	108.0	0.1	--	0.2	0.4	3.0	71.4	76.1	34.8	
Amount of AMT (thousands of dollars).....	71,347	706	59	129	177	540	3,682	43,678	14,871	7,506	
Average per return (dollars).....	6,719	26,148	937	2,688	1,362	2,298	2,437	6,088	12,497	31,275	
Percent of income tax [2].....	2.3	102.0	0.1	--	--	0.1	0.5	8.0	6.0	1.7	
<b>ILLINOIS</b>											
Number of AMT returns.....	207,486	308	504	371	1,929	4,461	37,508	139,792	19,606	3,007	
Percent of returns.....	3.4	0.3	--	--	0.2	0.8	5.5	79.3	68.1	20.5	
Percent of taxpayers.....	5.1	104.4	0.1	--	0.2	0.9	5.5	79.4	68.3	20.5	
Amount of AMT (thousands of dollars).....	1,283,818	4,703	952	1,171	2,654	6,597	74,530	804,212	221,248	167,749	
Average per return (dollars).....	6,187	15,269	1,889	3,156	1,376	1,479	1,987	5,753	11,285	55,786	
Percent of income tax [2].....	2.6	106.8	0.2	--	0.1	0.2	0.6	8.0	4.6	1.6	
<b>INDIANA</b>											
Number of AMT returns.....	46,730	77	178	122	674	979	6,216	33,112	4,753	619	
Percent of returns.....	1.5	0.2	--	--	0.2	0.4	2.4	67.2	61.5	19.4	
Percent of taxpayers.....	2.4	100.0	--	--	0.2	0.4	2.4	67.3	61.6	19.5	
Amount of AMT (thousands of dollars).....	260,656	2,988	306	332	1,250	1,927	13,076	165,802	46,685	28,290	
Average per return (dollars).....	5,578	38,805	1,719	2,721	1,855	1,968	2,104	5,007	9,822	45,703	
Percent of income tax [2].....	1.6	100.8	0.1	--	0.1	0.1	0.3	5.9	3.6	1.4	
<b>IOWA</b>											
Number of AMT returns.....	27,730	41	108	74	246	368	4,001	19,688	2,869	335	
Percent of returns.....	2.0	0.2	--	--	0.1	0.3	2.9	73.4	71.1	21.9	
Percent of taxpayers.....	2.8	107.9	0.1	--	0.1	0.3	2.9	73.5	71.2	21.9	
Amount of AMT (thousands of dollars).....	163,365	563	169	362	358	635	8,572	109,709	30,510	12,488	
Average per return (dollars).....	5,891	13,732	1,565	4,892	1,455	1,726	2,142	5,572	10,634	37,278	
Percent of income tax [2].....	2.0	103.3	0.1	--	--	0.1	0.4	7.3	4.7	1.3	
<b>KANSAS</b>											
Number of AMT returns.....	30,391	48	94	92	269	388	4,073	21,600	3,369	458	
Percent of returns.....	2.3	0.2	--	--	0.1	0.3	3.1	73.8	71.2	22.5	
Percent of taxpayers.....	3.4	102.1	0.1	--	0.2	0.3	3.1	73.9	71.3	22.6	
Amount of AMT (thousands of dollars).....	201,567	680	152	265	477	695	8,989	118,412	37,580	34,316	
Average per return (dollars).....	6,632	14,167	1,617	2,880	1,773	1,791	2,207	5,482	11,155	74,926	
Percent of income tax [2].....	2.3	105.8	0.1	--	0.1	0.1	0.4	7.2	4.9	2.4	
<b>KENTUCKY</b>											
Number of AMT returns.....	31,984	60	144	93	409	588	4,882	22,038	3,289	481	
Percent of returns.....	1.7	0.2	--	--	0.2	0.4	3.3	75.2	73.3	28.2	
Percent of taxpayers.....	2.6	105.3	0.1	--	0.2	0.4	3.3	75.4	73.3	28.3	
Amount of AMT (thousands of dollars).....	211,585	1,697	124	251	597	1,058	10,717	132,211	38,860	26,069	
Average per return (dollars).....	6,615	28,283	861	2,699	1,460	1,799	2,195	5,999	11,815	54,198	
Percent of income tax [2].....	2.3	108.3	0.1	--	0.1	0.1	0.4	8.0	5.3	2.5	
<b>LOUISIANA</b>											
Number of AMT returns.....	33,045	98	235	213	1,117	1,595	5,820	20,608	2,891	468	
Percent of returns.....	1.6	0.3	--	--	0.5	1.1	3.3	55.9	47.5	16.9	
Percent of taxpayers.....	2.6	106.5	0.1	0.1	0.5	1.1	3.3	56.2	47.6	16.9	
Amount of AMT (thousands of dollars).....	156,269	1,581	426	706	1,236	2,940	14,194	93,156	27,048	14,982	
Average per return (dollars).....	4,729	16,133	1,813	3,315	1,107	1,843	2,439	4,520	9,356	32,013	
Percent of income tax [2].....	1.4	107.9	0.2	0.1	0.1	0.2	0.5	4.4	2.7	0.9	
<b>MAINE</b>											
Number of AMT returns.....	13,517	10	37	22	117	226	2,772	8,857	1,255	221	
Percent of returns.....	2.1	0.1	--	--	0.1	0.4	5.4	84.5	84.7	39.3	
Percent of taxpayers.....	3.1	66.7	--	--	0.1	0.4	5.4	84.8	84.9	39.4	
Amount of AMT (thousands of dollars).....	99,685	160	30	64	214	344	6,458	60,462	18,021	13,932	
Average per return (dollars).....	7,375	16,000	811	2,909	1,829	1,522	2,330	6,826	14,359	63,041	
Percent of income tax [2].....	3.1	72.1	--	--	0.1	0.8	10.4	7.8	4.6		
<b>MARYLAND</b>											
Number of AMT returns.....	139,661	85	220	199	1,451	3,770	27,959	92,535	11,572	1,870	
Percent of returns.....	4.9	0.2	--	--	0.4	1.4	6.6	81.6	86.2	30.9	
Percent of taxpayers.....	6.9	98.8	0.1	--	0.4	1.4	6.7	81.7	86.3	31.0	
Amount											

<b>MINNESOTA</b>											
Number of AMT returns.....	82,241	102	206	130	472	912	11,690	58,233	9,150	1,346	
Percent of returns.....	3.2	0.3	--	--	0.1	0.4	3.8	81.1	80.5	28.4	
Percent of taxpayers.....	4.4	107.4	0.1	--	0.1	0.4	3.8	81.2	80.6	28.4	
Amount of AMT (thousands of dollars).....	580,176	1,667	384	551	991	1,762	25,472	359,984	113,683	75,682	
Average per return (dollars).....	7,055	16,343	1,864	4,238	2,100	1,932	2,179	6,182	12,424	56,227	
Percent of income tax [2].....	3.0	113.8	0.2	--	0.1	0.1	0.5	9.0	6.1	2.4	
<b>MISSISSIPPI</b>											
Number of AMT returns.....	14,609	46	107	80	506	655	2,472	9,113	1,444	186	
Percent of returns.....	1.1	0.2	--	--	0.3	0.8	3.0	57.5	58.9	20.1	
Percent of taxpayers.....	2.0	115.0	0.1	--	0.4	0.8	3.0	58.0	59.1	20.2	
Amount of AMT (thousands of dollars).....	74,517	745	189	172	607	1,261	5,997	43,337	12,824	9,385	
Average per return (dollars).....	5,101	16,196	1,766	2,150	1,200	1,925	2,426	4,756	8,881	50,457	
Percent of income tax [2].....	1.5	117.3	0.2	--	0.1	0.2	0.4	5.0	3.2	1.8	
<b>MISSOURI</b>											
Number of AMT returns.....	51,980	88	193	119	569	893	7,375	36,205	5,713	825	
Percent of returns.....	1.9	0.2	--	--	0.2	0.4	3.1	72.2	69.6	22.7	
Percent of taxpayers.....	2.9	98.9	--	--	0.2	0.4	3.1	72.4	69.8	22.7	
Amount of AMT (thousands of dollars).....	326,373	1,574	332	294	1,054	1,531	16,654	195,993	62,326	46,615	
Average per return (dollars).....	6,279	17,886	1,720	2,471	1,852	1,714	2,258	5,413	10,910	56,503	
Percent of income tax [2].....	2.1	102.9	0.1	--	0.1	0.1	0.4	7.0	4.6	1.8	
<b>MONTANA</b>											
Number of AMT returns.....	8,588	11	629	48	107	207	1,237	5,241	941	167	
Percent of returns.....	1.8	0.1	0.3	--	0.2	0.5	3.3	68.9	73.0	34.4	
Percent of taxpayers.....	2.7	91.7	0.8	0.1	0.2	0.5	3.3	69.0	73.1	34.6	
Amount of AMT (thousands of dollars).....	67,830	339	360	124	148	428	3,305	29,670	11,910	21,546	
Average per return (dollars).....	7,898	30,818	572	2,583	1,383	2,068	2,672	5,661	12,657	129,018	
Percent of income tax [2].....	2.8	102.4	0.7	0.1	--	0.1	0.6	7.1	5.8	6.6	
<b>NEBRASKA</b>											
Number of AMT returns.....	18,877	24	80	45	143	250	2,822	13,152	2,062	299	
Percent of returns.....	2.2	0.2	--	--	0.1	0.3	3.4	77.2	75.9	25.3	
Percent of taxpayers.....	3.2	77.4	0.1	--	0.1	0.3	3.4	77.4	75.9	25.3	
Amount of AMT (thousands of dollars).....	121,350	255	152	157	196	417	5,484	76,176	23,607	14,906	
Average per return (dollars).....	6,428	10,625	1,900	3,489	1,371	1,668	1,943	5,792	11,449	49,853	
Percent of income tax [2].....	2.3	99.6	0.2	--	--	0.1	0.4	8.0	5.5	1.9	
<b>NEVADA</b>											
Number of AMT returns.....	16,100	126	137	82	400	685	3,006	9,614	1,469	581	
Percent of returns.....	1.2	0.4	--	--	0.2	0.7	2.8	42.7	37.1	22.8	
Percent of taxpayers.....	1.9	115.6	0.1	--	0.2	0.7	2.8	43.0	37.5	23.1	
Amount of AMT (thousands of dollars).....	111,773	2,382	260	237	610	1,116	7,583	43,997	18,665	36,923	
Average per return (dollars).....	6,942	18,905	1,898	2,890	1,525	1,629	2,523	4,576	12,706	63,551	
Percent of income tax [2].....	1.3	145.8	0.2	--	0.1	0.1	0.4	3.6	2.9	1.8	
<b>NEW HAMPSHIRE</b>											
Number of AMT returns.....	16,998	29	57	33	143	273	2,871	12,128	1,176	288	
Percent of returns.....	2.5	0.3	--	--	0.1	0.4	3.3	61.7	48.4	25.6	
Percent of taxpayers.....	3.4	100.0	0.1	--	0.2	0.4	3.3	61.8	48.5	25.7	
Amount of AMT (thousands of dollars).....	89,597	562	69	87	203	471	6,148	55,549	13,969	12,539	
Average per return (dollars).....	5,271	19,379	1,211	2,636	1,420	1,725	2,141	4,580	11,878	43,538	
Percent of income tax [2].....	1.7	102.2	0.1	--	--	0.1	0.4	5.1	3.5	1.5	
<b>NEW JERSEY</b>											
Number of AMT returns.....	280,164	208	476	338	1,756	5,788	64,925	175,246	26,809	4,618	
Percent of returns.....	6.5	0.3	--	--	0.3	1.5	10.4	88.8	87.8	32.0	
Percent of taxpayers.....	9.2	103.5	0.1	--	0.3	1.5	10.4	88.9	88.0	32.0	
Amount of AMT (thousands of dollars).....	2,031,284	3,915	758	1,041	2,422	8,010	130,406	1,271,765	409,546	203,420	
Average per return (dollars).....	7,250	18,822	1,592	3,080	1,379	1,384	2,009	7,257	15,276	44,049	
Percent of income tax [2].....	4.5	114.9	0.2	0.1	0.1	0.2	1.2	11.3	8.0	2.1	
<b>NEW MEXICO</b>											
Number of AMT returns.....	12,283	33	86	43	252	407	1,893	8,285	1,047	237	
Percent of returns.....	1.3	0.2	--	--	0.2	0.6	2.5	56.0	56.8	29.5	
Percent of taxpayers.....	2.2	103.1	0.1	--	0.2	0.6	2.6	56.2	56.9	29.6	
Amount of AMT (thousands of dollars).....	64,806	766	208	277	352	1,024	4,728	38,291	10,552	8,608	
Average per return (dollars).....	5,276	23,212	2,419	6,442	1,397	2,516	2,498	4,622	10,078	36,321	
Percent of income tax [2].....	1.4	105.4	0.2	0.1	0.1	0.2	0.4	4.8	3.6	1.8	
<b>NEW YORK</b>											
Number of AMT returns.....	508,972	589	929	750	5,023	17,372	145,503	268,460	51,875	18,471	
Percent of returns.....	5.4	0.4	--	--	0.4	2.3	14.2	90.9	91.8	48.3	
Percent of taxpayers.....	8.1	104.8	0.1	--	0.4	2.3	14.3	91.1	92.0	48.4	
Amount of AMT (thousands of dollars).....	5,039,258	15,702	1,950	3,211	6,650	24,013	321,329	2,275,523	991,426	1,399,454	
Average per return (dollars).....	9,901	26,659	2,099	4,281	1,324	1,382	2,208	8,476	19,112	75,765	
Percent of income tax [2].....	5.3	103.7	0.2	0.1	0.1	0.4	1.8	13.1	10.5	4.4	
<b>NORTH CAROLINA</b>											
Number of AMT returns.....	100,795	141	303	238	901	1,567	14,736	70,762	10,718	1,429	
Percent of returns.....	2.3	0.2	--	--	0.2	0.5	3.9	78.5	82.1	27.5	
Percent of taxpayers.....	3.8	103.7	0.1	--	0.2	0.5					

2010												
STATE		NUMBER OF RETURNS			AMOUNT OF TAXES			AVERAGE PER RETURN			PERCENT OF INCOME TAX	
OKLAHOMA												
Number of AMT returns.....	28,302	88	139	119	520	678	3,983	19,038	3,224	513		
Percent of returns.....	1.7	0.4	--	--	0.2	0.5	2.9	61.1	56.2	17.8		
Percent of taxpayers.....	2.7	97.8	0.1	--	0.3	0.5	2.9	61.4	56.3	17.9		
Amount of AMT (thousands of dollars).....	165,431	5,918	275	321	773	1,402	9,830	94,998	30,485	21,428		
Average per return (dollars).....	5,845	67,250	1,978	2,697	1,487	2,068	2,468	4,990	9,456	41,770		
Percent of income tax [2].....	1.7	101.4	0.2	--	0.1	0.1	0.4	5.4	3.3	1.1		
OREGON												
Number of AMT returns.....	46,850	66	137	113	330	678	8,659	31,398	4,576	893		
Percent of returns.....	2.7	0.2	--	--	0.1	0.4	5.1	82.1	88.3	46.1		
Percent of taxpayers.....	4.0	106.5	0.1	--	0.1	0.5	5.1	82.3	88.6	46.2		
Amount of AMT (thousands of dollars).....	370,539	1,304	203	297	735	1,254	20,008	223,750	74,122	48,867		
Average per return (dollars).....	7,909	19,758	1,482	2,628	2,227	1,850	2,311	7,126	16,198	54,722		
Percent of income tax [2].....	3.7	183.4	0.1	--	0.1	0.1	0.7	10.8	9.1	4.4		
PENNSYLVANIA												
Number of AMT returns.....	164,554	188	422	312	1,322	2,728	26,334	115,796	15,411	2,041		
Percent of returns.....	2.7	0.2	--	--	0.2	0.5	4.2	76.7	65.6	20.0		
Percent of taxpayers.....	3.9	100.0	--	--	0.2	0.5	4.2	76.8	65.7	20.1		
Amount of AMT (thousands of dollars).....	991,505	4,383	781	1,109	2,169	4,361	52,074	637,960	166,652	122,017		
Average per return (dollars).....	6,025	23,314	1,851	3,554	1,641	1,599	1,977	5,509	10,814	59,783		
Percent of income tax [2].....	2.3	103.0	0.1	--	--	0.1	0.5	7.3	4.3	1.7		
RHODE ISLAND												
Number of AMT returns.....	14,574	14	27	29	98	243	3,006	9,619	1,325	213		
Percent of returns.....	2.8	0.2	--	--	0.1	0.5	5.2	81.0	78.4	28.0		
Percent of taxpayers.....	4.1	127.3	--	--	0.1	0.6	5.3	81.1	78.5	28.1		
Amount of AMT (thousands of dollars).....	100,400	159	37	203	213	330	6,090	60,962	16,606	15,801		
Average per return (dollars).....	6,889	11,357	1,370	7,000	2,173	1,358	2,026	6,338	12,533	74,183		
Percent of income tax [2].....	2.8	106.7	0.1	0.1	0.1	0.1	0.6	9.2	6.0	2.8		
SOUTH CAROLINA												
Number of AMT returns.....	34,419	63	130	109	419	693	4,880	23,763	3,785	577		
Percent of returns.....	1.6	0.2	--	--	0.2	0.5	2.9	68.3	73.5	27.6		
Percent of taxpayers.....	2.7	98.4	--	--	0.2	0.5	2.9	68.5	73.7	27.7		
Amount of AMT (thousands of dollars).....	218,311	810	286	360	545	1,230	11,584	135,195	46,122	22,180		
Average per return (dollars).....	6,343	12,857	2,200	3,303	1,301	1,775	2,374	5,689	12,185	38,440		
Percent of income tax [2].....	2.2	103.1	0.1	--	--	0.1	0.4	7.2	5.6	2.0		
SOUTH DAKOTA												
Number of AMT returns.....	4,997	27	171	33	91	110	574	3,388	469	134		
Percent of returns.....	1.2	0.3	0.1	--	0.2	0.3	1.8	47.0	32.6	19.4		
Percent of taxpayers.....	1.8	112.5	0.3	--	0.2	0.3	1.8	47.1	32.6	19.5		
Amount of AMT (thousands of dollars).....	21,828	193	116	125	171	214	1,454	12,711	4,105	2,738		
Average per return (dollars).....	4,368	7,148	678	3,788	1,879	1,945	2,533	3,752	8,753	20,433		
Percent of income tax [2].....	0.9	108.4	0.3	0.1	0.1	0.1	0.3	3.1	1.7	0.6		
TENNESSEE												
Number of AMT returns.....	33,951	113	230	183	633	766	4,377	24,076	2,933	640		
Percent of returns.....	1.2	0.3	0.1	--	0.2	0.4	2.0	45.7	33.5	16.5		
Percent of taxpayers.....	1.9	103.7	0.1	--	0.2	0.4	2.0	45.8	33.6	16.6		
Amount of AMT (thousands of dollars).....	159,603	1,463	371	442	924	1,734	9,917	89,974	27,009	27,768		
Average per return (dollars).....	4,701	12,947	1,613	2,415	1,460	2,264	2,266	3,737	9,209	43,388		
Percent of income tax [2].....	1.0	107.3	0.1	--	0.1	0.1	0.3	3.0	1.8	1.0		
TEXAS												
Number of AMT returns.....	239,691	573	937	729	4,483	7,094	36,712	166,054	18,732	4,377		
Percent of returns.....	2.1	0.3	--	--	0.3	0.8	3.3	54.3	36.0	16.0		
Percent of taxpayers.....	3.4	100.9	0.1	--	0.3	0.8	3.3	54.5	36.1	16.1		
Amount of AMT (thousands of dollars).....	1,158,305	15,375	1,791	2,517	6,619	12,666	88,523	655,157	179,922	195,736		
Average per return (dollars).....	4,832	26,832	1,911	3,453	1,476	1,785	2,411	3,945	9,605	44,719		
Percent of income tax [2].....	1.3	92.2	0.2	0.1	0.1	0.2	0.4	3.7	2.1	0.9		
UTAH												
Number of AMT returns.....	21,133	50	157	89	312	384	2,826	14,473	2,382	460		
Percent of returns.....	1.8	0.3	--	--	0.2	0.4	2.6	65.9	67.0	28.5		
Percent of taxpayers.....	2.9	100.0	0.1	--	0.2	0.4	2.6	66.1	67.7	28.6		
Amount of AMT (thousands of dollars).....	133,472	526	270	168	433	825	6,955	75,579	27,772	20,945		
Average per return (dollars).....	6,316	10,520	1,720	1,888	1,388	2,148	2,461	5,222	11,659	45,533		
Percent of income tax [2].....	2.2	109.4	0.3	--	0.1	0.1	0.4	6.5	5.0	2.1		
VERMONT												
Number of AMT returns.....	7,448	10	24	22	32	114	1,344	5,026	732	144		
Percent of returns.....	2.3	0.1	--	--	0.1	0.4	4.6	81.1	87.0	42.4		
Percent of taxpayers.....	3.3	100.0	--	--	0.1	0.4	4.6	81.3	87.0	42.6		
Amount of AMT (thousands of dollars).....	61,721	299	30	47	181	288	3,704	34,443	13,435	9,294		
Average per return (dollars).....	8,287	29,900	1,250	2,136	5,656	2,526	2,756	6,853	18,354	64,542		
Percent of income tax [2].....	3.4	109.9	0.1	--	0.1	0.1	0.8	10.3	10.2	4.1		
VIRGINIA												
Number of AMT returns.....	145,728	142	267	198	1,002	1,885	19,373	108,888	12,316	1,657		

<b>WEST VIRGINIA</b>										
Number of AMT returns.....	10,743	28	38	23	194	299	1,600	7,267	1,152	142
Percent of returns.....	1.4	0.3	--	--	0.2	0.4	2.5	70.4	68.6	21.9
Percent of taxpayers.....	2.0	100.0	--	--	0.2	0.4	2.5	70.4	68.6	21.9
Amount of AMT (thousands of dollars).....	66,631	478	117	41	267	553	3,911	37,391	11,852	12,021
Average per return (dollars).....	6,202	17,071	3,079	1,783	1,376	1,849	2,444	5,145	10,288	84,655
Percent of income tax [2].....	1.7	103.7	0.1	--	--	0.1	0.4	6.3	4.3	2.8
<b>WISCONSIN</b>										
Number of AMT returns.....	62,830	80	735	117	433	901	11,151	41,603	6,763	1,047
Percent of returns.....	2.3	0.2	0.1	--	0.1	0.3	4.1	82.9	81.8	28.4
Percent of taxpayers.....	3.3	103.9	0.2	--	0.1	0.3	4.1	83.1	81.9	28.5
Amount of AMT (thousands of dollars).....	434,425	1,630	619	282	798	1,584	22,662	270,199	89,096	47,555
Average per return (dollars).....	6,914	20,375	842	2,410	1,843	1,758	2,032	6,495	13,174	45,420
Percent of income tax [2].....	2.6	108.7	0.2	--	--	0.1	0.5	9.5	6.5	1.8
<b>WYOMING</b>										
Number of AMT returns.....	3,817	11	31	32	100	167	595	2,294	374	213
Percent of returns.....	1.3	0.2	--	--	0.2	0.6	1.8	40.1	36.7	31.6
Percent of taxpayers.....	1.8	122.2	0.1	0.1	0.2	0.6	1.9	40.3	36.9	31.7
Amount of AMT (thousands of dollars).....	31,931	310	43	50	143	356	1,831	10,543	5,554	13,102
Average per return (dollars).....	8,365	28,182	1,387	1,563	1,430	2,132	3,077	4,596	14,850	61,512
Percent of income tax [2].....	1.4	104.0	0.1	--	0.1	0.1	0.3	3.2	3.3	2.2
<b>OTHER AREAS [3]</b>										
Number of AMT returns.....	21,856	49	237	307	896	1,292	5,153	10,494	2,325	1,103
Percent of returns.....	2.0	--	0.1	0.2	1.3	3.1	8.9	35.8	25.5	18.2
Percent of taxpayers.....	5.9	40.5	0.2	0.3	1.7	3.8	10.9	43.0	29.6	20.3
Amount of AMT (thousands of dollars).....	103,549	701	256	425	642	1,492	11,671	45,554	17,865	24,942
Average per return (dollars).....	4,738	14,306	1,080	1,384	717	1,155	2,265	4,341	7,684	22,613
Percent of income tax [2].....	1.8	88.3	0.3	0.2	0.2	0.5	1.4	4.5	2.5	1.1

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2012, including any returns filed for tax years preceding 2011.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, March 2015, and Tax Policy Center calculations.

Click on PDF or Excel link above for remaining states

2-Jan-13

**Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2010**

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
<b>UNITED STATES</b>						
Number of AMT returns.....	4,063,557	44,269	50,742	99,557	838,196	3,030,793
Percent of returns.....	2.8	0.0	0.3	0.9	6.0	70.5
Percent of taxpayers.....	4.3	0.1	0.3	0.9	6.0	70.8
Amount of AMT (thousands of dollars).....	27,495,457	206,047	73,462	161,335	1,795,028	25,259,585
Average per return (dollars).....	6,766	4,654	1,448	1,621	2,142	8,334
Percent of income tax [2].....	2.7	0.3	0.1	0.2	0.8	5.0
<b>ALABAMA</b>						
Number of AMT returns.....	24,756	305	603	737	3,777	19,334
Percent of returns.....	1.2	0.0	0.2	0.5	2.3	49.1
Percent of taxpayers.....	2.0	0.0	0.2	0.5	2.3	49.2
Amount of AMT (thousands of dollars).....	127,612	1,499	990	1,414	9,055	114,655
Average per return (dollars).....	5,155	4,915	1,642	1,919	2,397	5,930
Percent of income tax [2].....	1.2	0.1	0.1	0.1	0.3	2.5
<b>ALASKA</b>						
Number of AMT returns.....	4,611	63	82	147	805	3,514
Percent of returns.....	1.2	0.0	0.2	0.4	1.7	34.1
Percent of taxpayers.....	1.6	0.0	0.2	0.4	1.7	34.2
Amount of AMT (thousands of dollars).....	17,614	210	129	266	1,626	15,383
Average per return (dollars).....	3,820	3,333	1,573	1,810	2,020	4,378
Percent of income tax [2].....	0.6	0.1	0.0	0.1	0.2	1.5
<b>ARIZONA</b>						
Number of AMT returns.....	42,604	587	780	1,176	6,702	33,359
Percent of returns.....	1.6	0.0	0.2	0.6	2.8	52.0
Percent of taxpayers.....	2.5	0.1	0.2	0.6	2.8	52.3
Amount of AMT (thousands of dollars).....	237,913	3,339	1,399	2,167	16,421	214,587
Average per return (dollars).....	5,584	5,688	1,794	1,843	2,450	6,433
Percent of income tax [2].....	1.6	0.2	0.1	0.1	0.4	3.4
<b>ARKANSAS</b>						
Number of AMT returns.....	18,363	221	344	461	2,684	14,653
Percent of returns.....	1.5	0.0	0.2	0.5	3.2	68.1
Percent of taxpayers.....	2.5	0.1	0.2	0.5	3.2	68.3
Amount of AMT (thousands of dollars).....	118,344	1,040	526	965	6,179	109,634
Average per return (dollars).....	6,445	4,706	1,529	2,093	2,302	7,482
Percent of income tax [2].....	2.1	0.2	0.1	0.1	0.4	4.8
<b>CALIFORNIA</b>						
Number of AMT returns.....	745,665	3,857	7,723	17,408	176,454	540,223
Percent of returns.....	4.5	0.0	0.4	1.3	9.6	82.7
Percent of taxpayers.....	7.0	0.1	0.4	1.4	9.7	82.9
Amount of AMT (thousands of dollars).....	6,040,217	28,118	12,173	31,913	391,710	5,576,304
Average per return (dollars).....	8,100	7,290	1,576	1,833	2,220	10,322
Percent of income tax [2].....	4.5	0.3	0.1	0.3	1.3	7.4
<b>COLORADO</b>						
Number of AMT returns.....	56,282	559	511	849	7,138	47,225
Percent of returns.....	2.4	0.0	0.2	0.4	2.6	59.7
Percent of taxpayers.....	3.4	0.1	0.2	0.4	2.6	59.9
Amount of AMT (thousands of dollars).....	350,228	3,140	930	1,622	16,982	327,554
Average per return (dollars).....	6,223	5,617	1,820	1,910	2,379	6,936
Percent of income tax [2].....	2.0	0.2	0.1	0.1	0.4	3.9
<b>CONNECTICUT</b>						
Number of AMT returns.....	97,467	360	641	1,588	19,105	75,773
Percent of returns.....	5.6	0.0	0.3	1.0	7.9	80.4
Percent of taxpayers.....	7.7	0.1	0.3	1.0	8.0	80.5
Amount of AMT (thousands of dollars).....	738,125	2,460	1,077	2,198	38,110	694,281
Average per return (dollars).....	7,573	6,833	1,680	1,384	1,995	9,163
Percent of income tax [2].....	3.3	0.2	0.1	0.2	0.9	4.6
<b>DELAWARE</b>						
Number of AMT returns.....	9,760	68	111	221	1,529	7,831
Percent of returns.....	2.3	0.0	0.2	0.6	3.2	69.7
Percent of taxpayers.....	3.3	0.0	0.2	0.6	3.2	69.9
Amount of AMT (thousands of dollars).....	60,160	264	181	270	3,570	55,876
Average per return (dollars).....	6,164	3,882	1,631	1,222	2,335	7,135
Percent of income tax [2].....	2.2	0.1	0.1	0.1	0.4	5.5
<b>DISTRICT OF COLUMBIA</b>						
Number of AMT returns.....	17,546	59	154	352	3,051	13,930
Percent of returns.....	5.4	0.0	0.3	1.3	8.1	76.2
Percent of taxpayers.....	7.4	0.1	0.3	1.3	8.2	76.4
Amount of AMT (thousands of dollars).....	131,621	309	344	664	6,608	123,696
Average per return (dollars).....	7,501	5,237	2,234	1,886	2,166	8,880
Percent of income tax [2].....	3.6	0.1	0.1	0.2	0.9	5.9

FLORIDA						
Number of AMT returns.....	150,725	2,765	2,862	4,604	27,032	113,462
Percent of returns.....	1.6	0.0	0.3	0.7	3.9	49.8
Percent of taxpayers.....	2.6	0.1	0.3	0.8	4.0	50.1
Amount of AMT (thousands of dollars).....	1,009,386	19,454	5,360	8,688	71,773	904,112
Average per return (dollars).....	6,697	7,036	1,873	1,887	2,655	7,968
Percent of income tax [2].....	1.7	0.4	0.1	0.2	0.6	2.8
GEORGIA						
Number of AMT returns.....	110,177	14,534	2,118	2,537	15,388	75,600
Percent of returns.....	2.4	0.4	0.4	0.8	4.1	69.5
Percent of taxpayers.....	4.2	1.1	0.4	0.8	4.2	69.6
Amount of AMT (thousands of dollars).....	556,908	8,679	2,279	3,887	33,602	508,461
Average per return (dollars).....	5,055	597	1,076	1,532	2,184	6,726
Percent of income tax [2].....	2.3	0.4	0.1	0.2	0.6	4.4
HAWAII						
Number of AMT returns.....	11,670	131	204	352	2,126	8,857
Percent of returns.....	1.8	0.0	0.2	0.6	3.4	64.9
Percent of taxpayers.....	2.6	0.1	0.2	0.6	3.4	65.2
Amount of AMT (thousands of dollars).....	74,235	648	387	613	4,795	67,790
Average per return (dollars).....	6,361	4,947	1,897	1,741	2,255	7,654
Percent of income tax [2].....	2.1	0.2	0.1	0.1	0.5	5.7
IDAHO						
Number of AMT returns.....	9,990	148	129	187	1,607	7,919
Percent of returns.....	1.5	0.0	0.1	0.4	3.4	70.2
Percent of taxpayers.....	2.5	0.1	0.2	0.4	3.4	70.4
Amount of AMT (thousands of dollars).....	66,455	1,185	182	360	3,730	60,999
Average per return (dollars).....	6,652	8,007	1,411	1,925	2,321	7,703
Percent of income tax [2].....	2.3	0.4	0.0	0.1	0.5	5.3
ILLINOIS						
Number of AMT returns.....	169,384	1,150	1,920	3,741	28,783	133,790
Percent of returns.....	2.8	0.0	0.2	0.7	4.4	66.8
Percent of taxpayers.....	4.2	0.1	0.2	0.7	4.4	66.9
Amount of AMT (thousands of dollars).....	950,505	6,223	2,846	5,558	56,661	879,217
Average per return (dollars).....	5,612	5,411	1,482	1,486	1,969	6,572
Percent of income tax [2].....	2.0	0.2	0.1	0.1	0.5	3.6
INDIANA						
Number of AMT returns.....	43,960	358	707	923	6,227	35,745
Percent of returns.....	1.5	0.0	0.2	0.4	2.6	65.2
Percent of taxpayers.....	2.3	0.0	0.2	0.4	2.6	65.3
Amount of AMT (thousands of dollars).....	229,810	2,558	1,095	1,572	12,322	212,264
Average per return (dollars).....	5,228	7,145	1,549	1,703	1,979	5,938
Percent of income tax [2].....	1.5	0.2	0.1	0.1	0.3	3.8
IOWA						
Number of AMT returns.....	25,149	206	254	338	4,082	20,269
Percent of returns.....	1.8	0.0	0.1	0.3	3.2	71.9
Percent of taxpayers.....	2.6	0.0	0.1	0.3	3.2	72.0
Amount of AMT (thousands of dollars).....	142,884	819	415	586	8,435	132,629
Average per return (dollars).....	5,681	3,976	1,634	1,734	2,066	6,543
Percent of income tax [2].....	1.9	0.1	0.0	0.1	0.4	4.9
KANSAS						
Number of AMT returns.....	28,445	244	271	386	4,289	23,255
Percent of returns.....	2.2	0.0	0.1	0.3	3.4	72.2
Percent of taxpayers.....	3.3	0.1	0.2	0.3	3.4	72.4
Amount of AMT (thousands of dollars).....	178,973	1,120	471	783	8,831	167,768
Average per return (dollars).....	6,292	4,590	1,738	2,028	2,059	7,214
Percent of income tax [2].....	2.2	0.2	0.1	0.1	0.4	4.8
KENTUCKY						
Number of AMT returns.....	30,957	282	439	524	5,285	24,427
Percent of returns.....	1.7	0.0	0.2	0.4	3.8	73.9
Percent of taxpayers.....	2.6	0.0	0.2	0.4	3.8	74.0
Amount of AMT (thousands of dollars).....	198,211	3,132	608	967	10,851	182,655
Average per return (dollars).....	6,403	11,106	1,385	1,845	2,053	7,478
Percent of income tax [2].....	2.2	0.3	0.1	0.1	0.5	5.4
LOUISIANA						
Number of AMT returns.....	33,033	642	1,209	1,478	5,664	24,040
Percent of returns.....	1.7	0.0	0.5	1.0	3.4	52.6
Percent of taxpayers.....	2.7	0.1	0.5	1.0	3.4	52.8
Amount of AMT (thousands of dollars).....	157,432	3,365	1,759	2,704	13,254	136,351
Average per return (dollars).....	4,766	5,241	1,455	1,829	2,340	5,672
Percent of income tax [2].....	1.3	0.3	0.1	0.2	0.5	2.6
MAINE						
Number of AMT returns.....	12,776	77	125	223	2,766	9,585
Percent of returns.....	2.0	0.0	0.1	0.4	5.7	82.0
Percent of taxpayers.....	2.9	0.0	0.1	0.4	5.7	82.3
Amount of AMT (thousands of dollars).....	88,118	704	236	343	6,059	80,776
Average per return (dollars).....	6,897	9,143	1,888	1,538	2,191	8,427
Percent of income tax [2].....	2.9	0.2	0.1	0.1	0.8	7.6
MARYLAND						
Number of AMT returns.....	136,214	517	1,577	3,972	29,648	100,500
Percent of returns.....	4.9	0.0	0.4	1.5	7.2	81.0
Percent of taxpayers.....	6.8	0.1	0.4	1.5	7.3	81.2
Amount of AMT (thousands of dollars).....	820,635	4,424	2,159	5,384	56,895	751,773
Average per return (dollars).....	6,025	8,557	1,369	1,355	1,919	7,480
Percent of income tax [2].....	3.5	0.3	0.1	0.3	0.8	6.7
MASSACHUSETTS						
Number of AMT returns.....	150,339	545	855	1,966	25,861	121,112
Percent of returns.....	4.7	0.0	0.2	0.7	6.0	78.5
Percent of taxpayers.....	6.4	0.1	0.2	0.7	6.0	78.6
Amount of AMT (thousands of dollars).....	1,011,940	2,814	1,652	3,305	53,696	950,473
Average per return (dollars).....	6,731	5,163	1,932	1,681	2,076	7,848
Percent of income tax [2].....	3.0	0.1	0.1	0.1	0.7	5.0

MICHIGAN						
Number of AMT returns.....	83,515	696	1,031	1,880	14,330	65,578
Percent of returns.....	1.8	0.0	0.2	0.5	3.5	68.7
Percent of taxpayers.....	2.8	0.0	0.2	0.5	3.5	68.9
Amount of AMT (thousands of dollars).....	453,368	3,767	1,357	2,808	28,232	417,204
Average per return (dollars).....	5,429	5,412	1,316	1,494	1,970	6,362
Percent of income tax [2].....	1.8	0.2	0.0	0.1	0.4	4.1
MINNESOTA						
Number of AMT returns.....	75,458	478	511	933	11,646	61,890
Percent of returns.....	2.9	0.0	0.1	0.4	4.0	78.4
Percent of taxpayers.....	4.2	0.1	0.1	0.4	4.1	78.6
Amount of AMT (thousands of dollars).....	496,696	2,585	891	1,879	24,510	466,829
Average per return (dollars).....	6,582	5,408	1,744	2,014	2,105	7,543
Percent of income tax [2].....	2.7	0.2	0.0	0.1	0.5	5.5
MISSISSIPPI						
Number of AMT returns.....	14,270	247	480	578	2,483	10,482
Percent of returns.....	1.1	0.0	0.3	0.7	3.1	57.6
Percent of taxpayers.....	2.0	0.1	0.4	0.7	3.2	58.0
Amount of AMT (thousands of dollars).....	67,545	1,110	748	1,082	5,949	58,657
Average per return (dollars).....	4,733	4,494	1,558	1,872	2,396	5,596
Percent of income tax [2].....	1.2	0.2	0.1	0.2	0.5	2.4
MISSOURI						
Number of AMT returns.....	48,856	404	571	936	7,403	39,542
Percent of returns.....	1.8	0.0	0.2	0.4	3.3	69.4
Percent of taxpayers.....	2.8	0.0	0.2	0.4	3.3	69.6
Amount of AMT (thousands of dollars).....	322,044	1,762	888	1,580	15,918	301,896
Average per return (dollars).....	6,592	4,361	1,555	1,688	2,150	7,635
Percent of income tax [2].....	2.1	0.1	0.1	0.1	0.4	4.7
MONTANA						
Number of AMT returns.....	7,461	373	114	165	1,088	5,721
Percent of returns.....	1.6	0.1	0.2	0.4	3.3	67.9
Percent of taxpayers.....	2.4	0.2	0.2	0.4	3.3	68.2
Amount of AMT (thousands of dollars).....	58,228	393	153	288	2,772	54,623
Average per return (dollars).....	7,804	1,054	1,342	1,745	2,548	9,548
Percent of income tax [2].....	2.6	0.1	0.1	0.1	0.5	6.2
NEBRASKA						
Number of AMT returns.....	17,578	122	161	241	2,839	14,215
Percent of returns.....	2.1	0.0	0.1	0.3	3.7	75.8
Percent of taxpayers.....	3.0	0.0	0.1	0.3	3.7	75.9
Amount of AMT (thousands of dollars).....	110,676	417	261	476	5,235	104,286
Average per return (dollars).....	6,296	3,418	1,621	1,975	1,844	7,336
Percent of income tax [2].....	2.2	0.1	0.0	0.1	0.4	4.9
NEVADA						
Number of AMT returns.....	15,725	306	468	680	3,057	11,214
Percent of returns.....	1.2	0.0	0.3	0.7	2.9	41.0
Percent of taxpayers.....	1.9	0.1	0.3	0.7	2.9	41.4
Amount of AMT (thousands of dollars).....	107,294	4,579	525	1,231	7,555	93,404
Average per return (dollars).....	6,823	14,964	1,122	1,810	2,471	8,329
Percent of income tax [2].....	1.3	0.6	0.1	0.2	0.4	2.2
NEW HAMPSHIRE						
Number of AMT returns.....	16,327	97	140	283	3,032	12,775
Percent of returns.....	2.5	0.0	0.1	0.4	3.6	60.4
Percent of taxpayers.....	3.3	0.0	0.2	0.4	3.6	60.6
Amount of AMT (thousands of dollars).....	84,909	363	189	497	6,319	77,542
Average per return (dollars).....	5,201	3,742	1,350	1,756	2,084	6,070
Percent of income tax [2].....	1.7	0.1	0.0	0.1	0.4	3.6
NEW JERSEY						
Number of AMT returns.....	274,572	1,031	1,990	6,064	70,389	195,098
Percent of returns.....	6.4	0.0	0.3	1.6	11.5	86.5
Percent of taxpayers.....	9.1	0.1	0.4	1.6	11.5	86.6
Amount of AMT (thousands of dollars).....	1,940,202	5,151	2,577	8,595	137,898	1,785,981
Average per return (dollars).....	7,066	4,996	1,295	1,417	1,959	9,154
Percent of income tax [2].....	4.5	0.2	0.1	0.3	1.3	7.2
NEW MEXICO						
Number of AMT returns.....	11,441	178	243	362	1,776	8,882
Percent of returns.....	1.3	0.0	0.2	0.6	2.5	54.5
Percent of taxpayers.....	2.0	0.1	0.2	0.6	2.5	54.7
Amount of AMT (thousands of dollars).....	56,764	647	361	783	4,511	50,463
Average per return (dollars).....	4,961	3,635	1,486	2,163	2,540	5,681
Percent of income tax [2].....	1.3	0.1	0.1	0.1	0.4	3.2
NEW YORK						
Number of AMT returns.....	493,556	2,250	5,726	18,108	151,202	316,270
Percent of returns.....	5.3	0.0	0.5	2.4	15.4	87.1
Percent of taxpayers.....	7.9	0.1	0.5	2.4	15.5	87.3
Amount of AMT (thousands of dollars).....	4,434,305	45,391	7,389	24,882	329,418	4,027,227
Average per return (dollars).....	8,984	20,174	1,290	1,374	2,179	12,734
Percent of income tax [2].....	4.9	0.8	0.1	0.4	2.0	7.2
NORTH CAROLINA						
Number of AMT returns.....	93,665	599	998	1,539	15,023	75,506
Percent of returns.....	2.2	0.0	0.2	0.5	4.2	76.6
Percent of taxpayers.....	3.6	0.0	0.2	0.5	4.3	76.8
Amount of AMT (thousands of dollars).....	597,280	1,976	1,469	2,718	31,513	559,606
Average per return (dollars).....	6,377	3,299	1,472	1,766	2,098	7,411
Percent of income tax [2].....	2.7	0.1	0.1	0.1	0.6	6.0
NORTH DAKOTA						
Number of AMT returns.....	5,545	118	62	130	584	4,651
Percent of returns.....	1.7	0.1	0.1	0.4	1.8	52.5
Percent of taxpayers.....	2.3	0.1	0.1	0.4	1.8	52.5
Amount of AMT (thousands of dollars).....	28,308	649	214	211	1,432	25,803
Average per return (dollars).....	5,105	5,500	3,452	1,623	2,452	5,548
Percent of income tax [2].....	1.2	0.3	0.1	0.1	0.3	2.6

OHIO						
Number of AMT returns.....	126,117	796	2,539	4,672	32,491	85,619
Percent of returns.....	2.3	0.0	0.3	1.1	7.6	79.4
Percent of taxpayers.....	3.4	0.0	0.3	1.1	7.6	79.5
Amount of AMT (thousands of dollars).....	751,327	2,979	2,582	5,372	64,555	675,838
Average per return (dollars).....	5,957	3,742	1,017	1,150	1,987	7,894
Percent of income tax [2].....	2.6	0.1	0.1	0.2	0.9	6.0
OKLAHOMA						
Number of AMT returns.....	25,139	307	454	608	3,647	20,123
Percent of returns.....	1.6	0.0	0.2	0.5	2.9	58.1
Percent of taxpayers.....	2.5	0.1	0.2	0.5	2.9	58.3
Amount of AMT (thousands of dollars).....	145,191	2,779	661	1,251	9,058	131,442
Average per return (dollars).....	5,776	9,052	1,456	2,058	2,484	6,532
Percent of income tax [2].....	1.6	0.3	0.1	0.1	0.4	3.4
OREGON						
Number of AMT returns.....	43,418	359	395	696	8,643	33,325
Percent of returns.....	2.5	0.0	0.2	0.5	5.4	81.9
Percent of taxpayers.....	3.8	0.1	0.2	0.5	5.5	82.2
Amount of AMT (thousands of dollars).....	328,754	1,089	641	1,148	19,268	306,609
Average per return (dollars).....	7,572	3,033	1,623	1,649	2,229	9,201
Percent of income tax [2].....	3.5	0.1	0.1	0.1	0.8	8.4
PENNSYLVANIA						
Number of AMT returns.....	157,469	941	1,429	2,770	27,872	124,457
Percent of returns.....	2.6	0.0	0.2	0.5	4.6	73.2
Percent of taxpayers.....	3.7	0.0	0.2	0.5	4.6	73.3
Amount of AMT (thousands of dollars).....	913,154	3,546	2,079	4,431	53,155	849,942
Average per return (dollars).....	5,799	3,768	1,455	1,600	1,907	6,829
Percent of income tax [2].....	2.2	0.1	0.0	0.1	0.5	4.6
RHODE ISLAND						
Number of AMT returns.....	14,141	72	117	249	3,028	10,675
Percent of returns.....	2.8	0.0	0.2	0.6	5.5	79.7
Percent of taxpayers.....	3.9	0.0	0.2	0.6	5.5	79.9
Amount of AMT (thousands of dollars).....	92,637	340	170	365	5,825	85,938
Average per return (dollars).....	6,551	4,722	1,453	1,466	1,924	8,050
Percent of income tax [2].....	2.8	0.1	0.0	0.1	0.6	6.2
SOUTH CAROLINA						
Number of AMT returns.....	32,218	288	479	671	4,761	26,019
Percent of returns.....	1.6	0.0	0.2	0.5	3.0	67.9
Percent of taxpayers.....	2.6	0.0	0.2	0.5	3.1	68.2
Amount of AMT (thousands of dollars).....	195,294	1,274	635	1,348	11,188	180,849
Average per return (dollars).....	6,062	4,424	1,326	2,009	2,350	6,951
Percent of income tax [2].....	2.1	0.1	0.1	0.1	0.4	5.0
SOUTH DAKOTA						
Number of AMT returns.....	4,658	169	84	105	541	3,759
Percent of returns.....	1.2	0.1	0.1	0.3	1.9	45.5
Percent of taxpayers.....	1.7	0.1	0.2	0.3	1.9	45.6
Amount of AMT (thousands of dollars).....	20,657	208	151	176	1,318	18,804
Average per return (dollars).....	4,435	1,231	1,798	1,676	2,436	5,002
Percent of income tax [2].....	0.9	0.1	0.1	0.1	0.3	1.8
TENNESSEE						
Number of AMT returns.....	31,896	503	728	791	4,415	25,459
Percent of returns.....	1.1	0.0	0.2	0.4	2.1	42.6
Percent of taxpayers.....	1.8	0.1	0.2	0.4	2.1	42.7
Amount of AMT (thousands of dollars).....	147,863	1,927	995	1,603	10,756	132,582
Average per return (dollars).....	4,636	3,831	1,367	2,027	2,436	5,208
Percent of income tax [2].....	1.0	0.1	0.1	0.1	0.3	1.9
TEXAS						
Number of AMT returns.....	222,513	2,162	4,282	6,542	36,483	173,044
Percent of returns.....	2.0	0.0	0.3	0.8	3.5	50.7
Percent of taxpayers.....	3.3	0.1	0.3	0.8	3.6	50.9
Amount of AMT (thousands of dollars).....	1,061,668	12,704	6,035	11,730	81,119	950,080
Average per return (dollars).....	4,771	5,876	1,409	1,793	2,223	5,490
Percent of income tax [2].....	1.3	0.2	0.1	0.2	0.4	2.2
UTAH						
Number of AMT returns.....	19,841	292	336	387	2,905	15,921
Percent of returns.....	1.7	0.0	0.2	0.4	2.8	65.0
Percent of taxpayers.....	2.8	0.1	0.2	0.4	2.9	65.3
Amount of AMT (thousands of dollars).....	120,745	670	491	997	6,356	112,231
Average per return (dollars).....	6,086	2,295	1,461	2,576	2,188	7,049
Percent of income tax [2].....	2.1	0.1	0.1	0.2	0.4	4.5
VERMONT						
Number of AMT returns.....	7,109	38	43	109	1,402	5,517
Percent of returns.....	2.2	0.0	0.1	0.4	5.1	81.6
Percent of taxpayers.....	3.2	0.0	0.1	0.4	5.1	81.9
Amount of AMT (thousands of dollars).....	55,687	97	122	320	3,213	51,934
Average per return (dollars).....	7,833	2,553	2,837	2,936	2,292	9,413
Percent of income tax [2].....	3.3	0.0	0.1	0.2	0.7	8.8
VIRGINIA						
Number of AMT returns.....	139,136	561	1,176	2,058	20,269	115,072
Percent of returns.....	3.7	0.0	0.2	0.6	4.0	70.2
Percent of taxpayers.....	5.3	0.0	0.2	0.6	4.0	70.3
Amount of AMT (thousands of dollars).....	736,718	2,680	1,628	3,462	40,651	688,297
Average per return (dollars).....	5,295	4,777	1,384	1,682	2,006	5,981
Percent of income tax [2].....	2.4	0.1	0.1	0.1	0.5	4.6
WASHINGTON						
Number of AMT returns.....	59,502	1,517	726	1,145	8,407	47,707
Percent of returns.....	1.9	0.1	0.2	0.4	2.2	47.6
Percent of taxpayers.....	2.6	0.1	0.2	0.4	2.2	47.7
Amount of AMT (thousands of dollars).....	292,990	6,268	1,302	2,352	19,635	263,433
Average per return (dollars).....	4,924	4,132	1,793	2,054	2,336	5,522
Percent of income tax [2].....	1.2	0.3	0.1	0.1	0.3	2.5
WEST VIRGINIA						
Number of AMT returns.....	10,121	81	191	289	1,639	7,921
Percent of returns.....	1.3	0.0	0.2	0.4	2.8	69.3
Percent of taxpayers.....	1.9	0.0	0.2	0.4	2.8	69.3
Amount of AMT (thousands of dollars).....	63,161	599	205	415	3,749	58,194
Average per return (dollars).....	6,241	7,395	1,073	1,436	2,287	7,347
Percent of income tax [2].....	1.7	0.1	0.0	0.1	0.4	5.2

WISCONSIN						
Number of AMT returns.....	58,950	913	450	890	11,594	45,103
Percent of returns.....	2.2	0.1	0.1	0.3	4.5	79.4
Percent of taxpayers.....	3.1	0.1	0.1	0.3	4.5	79.6
Amount of AMT (thousands of dollars).....	380,167	2,773	652	1,432	21,684	353,625
Average per return (dollars).....	6,449	3,037	1,449	1,609	1,870	7,840
Percent of income tax [2].....	2.4	0.2	0.0	0.1	0.6	5.4
WYOMING						
Number of AMT returns.....	3,568	61	109	151	537	2,710
Percent of returns.....	1.3	0.0	0.3	0.5	1.8	41.1
Percent of taxpayers.....	1.8	0.1	0.3	0.5	1.8	41.2
Amount of AMT (thousands of dollars).....	36,017	611	132	293	1,640	33,341
Average per return (dollars).....	10,094	10,016	1,211	1,940	3,054	12,303
Percent of income tax [2].....	1.6	0.4	0.1	0.1	0.3	2.9
OTHER AREAS [3]						
Number of AMT returns.....	19,919	632	1,090	1,355	4,707	12,135
Percent of returns.....	1.9	0.1	1.6	3.5	9.1	30.4
Percent of taxpayers.....	5.6	0.3	2.1	4.2	11.0	35.4
Amount of AMT (thousands of dollars).....	88,480	1,214	758	1,381	9,432	75,694
Average per return (dollars).....	4,442	1,921	695	1,019	2,004	6,238
Percent of income tax [2].....	1.4	0.4	0.3	0.5	1.2	1.7

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned by U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2011, including any returns filed for tax years preceding 2010.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2011, and Tax Policy Center calculations.



## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2009

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
<b>UNITED STATES</b>						
Number of AMT returns.....	3,844,217	43,920	59,371	110,315	905,672	2,724,939
Percent of returns.....	2.7	0.0	0.3	1.0	6.7	69.3
Percent of taxpayers.....	4.2	0.1	0.3	1.0	6.7	69.6
Amount of AMT (thousands of dollars).....	22,746,743	167,422	83,097	174,109	1,915,624	20,406,490
Average per return (dollars).....	5,917	3,812	1,400	1,578	2,115	7,489
Percent of income tax [2].....	2.5	0.2	0.1	0.2	0.9	4.6
<b>ALABAMA</b>						
Number of AMT returns.....	23,895	335	686	853	4,394	17,627
Percent of returns.....	1.2	0.0	0.3	0.6	2.8	47.8
Percent of taxpayers.....	2.0	0.1	0.3	0.6	2.8	48.0
Amount of AMT (thousands of dollars).....	107,701	1,234	904	1,561	11,160	92,841
Average per return (dollars).....	4,507	3,684	1,318	1,830	2,540	5,267
Percent of income tax [2].....	1.1	0.1	0.1	0.1	0.4	2.4
<b>ALASKA</b>						
Number of AMT returns.....	4,103	71	104	144	851	2,933
Percent of returns.....	1.1	0.0	0.2	0.4	1.9	31.3
Percent of taxpayers.....	1.5	0.1	0.2	0.4	1.9	31.4
Amount of AMT (thousands of dollars).....	12,873	404	179	228	2,001	10,061
Average per return (dollars).....	3,137	5,690	1,721	1,583	2,351	3,430
Percent of income tax [2].....	0.5	0.2	0.1	0.1	0.2	1.1
<b>ARIZONA</b>						
Number of AMT returns.....	41,699	518	883	1,353	7,739	31,206
Percent of returns.....	1.6	0.0	0.3	0.6	3.3	53.0
Percent of taxpayers.....	2.5	0.1	0.3	0.7	3.3	53.3
Amount of AMT (thousands of dollars).....	222,865	1,684	1,326	2,355	19,168	198,332
Average per return (dollars).....	5,345	3,251	1,502	1,741	2,477	6,356
Percent of income tax [2].....	1.6	0.1	0.1	0.1	0.5	3.5
<b>ARKANSAS</b>						
Number of AMT returns.....	17,578	230	358	507	3,075	13,408
Percent of returns.....	1.5	0.0	0.2	0.6	3.9	68.3
Percent of taxpayers.....	2.4	0.1	0.2	0.6	3.9	68.6
Amount of AMT (thousands of dollars).....	98,559	1,102	553	995	7,262	88,646
Average per return (dollars).....	5,607	4,791	1,545	1,963	2,362	6,611
Percent of income tax [2].....	1.8	0.2	0.1	0.2	0.6	4.0
<b>CALIFORNIA</b>						
Number of AMT returns.....	685,141	3,843	9,140	18,201	171,065	482,892
Percent of returns.....	4.2	0.0	0.4	1.4	9.5	80.5
Percent of taxpayers.....	6.6	0.1	0.5	1.4	9.6	80.8
Amount of AMT (thousands of dollars).....	4,944,995	28,056	12,603	30,596	382,466	4,491,274
Average per return (dollars).....	7,217	7,301	1,379	1,681	2,236	9,301
Percent of income tax [2].....	4.1	0.3	0.1	0.3	1.3	7.0
<b>COLORADO</b>						
Number of AMT returns.....	51,537	541	597	919	7,909	41,571
Percent of returns.....	2.2	0.0	0.2	0.4	3.0	58.7
Percent of taxpayers.....	3.2	0.1	0.2	0.4	3.0	58.9
Amount of AMT (thousands of dollars).....	271,050	3,284	1,283	1,962	19,467	245,054
Average per return (dollars).....	5,259	6,070	2,149	2,135	2,461	5,895
Percent of income tax [2].....	1.7	0.2	0.1	0.1	0.4	3.4
<b>CONNECTICUT</b>						
Number of AMT returns.....	93,729	356	793	1,773	21,599	69,208
Percent of returns.....	5.5	0.0	0.3	1.1	9.2	78.8
Percent of taxpayers.....	7.6	0.1	0.3	1.1	9.3	79.0
Amount of AMT (thousands of dollars).....	589,266	1,932	1,043	2,438	42,360	541,492
Average per return (dollars).....	6,287	5,427	1,315	1,375	1,961	7,824
Percent of income tax [2].....	2.9	0.2	0.1	0.2	1.1	4.2
<b>DELAWARE</b>						
Number of AMT returns.....	8,865	57	131	227	1,644	6,806
Percent of returns.....	2.1	0.0	0.2	0.6	3.5	65.4
Percent of taxpayers.....	3.0	0.0	0.2	0.6	3.5	65.7
Amount of AMT (thousands of dollars).....	49,504	572	185	357	3,486	44,904
Average per return (dollars).....	5,584	10,035	1,412	1,573	2,120	6,598
Percent of income tax [2].....	1.9	0.2	0.1	0.1	0.5	4.7
<b>DISTRICT OF COLUMBIA</b>						
Number of AMT returns.....	16,133	65	163	356	2,928	12,621
Percent of returns.....	5.2	0.0	0.4	1.4	8.3	75.2
Percent of taxpayers.....	7.2	0.1	0.4	1.4	8.4	75.4
Amount of AMT (thousands of dollars).....	114,772	532	207	499	6,635	106,900
Average per return (dollars).....	7,114	8,185	1,270	1,402	2,266	8,470
Percent of income tax [2].....	3.2	0.2	0.1	0.2	1.0	5.1

FLORIDA						
Number of AMT returns.....	141,118	2,954	3,359	5,195	29,768	99,842
Percent of returns.....	1.6	0.0	0.3	0.9	4.5	47.5
Percent of taxpayers.....	2.6	0.1	0.3	0.9	4.5	47.8
Amount of AMT (thousands of dollars).....	827,286	13,587	7,697	9,280	75,051	721,672
Average per return (dollars).....	5,862	4,600	2,291	1,786	2,521	7,228
Percent of income tax [2].....	1.5	0.3	0.2	0.2	0.7	2.5
GEORGIA						
Number of AMT returns.....	106,477	13,865	1,906	2,642	17,602	70,462
Percent of returns.....	2.4	0.4	0.4	0.9	4.8	69.1
Percent of taxpayers.....	4.2	1.1	0.4	0.9	4.9	69.3
Amount of AMT (thousands of dollars).....	469,118	4,611	2,661	4,445	38,522	418,879
Average per return (dollars).....	4,406	333	1,396	1,682	2,189	5,945
Percent of income tax [2].....	2.1	0.2	0.1	0.2	0.7	4.2
HAWAII						
Number of AMT returns.....	11,122	137	209	363	2,287	8,126
Percent of returns.....	1.7	0.0	0.2	0.7	3.7	63.6
Percent of taxpayers.....	2.5	0.1	0.2	0.7	3.8	63.9
Amount of AMT (thousands of dollars).....	62,505	355	312	659	5,333	55,845
Average per return (dollars).....	5,620	2,591	1,493	1,815	2,332	6,872
Percent of income tax [2].....	1.7	0.1	0.1	0.2	0.6	4.2
IDAHO						
Number of AMT returns.....	9,617	103	136	224	1,917	7,237
Percent of returns.....	1.5	0.0	0.1	0.4	4.3	70.4
Percent of taxpayers.....	2.4	0.0	0.2	0.5	4.3	70.7
Amount of AMT (thousands of dollars).....	57,980	440	163	617	4,359	52,402
Average per return (dollars).....	6,029	4,272	1,199	2,754	2,274	7,241
Percent of income tax [2].....	2.1	0.1	0.0	0.2	0.7	5.0
ILLINOIS						
Number of AMT returns.....	160,561	1,146	2,187	4,118	31,673	121,437
Percent of returns.....	2.7	0.0	0.3	0.8	5.0	65.3
Percent of taxpayers.....	4.1	0.1	0.3	0.8	5.1	65.4
Amount of AMT (thousands of dollars).....	792,759	5,639	2,891	6,569	62,087	715,574
Average per return (dollars).....	4,937	4,921	1,322	1,595	1,960	5,893
Percent of income tax [2].....	1.8	0.2	0.1	0.2	0.6	3.3
INDIANA						
Number of AMT returns.....	41,535	432	797	1,023	7,065	32,218
Percent of returns.....	1.4	0.0	0.2	0.4	3.1	64.6
Percent of taxpayers.....	2.2	0.0	0.2	0.4	3.1	64.8
Amount of AMT (thousands of dollars).....	190,772	2,973	893	1,788	14,798	170,320
Average per return (dollars).....	4,593	6,882	1,120	1,748	2,095	5,286
Percent of income tax [2].....	1.4	0.2	0.0	0.1	0.4	3.5
IOWA						
Number of AMT returns.....	23,816	215	290	479	4,526	18,306
Percent of returns.....	1.7	0.0	0.1	0.4	3.8	71.7
Percent of taxpayers.....	2.5	0.0	0.1	0.4	3.8	71.8
Amount of AMT (thousands of dollars).....	120,912	503	436	974	9,274	109,726
Average per return (dollars).....	5,077	2,340	1,503	2,033	2,049	5,994
Percent of income tax [2].....	1.7	0.1	0.0	0.1	0.5	4.5
KANSAS						
Number of AMT returns.....	27,442	208	292	511	5,098	21,333
Percent of returns.....	2.1	0.0	0.2	0.4	4.3	72.6
Percent of taxpayers.....	3.2	0.0	0.2	0.5	4.3	72.7
Amount of AMT (thousands of dollars).....	151,161	556	515	1,033	11,101	137,956
Average per return (dollars).....	5,508	2,673	1,764	2,022	2,178	6,467
Percent of income tax [2].....	2.1	0.1	0.1	0.1	0.6	4.5
KENTUCKY						
Number of AMT returns.....	29,892	313	549	677	5,999	22,354
Percent of returns.....	1.6	0.0	0.2	0.5	4.5	73.6
Percent of taxpayers.....	2.6	0.1	0.2	0.5	4.6	73.8
Amount of AMT (thousands of dollars).....	177,829	4,720	849	1,234	12,106	158,920
Average per return (dollars).....	5,949	15,080	1,546	1,823	2,018	7,109
Percent of income tax [2].....	2.2	0.5	0.1	0.1	0.6	5.5
LOUISIANA						
Number of AMT returns.....	33,875	577	1,395	1,656	7,191	23,056
Percent of returns.....	1.7	0.0	0.6	1.1	4.5	54.7
Percent of taxpayers.....	2.8	0.1	0.6	1.2	4.5	55.1
Amount of AMT (thousands of dollars).....	154,521	3,061	2,005	3,131	17,370	128,953
Average per return (dollars).....	4,562	5,305	1,437	1,891	2,416	5,593
Percent of income tax [2].....	1.4	0.3	0.2	0.3	0.6	2.7
MAINE						
Number of AMT returns.....	12,249	73	164	236	3,127	8,649
Percent of returns.....	2.0	0.0	0.2	0.5	6.8	82.4
Percent of taxpayers.....	2.9	0.0	0.2	0.5	6.8	82.8
Amount of AMT (thousands of dollars).....	74,248	233	283	546	6,986	66,201
Average per return (dollars).....	6,062	3,192	1,726	2,314	2,234	7,654
Percent of income tax [2].....	2.6	0.1	0.1	0.1	1.0	7.0
MARYLAND						
Number of AMT returns.....	132,676	520	2,005	4,325	32,803	93,023
Percent of returns.....	4.8	0.0	0.5	1.6	8.3	81.3
Percent of taxpayers.....	6.8	0.1	0.5	1.7	8.3	81.4
Amount of AMT (thousands of dollars).....	718,643	2,017	2,173	6,179	62,512	645,763
Average per return (dollars).....	5,417	3,879	1,084	1,429	1,906	6,942
Percent of income tax [2].....	3.3	0.1	0.1	0.3	1.0	6.3
MASSACHUSETTS						
Number of AMT returns.....	141,581	542	1,000	2,217	29,227	108,595
Percent of returns.....	4.5	0.0	0.2	0.8	7.0	77.9
Percent of taxpayers.....	6.1	0.1	0.2	0.8	7.0	78.1
Amount of AMT (thousands of dollars).....	816,512	2,405	1,352	3,563	57,719	751,473
Average per return (dollars).....	5,767	4,437	1,352	1,607	1,975	6,920
Percent of income tax [2].....	2.8	0.1	0.1	0.2	0.8	4.8

MICHIGAN						
Number of AMT returns.....	81,589	735	1,264	2,135	17,382	60,073
Percent of returns.....	1.8	0.0	0.2	0.6	4.4	69.9
Percent of taxpayers.....	2.9	0.1	0.2	0.6	4.4	70.1
Amount of AMT (thousands of dollars).....	384,039	2,388	1,644	3,428	33,360	343,219
Average per return (dollars).....	4,707	3,249	1,301	1,606	1,919	5,713
Percent of income tax [2].....	1.7	0.1	0.1	0.1	0.5	4.1
MINNESOTA						
Number of AMT returns.....	70,575	409	638	1,057	13,692	54,779
Percent of returns.....	2.8	0.0	0.2	0.4	5.0	78.7
Percent of taxpayers.....	4.0	0.0	0.2	0.4	5.0	78.9
Amount of AMT (thousands of dollars).....	419,921	1,680	990	1,750	26,688	388,813
Average per return (dollars).....	5,950	4,108	1,552	1,656	1,949	7,098
Percent of income tax [2].....	2.6	0.1	0.1	0.1	0.6	5.5
MISSISSIPPI						
Number of AMT returns.....	14,012	284	569	657	2,843	9,659
Percent of returns.....	1.1	0.0	0.4	0.8	3.8	56.1
Percent of taxpayers.....	2.0	0.1	0.4	0.8	3.8	56.5
Amount of AMT (thousands of dollars).....	60,354	954	891	1,247	6,690	50,572
Average per return (dollars).....	4,307	3,359	1,566	1,898	2,353	5,236
Percent of income tax [2].....	1.3	0.2	0.1	0.2	0.6	3.0
MISSOURI						
Number of AMT returns.....	47,551	382	703	1,080	8,766	36,620
Percent of returns.....	1.8	0.0	0.2	0.5	4.0	68.5
Percent of taxpayers.....	2.7	0.0	0.2	0.5	4.0	68.7
Amount of AMT (thousands of dollars).....	248,393	1,256	1,003	1,992	19,275	224,869
Average per return (dollars).....	5,224	3,288	1,427	1,844	2,199	6,141
Percent of income tax [2].....	1.7	0.1	0.1	0.1	0.5	3.8
MONTANA						
Number of AMT returns.....	7,027	320	109	186	1,229	5,183
Percent of returns.....	1.5	0.1	0.2	0.5	4.0	68.3
Percent of taxpayers.....	2.4	0.2	0.2	0.5	4.1	68.6
Amount of AMT (thousands of dollars).....	41,632	232	202	345	3,523	37,330
Average per return (dollars).....	5,925	725	1,853	1,855	2,867	7,202
Percent of income tax [2].....	2.0	0.1	0.1	0.1	0.7	4.3
NEBRASKA						
Number of AMT returns.....	16,546	124	200	290	3,382	12,550
Percent of returns.....	2.0	0.0	0.2	0.4	4.7	75.3
Percent of taxpayers.....	2.9	0.0	0.2	0.4	4.8	75.5
Amount of AMT (thousands of dollars).....	87,396	385	310	486	6,713	79,502
Average per return (dollars).....	5,282	3,105	1,550	1,676	1,985	6,335
Percent of income tax [2].....	2.0	0.1	0.1	0.1	0.6	4.5
NEVADA						
Number of AMT returns.....	15,412	302	663	801	3,523	10,123
Percent of returns.....	1.2	0.0	0.4	0.8	3.3	38.1
Percent of taxpayers.....	1.9	0.1	0.4	0.8	3.4	38.5
Amount of AMT (thousands of dollars).....	93,654	2,945	743	1,327	8,126	80,513
Average per return (dollars).....	6,077	9,752	1,121	1,657	2,307	7,953
Percent of income tax [2].....	1.1	0.4	0.1	0.2	0.5	2.0
NEW HAMPSHIRE						
Number of AMT returns.....	14,979	95	163	351	3,415	10,955
Percent of returns.....	2.3	0.0	0.2	0.5	4.2	58.4
Percent of taxpayers.....	3.1	0.0	0.2	0.5	4.3	58.5
Amount of AMT (thousands of dollars).....	67,329	438	353	566	6,645	59,328
Average per return (dollars).....	4,495	4,611	2,166	1,613	1,946	5,416
Percent of income tax [2].....	1.5	0.1	0.1	0.1	0.5	3.4
NEW JERSEY						
Number of AMT returns.....	265,495	1,079	2,274	6,635	76,635	178,872
Percent of returns.....	6.3	0.0	0.4	1.7	12.8	85.3
Percent of taxpayers.....	9.0	0.1	0.4	1.7	12.8	85.5
Amount of AMT (thousands of dollars).....	1,646,890	5,491	3,220	8,813	148,590	1,480,777
Average per return (dollars).....	6,203	5,089	1,416	1,328	1,939	8,278
Percent of income tax [2].....	4.1	0.2	0.1	0.3	1.5	6.6
NEW MEXICO						
Number of AMT returns.....	10,695	186	326	389	1,999	7,795
Percent of returns.....	1.2	0.0	0.3	0.6	2.9	52.7
Percent of taxpayers.....	1.9	0.1	0.3	0.6	2.9	52.9
Amount of AMT (thousands of dollars).....	47,650	473	508	982	4,929	40,757
Average per return (dollars).....	4,455	2,543	1,558	2,524	2,466	5,229
Percent of income tax [2].....	1.0	0.1	0.1	0.2	0.4	2.2
NEW YORK						
Number of AMT returns.....	477,166	2,185	6,944	20,898	164,896	282,243
Percent of returns.....	5.2	0.0	0.6	2.8	17.4	85.1
Percent of taxpayers.....	7.9	0.1	0.6	2.9	17.5	85.3
Amount of AMT (thousands of dollars).....	3,663,685	21,141	8,681	28,368	353,225	3,252,269
Average per return (dollars).....	7,678	9,676	1,250	1,357	2,142	11,523
Percent of income tax [2].....	4.4	0.4	0.1	0.5	2.2	6.5
NORTH CAROLINA						
Number of AMT returns.....	87,720	661	1,158	1,729	16,762	67,410
Percent of returns.....	2.1	0.0	0.2	0.6	4.9	76.2
Percent of taxpayers.....	3.5	0.1	0.2	0.6	5.0	76.4
Amount of AMT (thousands of dollars).....	491,994	2,317	1,706	2,851	36,015	449,106
Average per return (dollars).....	5,609	3,505	1,473	1,649	2,149	6,662
Percent of income tax [2].....	2.4	0.1	0.1	0.1	0.7	5.4
NORTH DAKOTA						
Number of AMT returns.....	4,839	102	92	123	676	3,846
Percent of returns.....	1.5	0.0	0.2	0.4	2.5	55.3
Percent of taxpayers.....	2.1	0.1	0.2	0.4	2.5	55.4
Amount of AMT (thousands of dollars).....	22,185	451	130	236	1,584	19,785
Average per return (dollars).....	4,585	4,422	1,413	1,919	2,343	5,144
Percent of income tax [2].....	1.2	0.2	0.1	0.1	0.4	2.7

OHIO						
Number of AMT returns.....	120,055	832	2,979	5,099	34,408	76,737
Percent of returns.....	2.2	0.0	0.4	1.2	8.4	79.2
Percent of taxpayers.....	3.3	0.0	0.4	1.2	8.5	79.4
Amount of AMT (thousands of dollars).....	633,746	2,732	2,998	5,944	66,490	555,582
Average per return (dollars).....	5,279	3,284	1,006	1,166	1,932	7,240
Percent of income tax [2].....	2.4	0.1	0.1	0.2	1.0	5.8
OKLAHOMA						
Number of AMT returns.....	23,342	320	533	678	3,982	17,829
Percent of returns.....	1.5	0.0	0.3	0.6	3.4	57.2
Percent of taxpayers.....	2.3	0.1	0.3	0.6	3.4	57.5
Amount of AMT (thousands of dollars).....	125,311	1,865	808	1,494	9,610	111,534
Average per return (dollars).....	5,368	5,828	1,516	2,204	2,413	6,256
Percent of income tax [2].....	1.5	0.2	0.1	0.2	0.5	3.1
OREGON						
Number of AMT returns.....	40,127	298	447	754	9,734	28,894
Percent of returns.....	2.3	0.0	0.2	0.5	6.4	80.7
Percent of taxpayers.....	3.6	0.1	0.2	0.5	6.5	80.9
Amount of AMT (thousands of dollars).....	249,607	1,302	786	1,447	20,852	225,220
Average per return (dollars).....	6,220	4,369	1,758	1,919	2,142	7,795
Percent of income tax [2].....	2.9	0.1	0.1	0.1	0.9	7.1
PENNSYLVANIA						
Number of AMT returns.....	150,253	937	1,722	3,184	31,400	113,010
Percent of returns.....	2.5	0.0	0.2	0.6	5.5	72.8
Percent of taxpayers.....	3.7	0.0	0.2	0.6	5.5	72.9
Amount of AMT (thousands of dollars).....	754,662	3,679	2,451	4,780	58,548	685,204
Average per return (dollars).....	5,023	3,926	1,423	1,501	1,865	6,063
Percent of income tax [2].....	2.0	0.1	0.1	0.1	0.6	4.2
RHODE ISLAND						
Number of AMT returns.....	13,669	65	133	279	3,285	9,907
Percent of returns.....	2.7	0.0	0.2	0.6	6.2	79.8
Percent of taxpayers.....	3.9	0.0	0.2	0.7	6.3	80.0
Amount of AMT (thousands of dollars).....	78,089	187	195	365	6,486	70,857
Average per return (dollars).....	5,713	2,877	1,466	1,308	1,974	7,152
Percent of income tax [2].....	2.6	0.1	0.1	0.1	0.8	5.8
SOUTH CAROLINA						
Number of AMT returns.....	30,931	334	592	793	5,542	23,670
Percent of returns.....	1.5	0.0	0.2	0.5	3.7	68.2
Percent of taxpayers.....	2.5	0.1	0.3	0.6	3.8	68.5
Amount of AMT (thousands of dollars).....	164,872	1,371	925	1,484	12,980	148,112
Average per return (dollars).....	5,330	4,105	1,563	1,871	2,342	6,257
Percent of income tax [2].....	1.9	0.1	0.1	0.1	0.6	4.6
SOUTH DAKOTA						
Number of AMT returns.....	4,238	121	88	111	624	3,294
Percent of returns.....	1.1	0.0	0.2	0.3	2.4	44.1
Percent of taxpayers.....	1.7	0.1	0.2	0.4	2.4	44.2
Amount of AMT (thousands of dollars).....	18,028	1,278	79	243	1,354	15,073
Average per return (dollars).....	4,254	10,562	898	2,189	2,170	4,576
Percent of income tax [2].....	0.9	0.5	0.0	0.1	0.3	1.6
TENNESSEE						
Number of AMT returns.....	29,024	522	952	871	4,967	21,712
Percent of returns.....	1.0	0.0	0.3	0.4	2.5	39.9
Percent of taxpayers.....	1.7	0.1	0.3	0.4	2.6	40.0
Amount of AMT (thousands of dollars).....	119,033	2,299	1,136	1,872	11,072	102,656
Average per return (dollars).....	4,101	4,404	1,193	2,149	2,229	4,728
Percent of income tax [2].....	0.9	0.2	0.1	0.1	0.3	1.7
TEXAS						
Number of AMT returns.....	206,222	2,190	5,043	7,139	41,016	150,834
Percent of returns.....	1.9	0.0	0.4	0.9	4.2	49.0
Percent of taxpayers.....	3.2	0.1	0.4	0.9	4.2	49.2
Amount of AMT (thousands of dollars).....	833,801	12,103	6,470	11,842	87,358	716,028
Average per return (dollars).....	4,043	5,526	1,283	1,659	2,130	4,747
Percent of income tax [2].....	1.2	0.2	0.1	0.2	0.5	2.0
UTAH						
Number of AMT returns.....	19,029	358	356	451	3,417	14,447
Percent of returns.....	1.7	0.0	0.2	0.4	3.5	63.7
Percent of taxpayers.....	2.8	0.1	0.3	0.5	3.5	64.0
Amount of AMT (thousands of dollars).....	100,397	2,077	546	781	7,393	89,600
Average per return (dollars).....	5,276	5,802	1,534	1,732	2,164	6,202
Percent of income tax [2].....	1.8	0.4	0.1	0.1	0.5	3.8
VERMONT						
Number of AMT returns.....	6,791	44	68	117	1,593	4,969
Percent of returns.....	2.1	0.0	0.2	0.4	6.0	80.8
Percent of taxpayers.....	3.2	0.0	0.2	0.4	6.1	81.0
Amount of AMT (thousands of dollars).....	45,225	394	104	204	3,806	40,717
Average per return (dollars).....	6,660	8,955	1,529	1,744	2,389	8,194
Percent of income tax [2].....	2.9	0.2	0.0	0.1	0.9	7.4
VIRGINIA						
Number of AMT returns.....	130,531	573	1,343	2,231	21,700	104,684
Percent of returns.....	3.5	0.0	0.3	0.7	4.5	70.0
Percent of taxpayers.....	5.0	0.1	0.3	0.7	4.5	70.1
Amount of AMT (thousands of dollars).....	625,387	2,673	2,176	3,836	42,454	574,249
Average per return (dollars).....	4,791	4,665	1,620	1,719	1,956	5,486
Percent of income tax [2].....	2.2	0.1	0.1	0.1	0.5	4.4
WASHINGTON						
Number of AMT returns.....	54,351	1,532	819	1,286	9,174	41,540
Percent of returns.....	1.7	0.1	0.2	0.4	2.5	45.5
Percent of taxpayers.....	2.5	0.2	0.2	0.4	2.5	45.6
Amount of AMT (thousands of dollars).....	242,404	11,839	1,471	2,230	20,971	205,893
Average per return (dollars).....	4,460	7,728	1,796	1,734	2,286	4,956
Percent of income tax [2].....	1.1	0.6	0.1	0.1	0.3	2.2
WEST VIRGINIA						
Number of AMT returns.....	9,764	82	228	318	1,823	7,313
Percent of returns.....	1.3	0.0	0.2	0.5	3.4	69.1
Percent of taxpayers.....	1.9	0.0	0.2	0.5	3.4	69.2
Amount of AMT (thousands of dollars).....	55,629	578	273	546	3,796	50,436
Average per return (dollars).....	5,697	7,049	1,197	1,717	2,082	6,897
Percent of income tax [2].....	1.6	0.1	0.1	0.1	0.4	4.7

<b>WISCONSIN</b>						
Number of AMT returns.....	55,952	829	497	1,017	13,185	40,424
Percent of returns.....	2.1	0.0	0.1	0.4	5.5	79.2
Percent of taxpayers.....	3.1	0.1	0.1	0.4	5.5	79.3
Amount of AMT (thousands of dollars).....	304,610	1,502	681	1,657	24,832	275,938
Average per return (dollars).....	5,444	1,812	1,370	1,629	1,883	6,826
Percent of income tax [2].....	2.1	0.1	0.0	0.1	0.7	4.6
<b>WYOMING</b>						
Number of AMT returns.....	3,305	66	153	145	574	2,367
Percent of returns.....	1.2	0.0	0.4	0.5	2.1	39.2
Percent of taxpayers.....	1.7	0.1	0.4	0.5	2.1	39.4
Amount of AMT (thousands of dollars).....	21,760	313	220	349	1,463	19,415
Average per return (dollars).....	6,584	4,742	1,438	2,407	2,549	8,202
Percent of income tax [2].....	1.1	0.2	0.1	0.2	0.3	2.1
<b>OTHER AREAS [3]</b>						
Number of AMT returns.....	18,386	852	1,171	1,512	4,561	10,290
Percent of returns.....	1.7	0.1	1.8	4.2	9.8	28.5
Percent of taxpayers.....	5.3	0.4	2.3	4.9	11.4	32.2
Amount of AMT (thousands of dollars).....	73,227	1,182	886	1,635	9,578	59,947
Average per return (dollars).....	3,983	1,387	757	1,081	2,100	5,826
Percent of income tax [2].....	1.4	0.4	0.3	0.6	1.3	1.7

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2010, including any returns filed for tax years preceding 2009.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2010, and Tax Policy Center calculations.

10-Nov-10

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2008

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
<b>UNITED STATES</b>						
Number of AMT returns.....	3,952,315	63,063	67,805	113,377	861,011	2,847,059
Percent of returns.....	2.8	0.1	0.4	1.0	6.2	65.1
Percent of taxpayers.....	4.1	0.1	0.4	1.0	6.3	65.4
Amount of AMT (thousands of dollars).....	25,585,335	166,177	95,016	191,342	1,956,831	23,175,969
Average per return (dollars).....	6,474	2,635	1,401	1,688	2,273	8,140
Percent of income tax [2].....	2.5	0.2	0.1	0.2	0.8	4.4
<b>ALABAMA</b>						
Number of AMT returns.....	25,106	379	852	953	4,263	18,659
Percent of returns.....	1.2	0.0	0.3	0.6	2.6	45.2
Percent of taxpayers.....	1.9	0.1	0.3	0.6	2.7	45.4
Amount of AMT (thousands of dollars).....	128,903	1,180	1,186	1,838	10,814	113,887
Average per return (dollars).....	5,134	3,113	1,392	1,929	2,537	6,104
Percent of income tax [2].....	1.2	0.1	0.1	0.1	0.4	2.5
<b>ALASKA</b>						
Number of AMT returns.....	3,659	80	107	140	763	2,569
Percent of returns.....	1.0	0.0	0.2	0.4	1.7	26.1
Percent of taxpayers.....	1.3	0.1	0.2	0.4	1.7	26.1
Amount of AMT (thousands of dollars).....	14,855	334	159	264	1,910	12,188
Average per return (dollars).....	4,060	4,175	1,486	1,886	2,503	4,744
Percent of income tax [2].....	0.5	0.1	0.1	0.1	0.2	1.2
<b>ARIZONA</b>						
Number of AMT returns.....	43,305	543	1,094	1,550	7,819	32,299
Percent of returns.....	1.6	0.0	0.3	0.7	3.2	48.3
Percent of taxpayers.....	2.5	0.1	0.3	0.7	3.2	48.5
Amount of AMT (thousands of dollars).....	261,375	1,899	1,446	3,141	20,271	234,618
Average per return (dollars).....	6,036	3,497	1,322	2,026	2,593	7,264
Percent of income tax [2].....	1.6	0.1	0.1	0.2	0.5	3.3
<b>ARKANSAS</b>						
Number of AMT returns.....	17,884	230	475	520	3,047	13,612
Percent of returns.....	1.5	0.0	0.3	0.6	3.9	64.6
Percent of taxpayers.....	2.4	0.1	0.3	0.6	3.9	64.8
Amount of AMT (thousands of dollars).....	115,914	736	747	1,164	8,132	105,135
Average per return (dollars).....	6,481	3,200	1,573	2,238	2,669	7,724
Percent of income tax [2].....	2.0	0.1	0.1	0.2	0.6	4.3
<b>CALIFORNIA</b>						
Number of AMT returns.....	705,257	4,060	9,788	18,482	161,792	511,135
Percent of returns.....	4.3	0.0	0.5	1.4	8.7	78.2
Percent of taxpayers.....	6.5	0.1	0.5	1.4	8.8	78.6
Amount of AMT (thousands of dollars).....	5,733,512	22,843	14,131	32,857	394,487	5,269,194
Average per return (dollars).....	8,130	5,626	1,444	1,778	2,438	10,309
Percent of income tax [2].....	4.3	0.3	0.1	0.3	1.3	7.1
<b>COLORADO</b>						
Number of AMT returns.....	54,738	555	721	1,051	8,180	44,231
Percent of returns.....	2.3	0.0	0.2	0.5	3.0	54.9
Percent of taxpayers.....	3.3	0.1	0.2	0.5	3.1	55.1
Amount of AMT (thousands of dollars).....	324,149	2,944	1,233	2,092	22,163	295,717
Average per return (dollars).....	5,922	5,305	1,710	1,990	2,709	6,686
Percent of income tax [2].....	1.8	0.2	0.1	0.1	0.5	3.4
<b>CONNECTICUT</b>						
Number of AMT returns.....	95,523	411	823	1,723	19,555	73,011
Percent of returns.....	5.5	0.0	0.3	1.0	8.1	75.3
Percent of taxpayers.....	7.4	0.1	0.3	1.0	8.2	75.5
Amount of AMT (thousands of dollars).....	655,052	1,961	1,186	2,590	41,482	607,834
Average per return (dollars).....	6,858	4,771	1,441	1,503	2,121	8,325
Percent of income tax [2].....	2.8	0.2	0.1	0.2	1.0	3.9
<b>DELAWARE</b>						
Number of AMT returns.....	9,255	75	133	234	1,607	7,206
Percent of returns.....	2.2	0.0	0.2	0.6	3.4	63.9
Percent of taxpayers.....	3.0	0.1	0.2	0.6	3.4	64.1
Amount of AMT (thousands of dollars).....	58,249	363	200	347	3,572	53,766
Average per return (dollars).....	6,294	4,840	1,504	1,483	2,223	7,461
Percent of income tax [2].....	2.0	0.1	0.1	0.1	0.4	4.7
<b>DISTRICT OF COLUMBIA</b>						
Number of AMT returns.....	16,208	63	207	358	2,701	12,879
Percent of returns.....	5.4	0.0	0.5	1.5	8.1	74.3
Percent of taxpayers.....	7.3	0.1	0.5	1.5	8.2	74.5
Amount of AMT (thousands of dollars).....	127,279	159	249	595	6,785	119,492
Average per return (dollars).....	7,853	2,524	1,203	1,662	2,512	9,278
Percent of income tax [2].....	3.6	0.1	0.1	0.2	1.0	5.6

FLORIDA						
Number of AMT returns.....	146,076	2,748	3,751	5,390	29,731	104,456
Percent of returns.....	1.6	0.0	0.3	0.9	4.4	43.4
Percent of taxpayers.....	2.6	0.1	0.4	0.9	4.4	43.6
Amount of AMT (thousands of dollars).....	927,241	13,726	5,844	10,410	79,979	817,282
Average per return (dollars).....	6,348	4,995	1,558	1,931	2,690	7,824
Percent of income tax [2].....	1.5	0.3	0.1	0.2	0.7	2.3
GEORGIA						
Number of AMT returns.....	96,181	849	1,937	2,620	17,232	73,543
Percent of returns.....	2.3	0.0	0.4	0.8	4.7	66.3
Percent of taxpayers.....	3.7	0.1	0.4	0.9	4.7	66.4
Amount of AMT (thousands of dollars).....	524,121	2,743	3,239	4,571	40,927	472,642
Average per return (dollars).....	5,449	3,231	1,672	1,745	2,375	6,427
Percent of income tax [2].....	2.1	0.1	0.1	0.2	0.7	4.1
HAWAII						
Number of AMT returns.....	11,923	130	253	410	2,389	8,741
Percent of returns.....	1.8	0.0	0.3	0.7	3.9	62.1
Percent of taxpayers.....	2.6	0.1	0.3	0.7	3.9	62.4
Amount of AMT (thousands of dollars).....	74,879	540	343	732	6,295	66,969
Average per return (dollars).....	6,280	4,154	1,356	1,785	2,635	7,661
Percent of income tax [2].....	2.0	0.1	0.1	0.2	0.6	4.9
IDAHO						
Number of AMT returns.....	10,999	121	163	265	2,073	8,377
Percent of returns.....	1.6	0.0	0.2	0.5	4.5	69.5
Percent of taxpayers.....	2.6	0.1	0.2	0.5	4.6	69.8
Amount of AMT (thousands of dollars).....	77,913	669	224	636	5,437	70,948
Average per return (dollars).....	7,084	5,529	1,374	2,400	2,623	8,469
Percent of income tax [2].....	2.5	0.2	0.1	0.2	0.8	5.4
ILLINOIS						
Number of AMT returns.....	161,435	1,284	2,428	4,184	28,759	124,780
Percent of returns.....	2.6	0.0	0.3	0.8	4.4	60.3
Percent of taxpayers.....	3.9	0.1	0.3	0.8	4.5	60.4
Amount of AMT (thousands of dollars).....	877,740	5,909	3,465	6,422	61,480	800,465
Average per return (dollars).....	5,437	4,602	1,427	1,535	2,138	6,415
Percent of income tax [2].....	1.7	0.2	0.1	0.1	0.5	3.0
INDIANA						
Number of AMT returns.....	42,741	429	890	1,086	7,002	33,334
Percent of returns.....	1.4	0.0	0.2	0.4	2.9	60.3
Percent of taxpayers.....	2.1	0.0	0.2	0.4	2.9	60.5
Amount of AMT (thousands of dollars).....	216,200	1,621	1,311	2,162	16,092	195,015
Average per return (dollars).....	5,058	3,779	1,473	1,991	2,298	5,850
Percent of income tax [2].....	1.4	0.1	0.1	0.1	0.4	3.5
IOWA						
Number of AMT returns.....	24,134	215	319	477	4,107	19,016
Percent of returns.....	1.7	0.0	0.1	0.4	3.5	67.7
Percent of taxpayers.....	2.4	0.0	0.2	0.4	3.5	67.8
Amount of AMT (thousands of dollars).....	128,082	1,424	516	892	8,986	116,265
Average per return (dollars).....	5,307	6,623	1,618	1,870	2,188	6,114
Percent of income tax [2].....	1.7	0.2	0.1	0.1	0.5	4.1
KANSAS						
Number of AMT returns.....	28,784	229	369	493	4,840	22,853
Percent of returns.....	2.2	0.0	0.2	0.4	4.0	69.6
Percent of taxpayers.....	3.2	0.0	0.2	0.4	4.0	69.7
Amount of AMT (thousands of dollars).....	171,026	1,139	518	1,176	11,355	156,838
Average per return (dollars).....	5,942	4,974	1,404	2,385	2,346	6,863
Percent of income tax [2].....	2.0	0.1	0.1	0.1	0.6	4.2
KENTUCKY						
Number of AMT returns.....	30,666	295	529	699	5,589	23,554
Percent of returns.....	1.6	0.0	0.2	0.5	4.2	71.7
Percent of taxpayers.....	2.5	0.0	0.2	0.5	4.2	71.8
Amount of AMT (thousands of dollars).....	187,726	3,598	830	1,332	13,364	168,603
Average per return (dollars).....	6,122	12,197	1,569	1,906	2,391	7,158
Percent of income tax [2].....	2.1	0.3	0.1	0.1	0.6	5.1
LOUISIANA						
Number of AMT returns.....	35,682	784	1,512	1,757	7,064	24,565
Percent of returns.....	1.8	0.1	0.6	1.2	4.3	47.5
Percent of taxpayers.....	2.9	0.1	0.7	1.2	4.3	47.8
Amount of AMT (thousands of dollars).....	189,123	4,186	2,012	3,279	18,347	161,300
Average per return (dollars).....	5,300	5,339	1,331	1,866	2,597	6,566
Percent of income tax [2].....	1.4	0.4	0.2	0.3	0.6	2.2
MAINE						
Number of AMT returns.....	12,889	86	190	295	3,216	9,102
Percent of returns.....	2.0	0.0	0.2	0.6	7.1	82.0
Percent of taxpayers.....	2.9	0.0	0.2	0.6	7.1	82.3
Amount of AMT (thousands of dollars).....	84,684	201	270	626	8,230	75,356
Average per return (dollars).....	6,570	2,337	1,421	2,122	2,559	8,279
Percent of income tax [2].....	2.8	0.0	0.1	0.2	1.1	7.2
MARYLAND						
Number of AMT returns.....	127,022	600	2,097	4,030	29,213	91,082
Percent of returns.....	4.6	0.0	0.5	1.5	7.5	78.5
Percent of taxpayers.....	6.3	0.1	0.6	1.6	7.5	78.7
Amount of AMT (thousands of dollars).....	764,465	1,963	2,684	6,112	61,941	691,764
Average per return (dollars).....	6,018	3,272	1,280	1,517	2,120	7,595
Percent of income tax [2].....	3.3	0.1	0.1	0.3	1.0	6.3
MASSACHUSETTS						
Number of AMT returns.....	142,043	519	1,122	2,271	27,245	110,886
Percent of returns.....	4.4	0.0	0.2	0.8	6.5	74.6
Percent of taxpayers.....	5.9	0.0	0.3	0.8	6.5	74.9
Amount of AMT (thousands of dollars).....	919,054	2,110	1,444	3,548	59,744	852,207
Average per return (dollars).....	6,470	4,066	1,287	1,562	2,193	7,685
Percent of income tax [2].....	2.8	0.1	0.1	0.1	0.8	4.7

MICHIGAN						
Number of AMT returns.....	88,194	730	1,420	2,270	17,527	66,247
Percent of returns.....	1.9	0.0	0.2	0.6	4.1	66.6
Percent of taxpayers.....	2.9	0.0	0.2	0.6	4.1	66.8
Amount of AMT (thousands of dollars).....	426,713	2,801	1,767	3,566	35,249	383,330
Average per return (dollars).....	4,838	3,837	1,244	1,571	2,011	5,786
Percent of income tax [2].....	1.6	0.1	0.1	0.1	0.5	3.7
MINNESOTA						
Number of AMT returns.....	74,976	478	722	1,163	13,295	59,318
Percent of returns.....	2.9	0.0	0.2	0.5	4.8	76.7
Percent of taxpayers.....	4.1	0.1	0.2	0.5	4.8	76.9
Amount of AMT (thousands of dollars).....	480,922	1,151	1,054	2,251	29,940	446,528
Average per return (dollars).....	6,414	2,408	1,460	1,936	2,252	7,528
Percent of income tax [2].....	2.6	0.1	0.1	0.1	0.7	5.2
MISSISSIPPI						
Number of AMT returns.....	14,391	292	691	785	2,830	9,793
Percent of returns.....	1.1	0.0	0.5	1.0	3.7	51.4
Percent of taxpayers.....	2.0	0.1	0.5	1.0	3.7	51.7
Amount of AMT (thousands of dollars).....	64,836	1,398	850	1,565	7,366	53,655
Average per return (dollars).....	4,505	4,788	1,230	1,994	2,603	5,479
Percent of income tax [2].....	1.2	0.2	0.1	0.2	0.6	2.6
MISSOURI						
Number of AMT returns.....	51,028	419	850	1,182	8,658	39,919
Percent of returns.....	1.9	0.0	0.2	0.5	3.9	66.9
Percent of taxpayers.....	2.8	0.0	0.2	0.5	3.9	67.0
Amount of AMT (thousands of dollars).....	297,961	1,266	1,327	2,194	20,701	272,474
Average per return (dollars).....	5,839	3,021	1,561	1,856	2,391	6,826
Percent of income tax [2].....	1.8	0.1	0.1	0.1	0.6	3.8
MONTANA						
Number of AMT returns.....	8,347	717	133	212	1,344	5,941
Percent of returns.....	1.7	0.2	0.2	0.6	4.3	67.1
Percent of taxpayers.....	2.7	0.4	0.2	0.6	4.3	67.3
Amount of AMT (thousands of dollars).....	67,439	573	242	546	3,477	62,599
Average per return (dollars).....	8,079	799	1,820	2,575	2,587	10,537
Percent of income tax [2].....	2.9	0.2	0.1	0.2	0.7	6.7
NEBRASKA						
Number of AMT returns.....	16,785	147	250	312	3,032	13,044
Percent of returns.....	2.0	0.0	0.2	0.4	4.3	72.6
Percent of taxpayers.....	2.8	0.0	0.2	0.4	4.3	72.7
Amount of AMT (thousands of dollars).....	97,497	651	376	540	6,790	89,140
Average per return (dollars).....	5,809	4,429	1,504	1,731	2,239	6,834
Percent of income tax [2].....	2.0	0.1	0.1	0.1	0.6	4.3
NEVADA						
Number of AMT returns.....	16,429	292	902	1,083	3,634	10,518
Percent of returns.....	1.3	0.0	0.5	1.0	3.2	33.8
Percent of taxpayers.....	1.9	0.1	0.5	1.1	3.3	34.2
Amount of AMT (thousands of dollars).....	102,347	2,291	996	1,660	10,116	87,285
Average per return (dollars).....	6,230	7,846	1,104	1,533	2,784	8,299
Percent of income tax [2].....	1.2	0.3	0.1	0.2	0.5	2.0
NEW HAMPSHIRE						
Number of AMT returns.....	14,269	112	210	342	3,190	10,415
Percent of returns.....	2.1	0.0	0.2	0.5	3.9	51.3
Percent of taxpayers.....	2.9	0.0	0.2	0.5	3.9	51.4
Amount of AMT (thousands of dollars).....	72,086	990	286	530	6,931	63,349
Average per return (dollars).....	5,052	8,839	1,362	1,550	2,173	6,082
Percent of income tax [2].....	1.4	0.2	0.1	0.1	0.5	2.9
NEW JERSEY						
Number of AMT returns.....	267,676	1,101	2,424	6,413	69,214	188,524
Percent of returns.....	6.2	0.0	0.4	1.6	11.4	82.1
Percent of taxpayers.....	8.7	0.1	0.4	1.6	11.4	82.2
Amount of AMT (thousands of dollars).....	1,732,390	4,010	3,374	8,918	138,639	1,577,449
Average per return (dollars).....	6,472	3,642	1,392	1,391	2,003	8,367
Percent of income tax [2].....	3.8	0.2	0.1	0.3	1.3	5.9
NEW MEXICO						
Number of AMT returns.....	11,771	196	405	544	2,158	8,468
Percent of returns.....	1.3	0.0	0.4	0.8	3.1	49.7
Percent of taxpayers.....	2.1	0.1	0.4	0.8	3.2	49.9
Amount of AMT (thousands of dollars).....	56,350	424	505	1,055	5,888	48,477
Average per return (dollars).....	4,787	2,163	1,247	1,939	2,728	5,725
Percent of income tax [2].....	1.2	0.1	0.1	0.2	0.5	2.8
NEW YORK						
Number of AMT returns.....	480,434	2,356	7,188	18,984	152,110	299,796
Percent of returns.....	5.2	0.0	0.6	2.5	15.8	82.0
Percent of taxpayers.....	7.7	0.1	0.6	2.6	16.0	82.4
Amount of AMT (thousands of dollars).....	3,984,264	12,862	8,600	26,740	329,543	3,606,518
Average per return (dollars).....	8,293	5,459	1,196	1,409	2,166	12,030
Percent of income tax [2].....	4.2	0.2	0.1	0.4	2.0	6.0
NORTH CAROLINA						
Number of AMT returns.....	95,670	788	1,313	1,859	17,387	74,323
Percent of returns.....	2.3	0.0	0.2	0.6	5.0	74.7
Percent of taxpayers.....	3.6	0.1	0.3	0.6	5.0	74.9
Amount of AMT (thousands of dollars).....	593,667	3,135	1,944	3,479	40,607	544,503
Average per return (dollars).....	6,205	3,978	1,481	1,871	2,335	7,326
Percent of income tax [2].....	2.6	0.1	0.1	0.1	0.7	5.6
NORTH DAKOTA						
Number of AMT returns.....	4,717	101	101	143	586	3,786
Percent of returns.....	1.5	0.0	0.2	0.5	2.3	50.3
Percent of taxpayers.....	2.0	0.1	0.2	0.5	2.3	50.4
Amount of AMT (thousands of dollars).....	22,245	263	181	279	1,573	19,948
Average per return (dollars).....	4,716	2,604	1,792	1,951	2,684	5,269
Percent of income tax [2].....	1.1	0.1	0.1	0.1	0.4	2.3

OHIO						
Number of AMT returns.....	126,749	936	3,283	5,280	33,933	83,317
Percent of returns.....	2.3	0.0	0.4	1.2	8.1	77.7
Percent of taxpayers.....	3.3	0.0	0.4	1.2	8.1	77.8
Amount of AMT (thousands of dollars).....	728,577	2,715	3,563	6,981	69,677	645,642
Average per return (dollars).....	5,748	2,901	1,085	1,322	2,053	7,749
Percent of income tax [2].....	2.4	0.1	0.1	0.2	1.0	5.7
OKLAHOMA						
Number of AMT returns.....	25,140	344	659	793	4,215	19,129
Percent of returns.....	1.6	0.0	0.3	0.6	3.5	52.5
Percent of taxpayers.....	2.4	0.1	0.3	0.6	3.5	52.7
Amount of AMT (thousands of dollars).....	141,075	1,762	955	1,901	11,444	125,012
Average per return (dollars).....	5,612	5,122	1,449	2,397	2,715	6,535
Percent of income tax [2].....	1.4	0.2	0.1	0.2	0.6	2.6
OREGON						
Number of AMT returns.....	44,282	351	556	893	10,005	32,477
Percent of returns.....	2.5	0.0	0.2	0.6	6.5	79.5
Percent of taxpayers.....	3.7	0.1	0.2	0.6	6.5	79.7
Amount of AMT (thousands of dollars).....	330,042	1,933	894	1,866	24,487	300,861
Average per return (dollars).....	7,453	5,507	1,608	2,090	2,447	9,264
Percent of income tax [2].....	3.4	0.2	0.1	0.2	1.0	7.8
PENNSYLVANIA						
Number of AMT returns.....	149,759	988	1,774	3,172	28,664	115,161
Percent of returns.....	2.4	0.0	0.2	0.6	5.0	69.0
Percent of taxpayers.....	3.5	0.0	0.2	0.6	5.0	69.1
Amount of AMT (thousands of dollars).....	795,362	3,877	2,794	5,399	58,773	724,520
Average per return (dollars).....	5,311	3,924	1,575	1,702	2,050	6,291
Percent of income tax [2].....	1.9	0.1	0.1	0.1	0.6	3.8
RHODE ISLAND						
Number of AMT returns.....	14,164	84	151	283	3,131	10,515
Percent of returns.....	2.8	0.0	0.2	0.6	5.8	78.0
Percent of taxpayers.....	3.9	0.0	0.2	0.6	5.9	78.2
Amount of AMT (thousands of dollars).....	87,104	163	190	546	6,424	79,781
Average per return (dollars).....	6,150	1,940	1,258	1,929	2,052	7,587
Percent of income tax [2].....	2.6	0.0	0.1	0.2	0.7	5.6
SOUTH CAROLINA						
Number of AMT returns.....	32,841	332	709	829	5,586	25,385
Percent of returns.....	1.6	0.0	0.3	0.6	3.7	66.0
Percent of taxpayers.....	2.6	0.0	0.3	0.6	3.7	66.3
Amount of AMT (thousands of dollars).....	197,895	1,521	969	1,583	13,847	179,976
Average per return (dollars).....	6,026	4,581	1,367	1,910	2,479	7,090
Percent of income tax [2].....	2.1	0.1	0.1	0.1	0.6	4.9
SOUTH DAKOTA						
Number of AMT returns.....	4,065	116	95	134	606	3,114
Percent of returns.....	1.0	0.0	0.2	0.4	2.3	37.9
Percent of taxpayers.....	1.5	0.1	0.2	0.4	2.3	38.0
Amount of AMT (thousands of dollars).....	20,827	1,060	189	259	1,692	17,626
Average per return (dollars).....	5,123	9,138	1,989	1,933	2,792	5,660
Percent of income tax [2].....	0.9	0.4	0.1	0.1	0.4	1.6
TENNESSEE						
Number of AMT returns.....	26,873	470	740	891	4,794	19,978
Percent of returns.....	0.9	0.0	0.2	0.4	2.4	33.4
Percent of taxpayers.....	1.5	0.0	0.2	0.4	2.4	33.5
Amount of AMT (thousands of dollars).....	129,210	2,099	1,014	1,888	12,086	112,122
Average per return (dollars).....	4,808	4,466	1,370	2,119	2,521	5,612
Percent of income tax [2].....	0.8	0.1	0.1	0.1	0.3	1.6
TEXAS						
Number of AMT returns.....	199,096	2,326	5,904	8,041	38,112	144,713
Percent of returns.....	1.8	0.0	0.4	1.0	3.8	40.9
Percent of taxpayers.....	2.9	0.1	0.5	1.0	3.8	41.0
Amount of AMT (thousands of dollars).....	905,795	13,678	8,184	15,385	86,693	781,855
Average per return (dollars).....	4,550	5,880	1,386	1,913	2,275	5,403
Percent of income tax [2].....	1.0	0.2	0.1	0.2	0.5	1.5
UTAH						
Number of AMT returns.....	19,670	417	392	505	3,335	15,021
Percent of returns.....	1.7	0.1	0.2	0.5	3.4	58.9
Percent of taxpayers.....	2.7	0.1	0.3	0.5	3.4	59.2
Amount of AMT (thousands of dollars).....	119,131	739	624	1,023	8,537	108,208
Average per return (dollars).....	6,056	1,772	1,592	2,026	2,560	7,204
Percent of income tax [2].....	1.9	0.1	0.1	0.2	0.6	3.8
VERMONT						
Number of AMT returns.....	7,384	63	67	140	1,723	5,391
Percent of returns.....	2.3	0.0	0.1	0.5	6.5	79.9
Percent of taxpayers.....	3.3	0.1	0.2	0.5	6.6	80.1
Amount of AMT (thousands of dollars).....	54,935	127	134	405	4,522	49,748
Average per return (dollars).....	7,440	2,016	2,000	2,893	2,624	9,228
Percent of income tax [2].....	3.1	0.1	0.1	0.2	1.0	7.5
VIRGINIA						
Number of AMT returns.....	127,222	644	1,472	2,211	20,774	102,121
Percent of returns.....	3.4	0.0	0.3	0.6	4.3	67.1
Percent of taxpayers.....	4.8	0.1	0.3	0.7	4.4	67.2
Amount of AMT (thousands of dollars).....	657,741	1,972	1,830	3,866	44,464	605,608
Average per return (dollars).....	5,170	3,062	1,243	1,749	2,140	5,930
Percent of income tax [2].....	2.2	0.1	0.1	0.1	0.5	4.2
WASHINGTON						
Number of AMT returns.....	52,078	1,595	928	1,347	8,946	39,262
Percent of returns.....	1.6	0.1	0.2	0.4	2.4	39.2
Percent of taxpayers.....	2.3	0.1	0.2	0.4	2.5	39.3
Amount of AMT (thousands of dollars).....	269,066	6,865	1,946	2,762	22,760	234,733
Average per return (dollars).....	5,167	4,304	2,097	2,050	2,544	5,979
Percent of income tax [2].....	1.1	0.3	0.1	0.1	0.4	2.1

<b>WEST VIRGINIA</b>						
Number of AMT returns.....	9,740	89	278	369	1,822	7,182
Percent of returns.....	1.2	0.0	0.2	0.6	3.5	66.0
Percent of taxpayers.....	1.8	0.0	0.3	0.6	3.5	66.1
Amount of AMT (thousands of dollars).....	51,946	499	481	599	4,381	45,986
Average per return (dollars).....	5,333	5,607	1,730	1,623	2,405	6,403
Percent of income tax [2].....	1.4	0.1	0.1	0.1	0.5	3.8
<b>WISCONSIN</b>						
Number of AMT returns.....	58,311	885	552	1,055	12,256	43,563
Percent of returns.....	2.1	0.0	0.1	0.4	4.9	76.3
Percent of taxpayers.....	3.0	0.1	0.1	0.4	4.9	76.5
Amount of AMT (thousands of dollars).....	328,800	1,518	903	1,864	24,483	300,030
Average per return (dollars).....	5,639	1,715	1,636	1,767	1,998	6,887
Percent of income tax [2].....	2.0	0.1	0.0	0.1	0.6	4.6
<b>WYOMING</b>						
Number of AMT returns.....	3,701	62	161	220	676	2,582
Percent of returns.....	1.4	0.0	0.4	0.8	2.4	34.9
Percent of taxpayers.....	1.8	0.1	0.4	0.8	2.4	35.0
Amount of AMT (thousands of dollars).....	30,729	2,453	292	427	2,048	25,508
Average per return (dollars).....	8,303	39,565	1,814	1,941	3,030	9,879
Percent of income tax [2].....	1.2	1.4	0.1	0.2	0.4	1.7
<b>OTHER AREAS [3]</b>						
Number of AMT returns.....	65,043	30,947	3,715	2,934	9,281	18,166
Percent of returns.....	3.6	2.1	4.0	5.6	12.0	25.1
Percent of taxpayers.....	9.9	7.9	4.8	6.3	13.2	26.9
Amount of AMT (thousands of dollars).....	176,841	19,135	5,317	4,475	21,899	126,014
Average per return (dollars).....	2,719	618	1,431	1,525	2,360	6,937
Percent of income tax [2].....	1.5	3.1	1.1	0.9	1.5	1.5

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2009, including any returns filed for tax years preceding 2008.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010, and Tax Policy Center calculations.

5-Jun-09

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2007\*

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
<b>UNITED STATES</b>						
Number of AMT returns.....	4,161,402	78,083	78,418	120,099	962,264	2,922,538
Percent of returns.....	2.7	0.1	0.4	1.0	7.2	63.9
Percent of taxpayers.....	4.2	0.2	0.4	1.0	7.2	64.1
Amount of AMT (thousands of dollars).....	24,273,037	177,883	102,690	193,843	1,988,758	21,809,862
Average per return (dollars).....	5,833	2,278	1,310	1,614	2,067	7,463
Percent of income tax [2].....	2.2	0.2	0.1	0.2	0.9	3.6
<b>ALABAMA</b>						
Number of AMT returns.....	25,558	350	899	945	4,713	18,651
Percent of returns.....	1.1	0.0	0.3	0.6	3.0	42.6
Percent of taxpayers.....	1.9	0.0	0.4	0.6	3.1	42.6
Amount of AMT (thousands of dollars).....	131,850	1,518	1,126	1,699	11,682	115,825
Average per return (dollars).....	5,159	4,337	1,253	1,798	2,479	6,210
Percent of income tax [2].....	1.1	0.1	0.1	0.1	0.4	2.2
<b>ALASKA</b>						
Number of AMT returns.....	3,783	73	109	161	833	2,607
Percent of returns.....	1.0	0.0	0.2	0.5	2.1	28.3
Percent of taxpayers.....	1.3	0.0	0.2	0.5	2.1	28.3
Amount of AMT (thousands of dollars).....	15,380	277	191	216	1,894	12,804
Average per return (dollars).....	4,066	3,795	1,752	1,342	2,274	4,911
Percent of income tax [2].....	0.6	0.1	0.1	0.1	0.3	1.3
<b>ARIZONA</b>						
Number of AMT returns.....	49,759	550	1,390	1,652	9,088	37,079
Percent of returns.....	1.7	0.0	0.4	0.7	3.7	48.1
Percent of taxpayers.....	2.7	0.1	0.4	0.8	3.7	48.2
Amount of AMT (thousands of dollars).....	321,628	2,383	2,097	2,990	22,340	291,818
Average per return (dollars).....	6,464	4,333	1,509	1,810	2,458	7,870
Percent of income tax [2].....	1.7	0.1	0.1	0.2	0.6	3.1
<b>ARKANSAS</b>						
Number of AMT returns.....	18,088	284	443	509	3,198	13,654
Percent of returns.....	1.3	0.0	0.3	0.6	4.3	63.5
Percent of taxpayers.....	2.3	0.1	0.3	0.6	4.3	63.6
Amount of AMT (thousands of dollars).....	89,823	1,522	819	957	7,382	79,142
Average per return (dollars).....	4,966	5,359	1,849	1,880	2,308	5,796
Percent of income tax [2].....	1.5	0.2	0.1	0.1	0.6	2.9
<b>CALIFORNIA</b>						
Number of AMT returns.....	741,735	3,964	11,335	19,399	177,336	529,701
Percent of returns.....	4.2	0.0	0.5	1.4	9.7	76.6
Percent of taxpayers.....	6.7	0.1	0.6	1.5	9.8	76.8
Amount of AMT (thousands of dollars).....	5,567,790	31,887	14,914	33,649	389,128	5,098,213
Average per return (dollars).....	7,506	8,044	1,316	1,735	2,194	9,625
Percent of income tax [2].....	3.8	0.3	0.1	0.3	1.3	5.8
<b>COLORADO</b>						
Number of AMT returns.....	58,201	623	756	1,101	8,715	47,006
Percent of returns.....	2.4	0.0	0.2	0.5	3.3	53.8
Percent of taxpayers.....	3.4	0.1	0.2	0.5	3.4	53.9
Amount of AMT (thousands of dollars).....	343,871	2,320	1,368	2,367	20,647	317,171
Average per return (dollars).....	5,908	3,724	1,810	2,150	2,369	6,747
Percent of income tax [2].....	1.8	0.2	0.1	0.1	0.5	3.1
<b>CONNECTICUT</b>						
Number of AMT returns.....	99,030	396	924	1,680	22,260	73,770
Percent of returns.....	5.3	0.0	0.4	1.0	9.4	73.0
Percent of taxpayers.....	7.4	0.1	0.4	1.0	9.5	73.0
Amount of AMT (thousands of dollars).....	579,047	2,515	1,155	2,870	41,061	531,448
Average per return (dollars).....	5,847	6,351	1,250	1,708	1,845	7,204
Percent of income tax [2].....	2.2	0.2	0.1	0.2	1.0	2.8
<b>DELAWARE</b>						
Number of AMT returns.....	10,129	79	156	233	1,796	7,865
Percent of returns.....	2.2	0.0	0.3	0.6	3.9	63.4
Percent of taxpayers.....	3.2	0.1	0.3	0.6	3.9	63.5
Amount of AMT (thousands of dollars).....	56,729	196	220	385	4,073	51,854
Average per return (dollars).....	5,601	2,481	1,410	1,652	2,268	6,593
Percent of income tax [2].....	1.8	0.1	0.1	0.1	0.5	3.8
<b>DISTRICT OF COLUMBIA</b>						
Number of AMT returns.....	15,954	63	203	297	2,667	12,724
Percent of returns.....	5.0	0.0	0.5	1.3	8.6	73.1
Percent of taxpayers.....	7.2	0.1	0.5	1.3	8.7	73.2
Amount of AMT (thousands of dollars).....	119,147	591	222	432	5,965	111,936
Average per return (dollars).....	7,468	9,381	1,094	1,455	2,237	8,797
Percent of income tax [2].....	3.2	0.2	0.1	0.2	1.0	4.8

FLORIDA						
Number of AMT returns.....	165,763	2,358	4,331	5,993	34,305	118,776
Percent of returns.....	1.7	0.0	0.4	1.0	4.9	42.9
Percent of taxpayers.....	2.8	0.1	0.4	1.0	5.0	43.0
Amount of AMT (thousands of dollars).....	1,049,688	15,023	6,363	10,660	85,411	932,232
Average per return (dollars).....	6,332	6,371	1,469	1,779	2,490	7,849
Percent of income tax [2].....	1.4	0.3	0.1	0.2	0.7	2.1
GEORGIA						
Number of AMT returns.....	106,445	1,263	2,204	2,971	19,303	80,704
Percent of returns.....	2.3	0.0	0.4	1.0	5.3	65.1
Percent of taxpayers.....	4.0	0.1	0.4	1.0	5.3	65.2
Amount of AMT (thousands of dollars).....	540,650	2,728	2,730	5,388	42,173	487,630
Average per return (dollars).....	5,079	2,160	1,239	1,814	2,185	6,042
Percent of income tax [2].....	2.0	0.1	0.1	0.2	0.7	3.5
HAWAII						
Number of AMT returns.....	13,325	124	279	410	2,852	9,660
Percent of returns.....	1.9	0.0	0.3	0.7	4.7	62.8
Percent of taxpayers.....	2.8	0.0	0.3	0.7	4.7	62.9
Amount of AMT (thousands of dollars).....	82,152	860	387	714	6,544	73,647
Average per return (dollars).....	6,165	6,935	1,387	1,741	2,295	7,624
Percent of income tax [2].....	2.1	0.2	0.1	0.2	0.7	4.6
IDAHO						
Number of AMT returns.....	12,817	136	182	308	2,481	9,710
Percent of returns.....	1.8	0.0	0.2	0.6	5.3	67.0
Percent of taxpayers.....	2.9	0.1	0.2	0.6	5.3	67.1
Amount of AMT (thousands of dollars).....	74,912	647	255	675	5,728	67,608
Average per return (dollars).....	5,845	4,757	1,401	2,192	2,309	6,963
Percent of income tax [2].....	2.1	0.2	0.1	0.2	0.8	4.0
ILLINOIS						
Number of AMT returns.....	166,774	1,238	2,818	4,350	33,009	125,359
Percent of returns.....	2.5	0.0	0.3	0.8	5.2	57.8
Percent of taxpayers.....	3.9	0.1	0.3	0.8	5.2	57.8
Amount of AMT (thousands of dollars).....	772,429	4,858	3,626	6,398	63,904	693,642
Average per return (dollars).....	4,632	3,924	1,287	1,471	1,936	5,533
Percent of income tax [2].....	1.4	0.1	0.1	0.1	0.6	2.3
INDIANA						
Number of AMT returns.....	46,757	515	969	1,126	8,618	35,529
Percent of returns.....	1.4	0.0	0.2	0.4	3.6	60.5
Percent of taxpayers.....	2.3	0.0	0.2	0.4	3.6	60.5
Amount of AMT (thousands of dollars).....	207,475	1,625	1,341	1,895	16,555	186,058
Average per return (dollars).....	4,437	3,155	1,384	1,683	1,921	5,237
Percent of income tax [2].....	1.2	0.1	0.1	0.1	0.4	2.7
IOWA						
Number of AMT returns.....	24,746	252	397	500	4,677	18,920
Percent of returns.....	1.6	0.0	0.2	0.4	4.2	67.6
Percent of taxpayers.....	2.4	0.0	0.2	0.4	4.2	67.6
Amount of AMT (thousands of dollars).....	113,381	574	517	866	9,345	102,078
Average per return (dollars).....	4,582	2,278	1,302	1,732	1,998	5,395
Percent of income tax [2].....	1.4	0.1	0.0	0.1	0.5	3.4
KANSAS						
Number of AMT returns.....	29,916	270	402	517	5,422	23,305
Percent of returns.....	2.1	0.0	0.2	0.4	4.6	69.1
Percent of taxpayers.....	3.2	0.1	0.2	0.5	4.6	69.2
Amount of AMT (thousands of dollars).....	159,878	1,162	521	885	11,101	146,209
Average per return (dollars).....	5,344	4,304	1,296	1,712	2,047	6,274
Percent of income tax [2].....	1.8	0.1	0.1	0.1	0.6	3.6
KENTUCKY						
Number of AMT returns.....	31,061	330	625	713	6,037	23,356
Percent of returns.....	1.5	0.0	0.2	0.5	4.7	66.5
Percent of taxpayers.....	2.5	0.0	0.3	0.5	4.7	66.6
Amount of AMT (thousands of dollars).....	158,996	2,209	856	1,230	12,325	142,375
Average per return (dollars).....	5,119	6,694	1,370	1,725	2,042	6,096
Percent of income tax [2].....	1.7	0.2	0.1	0.1	0.6	3.7
LOUISIANA						
Number of AMT returns.....	31,010	829	1,636	1,832	7,088	19,625
Percent of returns.....	1.4	0.1	0.7	1.3	4.9	49.0
Percent of taxpayers.....	2.5	0.1	0.7	1.3	4.9	49.2
Amount of AMT (thousands of dollars).....	130,829	3,934	2,360	4,328	16,407	103,800
Average per return (dollars).....	4,219	4,745	1,443	2,362	2,315	5,289
Percent of income tax [2].....	1.2	0.4	0.2	0.4	0.6	2.3
MAINE						
Number of AMT returns.....	14,522	93	185	312	3,616	10,316
Percent of returns.....	2.0	0.0	0.2	0.6	8.1	80.3
Percent of taxpayers.....	3.1	0.0	0.2	0.6	8.1	80.4
Amount of AMT (thousands of dollars).....	89,154	135	286	558	8,288	79,889
Average per return (dollars).....	6,139	1,452	1,546	1,788	2,292	7,744
Percent of income tax [2].....	2.7	0.0	0.1	0.1	1.1	6.3
MARYLAND						
Number of AMT returns.....	131,225	604	2,406	3,895	31,578	92,742
Percent of returns.....	4.5	0.0	0.6	1.5	8.3	77.6
Percent of taxpayers.....	6.3	0.1	0.6	1.5	8.4	77.7
Amount of AMT (thousands of dollars).....	709,036	1,700	2,987	5,718	59,100	639,532
Average per return (dollars).....	5,403	2,815	1,241	1,468	1,872	6,896
Percent of income tax [2].....	2.8	0.1	0.1	0.3	1.0	4.9
MASSACHUSETTS						
Number of AMT returns.....	150,262	603	1,290	2,469	31,328	114,572
Percent of returns.....	4.3	0.0	0.3	0.8	7.7	73.2
Percent of taxpayers.....	6.1	0.1	0.3	0.8	7.7	73.2
Amount of AMT (thousands of dollars).....	864,284	2,401	1,778	3,862	60,967	795,275
Average per return (dollars).....	5,752	3,982	1,378	1,564	1,946	6,941
Percent of income tax [2].....	2.4	0.1	0.1	0.2	0.9	3.7

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MICHIGAN						
Number of AMT returns.....	93,981	759	1,733	2,530	20,172	68,787
Percent of returns.....	1.9	0.0	0.3	0.6	4.6	63.7
Percent of taxpayers.....	2.9	0.0	0.3	0.6	4.6	63.8
Amount of AMT (thousands of dollars).....	400,391	2,718	2,094	3,618	36,984	354,978
Average per return (dollars).....	4,260	3,581	1,208	1,430	1,833	5,161
Percent of income tax [2].....	1.4	0.1	0.1	0.1	0.5	3.0
MINNESOTA						
Number of AMT returns.....	78,514	424	730	1,193	14,586	61,581
Percent of returns.....	2.9	0.0	0.2	0.5	5.4	75.4
Percent of taxpayers.....	4.1	0.0	0.2	0.5	5.4	75.5
Amount of AMT (thousands of dollars).....	440,077	1,861	1,298	2,241	28,171	406,506
Average per return (dollars).....	5,605	4,389	1,778	1,878	1,931	6,601
Percent of income tax [2].....	2.3	0.1	0.1	0.1	0.6	4.3
MISSISSIPPI						
Number of AMT returns.....	14,313	375	733	807	2,916	9,482
Percent of returns.....	1.0	0.0	0.5	1.0	4.0	48.7
Percent of taxpayers.....	1.9	0.1	0.5	1.0	4.0	49.0
Amount of AMT (thousands of dollars).....	59,224	1,345	898	1,426	7,213	48,343
Average per return (dollars).....	4,138	3,587	1,225	1,767	2,474	5,098
Percent of income tax [2].....	1.1	0.2	0.1	0.2	0.6	2.4
MISSOURI						
Number of AMT returns.....	52,276	471	871	1,157	9,546	40,231
Percent of returns.....	1.7	0.0	0.2	0.5	4.4	65.7
Percent of taxpayers.....	2.7	0.0	0.2	0.5	4.4	65.8
Amount of AMT (thousands of dollars).....	270,239	1,980	1,135	2,112	19,952	245,060
Average per return (dollars).....	5,169	4,204	1,303	1,825	2,090	6,091
Percent of income tax [2].....	1.6	0.1	0.1	0.1	0.5	3.3
MONTANA						
Number of AMT returns.....	9,115	697	200	261	1,614	6,343
Percent of returns.....	1.8	0.2	0.3	0.7	5.2	65.0
Percent of taxpayers.....	2.8	0.4	0.3	0.7	5.3	65.2
Amount of AMT (thousands of dollars).....	48,672	598	292	478	4,127	43,177
Average per return (dollars).....	5,340	858	1,460	1,831	2,557	6,807
Percent of income tax [2].....	2.0	0.2	0.1	0.2	0.8	4.2
NEBRASKA						
Number of AMT returns.....	17,759	178	243	340	3,695	13,303
Percent of returns.....	1.9	0.0	0.2	0.5	5.5	72.3
Percent of taxpayers.....	2.9	0.1	0.2	0.5	5.5	72.4
Amount of AMT (thousands of dollars).....	88,956	658	299	578	6,607	80,813
Average per return (dollars).....	5,009	3,697	1,230	1,700	1,788	6,075
Percent of income tax [2].....	1.7	0.1	0.1	0.1	0.6	3.4
NEVADA						
Number of AMT returns.....	18,223	281	917	999	3,947	12,079
Percent of returns.....	1.4	0.0	0.5	1.0	3.6	33.8
Percent of taxpayers.....	2.1	0.1	0.5	1.0	3.6	34.0
Amount of AMT (thousands of dollars).....	115,693	1,800	986	1,838	8,986	102,083
Average per return (dollars).....	6,349	6,406	1,075	1,840	2,277	8,451
Percent of income tax [2].....	1.1	0.2	0.1	0.2	0.5	1.6
NEW HAMPSHIRE						
Number of AMT returns.....	15,866	116	218	349	3,652	11,531
Percent of returns.....	2.2	0.0	0.2	0.5	4.6	50.7
Percent of taxpayers.....	3.1	0.0	0.2	0.5	4.6	50.7
Amount of AMT (thousands of dollars).....	74,409	414	314	556	7,645	65,480
Average per return (dollars).....	4,690	3,569	1,440	1,593	2,093	5,679
Percent of income tax [2].....	1.3	0.1	0.1	0.1	0.6	2.5
NEW JERSEY						
Number of AMT returns.....	276,751	1,167	2,849	6,963	79,350	186,422
Percent of returns.....	6.0	0.0	0.5	1.7	13.3	80.1
Percent of taxpayers.....	8.7	0.1	0.5	1.8	13.3	80.1
Amount of AMT (thousands of dollars).....	1,556,051	5,391	3,386	9,164	145,184	1,392,925
Average per return (dollars).....	5,623	4,620	1,188	1,316	1,830	7,472
Percent of income tax [2].....	3.2	0.2	0.1	0.3	1.4	4.8
NEW MEXICO						
Number of AMT returns.....	13,140	201	445	514	2,398	9,582
Percent of returns.....	1.3	0.0	0.4	0.8	3.6	51.8
Percent of taxpayers.....	2.2	0.1	0.4	0.8	3.6	51.9
Amount of AMT (thousands of dollars).....	61,406	950	586	926	5,821	53,123
Average per return (dollars).....	4,673	4,726	1,317	1,802	2,427	5,544
Percent of income tax [2].....	1.3	0.2	0.1	0.2	0.5	2.7
NEW YORK						
Number of AMT returns.....	497,746	2,556	9,450	20,910	167,230	297,600
Percent of returns.....	5.0	0.0	0.8	2.8	18.1	79.3
Percent of taxpayers.....	7.7	0.1	0.8	2.9	18.2	79.4
Amount of AMT (thousands of dollars).....	3,565,481	14,539	10,756	29,072	334,224	3,176,890
Average per return (dollars).....	7,163	5,688	1,138	1,390	1,999	10,675
Percent of income tax [2].....	3.4	0.2	0.2	0.5	2.1	4.6
NORTH CAROLINA						
Number of AMT returns.....	104,844	796	1,610	1,997	19,659	80,782
Percent of returns.....	2.3	0.0	0.3	0.6	5.7	73.3
Percent of taxpayers.....	3.8	0.1	0.3	0.6	5.7	73.3
Amount of AMT (thousands of dollars).....	600,222	2,036	2,229	4,057	42,205	549,697
Average per return (dollars).....	5,725	2,558	1,384	2,032	2,147	6,805
Percent of income tax [2].....	2.4	0.1	0.1	0.2	0.7	4.7
NORTH DAKOTA						
Number of AMT returns.....	4,047	56	109	129	630	3,123
Percent of returns.....	1.2	0.0	0.2	0.4	2.8	49.6
Percent of taxpayers.....	1.7	0.0	0.2	0.4	2.8	49.6
Amount of AMT (thousands of dollars).....	16,412	161	131	188	1,355	14,577
Average per return (dollars).....	4,055	2,875	1,202	1,457	2,151	4,668
Percent of income tax [2].....	0.9	0.1	0.1	0.1	0.3	2.0

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OHIO						
Number of AMT returns.....	139,766	1,109	3,968	6,068	39,679	88,942
Percent of returns.....	2.3	0.0	0.5	1.3	9.6	76.6
Percent of taxpayers.....	3.5	0.0	0.5	1.3	9.6	76.7
Amount of AMT (thousands of dollars).....	724,176	3,298	3,818	6,979	74,434	635,647
Average per return (dollars).....	5,181	2,974	962	1,150	1,876	7,147
Percent of income tax [2].....	2.2	0.1	0.1	0.2	1.1	4.8
OKLAHOMA						
Number of AMT returns.....	24,568	360	701	801	4,345	18,361
Percent of returns.....	1.4	0.0	0.3	0.7	3.8	52.6
Percent of taxpayers.....	2.3	0.1	0.3	0.7	3.8	52.7
Amount of AMT (thousands of dollars).....	121,540	1,514	984	1,922	11,084	106,038
Average per return (dollars).....	4,947	4,206	1,404	2,400	2,551	5,775
Percent of income tax [2].....	1.2	0.2	0.1	0.2	0.6	2.1
OREGON						
Number of AMT returns.....	45,618	353	546	866	9,328	34,525
Percent of returns.....	2.4	0.0	0.2	0.6	5.9	72.7
Percent of taxpayers.....	3.7	0.1	0.2	0.6	6.0	72.8
Amount of AMT (thousands of dollars).....	283,198	2,006	977	1,834	22,175	256,207
Average per return (dollars).....	6,208	5,683	1,789	2,118	2,377	7,421
Percent of income tax [2].....	2.6	0.2	0.1	0.2	0.9	5.3
PENNSYLVANIA						
Number of AMT returns.....	159,416	1,031	2,142	3,477	34,762	118,004
Percent of returns.....	2.4	0.0	0.2	0.7	6.3	68.2
Percent of taxpayers.....	3.6	0.0	0.3	0.7	6.3	68.2
Amount of AMT (thousands of dollars).....	750,112	4,370	2,755	5,340	63,812	673,834
Average per return (dollars).....	4,705	4,239	1,286	1,536	1,836	5,710
Percent of income tax [2].....	1.7	0.1	0.1	0.1	0.7	3.2
RHODE ISLAND						
Number of AMT returns.....	15,806	87	172	301	3,834	11,412
Percent of returns.....	2.8	0.0	0.2	0.7	7.2	77.4
Percent of taxpayers.....	4.2	0.0	0.2	0.7	7.3	77.5
Amount of AMT (thousands of dollars).....	87,243	239	192	433	7,028	79,352
Average per return (dollars).....	5,520	2,747	1,116	1,439	1,833	6,953
Percent of income tax [2].....	2.4	0.1	0.1	0.1	0.8	4.7
SOUTH CAROLINA						
Number of AMT returns.....	37,199	360	806	872	6,424	28,737
Percent of returns.....	1.6	0.0	0.3	0.6	4.3	65.8
Percent of taxpayers.....	2.8	0.0	0.3	0.6	4.4	65.9
Amount of AMT (thousands of dollars).....	205,196	2,001	964	1,785	14,471	185,975
Average per return (dollars).....	5,516	5,558	1,196	2,047	2,253	6,472
Percent of income tax [2].....	1.9	0.2	0.1	0.2	0.6	4.0
SOUTH DAKOTA						
Number of AMT returns.....	4,337	220	125	142	744	3,106
Percent of returns.....	1.0	0.1	0.2	0.5	3.0	37.3
Percent of taxpayers.....	1.6	0.1	0.2	0.5	3.0	37.3
Amount of AMT (thousands of dollars).....	23,554	861	243	254	1,942	20,254
Average per return (dollars).....	5,431	3,914	1,944	1,789	2,610	6,521
Percent of income tax [2].....	1.0	0.3	0.1	0.1	0.5	1.7
TENNESSEE						
Number of AMT returns.....	28,808	485	897	1,009	5,094	21,323
Percent of returns.....	0.9	0.0	0.2	0.5	2.6	32.5
Percent of taxpayers.....	1.5	0.0	0.3	0.5	2.6	32.6
Amount of AMT (thousands of dollars).....	143,010	2,014	1,789	1,800	11,803	125,605
Average per return (dollars).....	4,964	4,153	1,994	1,784	2,317	5,891
Percent of income tax [2].....	0.8	0.1	0.1	0.1	0.3	1.5
TEXAS						
Number of AMT returns.....	184,331	2,401	6,634	8,036	41,043	126,217
Percent of returns.....	1.6	0.0	0.5	1.0	4.4	38.8
Percent of taxpayers.....	2.7	0.1	0.5	1.0	4.4	38.9
Amount of AMT (thousands of dollars).....	778,746	11,509	8,159	13,156	89,456	656,467
Average per return (dollars).....	4,225	4,793	1,230	1,637	2,180	5,201
Percent of income tax [2].....	0.9	0.2	0.1	0.2	0.5	1.4
UTAH						
Number of AMT returns.....	23,367	434	439	549	4,384	17,561
Percent of returns.....	2.0	0.1	0.3	0.5	4.6	60.4
Percent of taxpayers.....	3.1	0.1	0.3	0.6	4.6	60.5
Amount of AMT (thousands of dollars).....	130,061	1,208	701	1,277	9,890	116,985
Average per return (dollars).....	5,566	2,783	1,597	2,326	2,256	6,662
Percent of income tax [2].....	1.9	0.2	0.1	0.2	0.7	3.3
VERMONT						
Number of AMT returns.....	8,391	66	66	127	1,838	6,294
Percent of returns.....	2.4	0.0	0.1	0.5	7.1	79.7
Percent of taxpayers.....	3.6	0.1	0.2	0.5	7.1	79.8
Amount of AMT (thousands of dollars).....	54,739	190	263	250	4,174	49,864
Average per return (dollars).....	6,524	2,879	3,985	1,969	2,271	7,922
Percent of income tax [2].....	2.9	0.1	0.1	0.1	1.0	6.2
VIRGINIA						
Number of AMT returns.....	132,236	672	1,528	2,188	23,348	104,500
Percent of returns.....	3.3	0.0	0.3	0.6	5.0	67.3
Percent of taxpayers.....	4.8	0.1	0.3	0.6	5.0	67.4
Amount of AMT (thousands of dollars).....	630,073	3,065	2,293	3,643	45,736	575,336
Average per return (dollars).....	4,765	4,561	1,501	1,665	1,959	5,506
Percent of income tax [2].....	2.0	0.1	0.1	0.1	0.6	3.6
WASHINGTON						
Number of AMT returns.....	59,071	1,508	1,085	1,464	10,764	44,250
Percent of returns.....	1.8	0.1	0.2	0.5	3.0	39.8
Percent of taxpayers.....	2.5	0.1	0.2	0.5	3.0	39.8
Amount of AMT (thousands of dollars).....	299,066	7,167	1,957	2,432	27,531	259,978
Average per return (dollars).....	5,063	4,753	1,804	1,661	2,558	5,875
Percent of income tax [2].....	1.1	0.3	0.1	0.1	0.4	1.9

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<b>WEST VIRGINIA</b>						
Number of AMT returns.....	9,696	123	330	309	1,896	7,038
Percent of returns.....	1.0	0.0	0.3	0.5	4.0	64.5
Percent of taxpayers.....	1.8	0.0	0.3	0.5	4.0	64.6
Amount of AMT (thousands of dollars).....	45,191	760	463	519	4,646	38,802
Average per return (dollars).....	4,661	6,179	1,403	1,680	2,450	5,513
Percent of income tax [2].....	1.3	0.2	0.1	0.1	0.6	3.4
<b>WISCONSIN</b>						
Number of AMT returns.....	63,512	1,039	621	1,079	14,704	46,069
Percent of returns.....	2.1	0.1	0.1	0.4	6.1	74.9
Percent of taxpayers.....	3.1	0.1	0.2	0.4	6.1	75.0
Amount of AMT (thousands of dollars).....	327,069	1,581	845	2,089	28,197	294,358
Average per return (dollars).....	5,150	1,522	1,361	1,936	1,918	6,390
Percent of income tax [2].....	1.9	0.1	0.0	0.1	0.7	4.0
<b>WYOMING</b>						
Number of AMT returns.....	4,058	62	150	197	643	3,006
Percent of returns.....	1.4	0.0	0.3	0.7	2.5	38.0
Percent of taxpayers.....	2.0	0.1	0.4	0.7	2.5	38.1
Amount of AMT (thousands of dollars).....	29,379	1,594	175	389	1,508	25,713
Average per return (dollars).....	7,240	25,710	1,167	1,975	2,345	8,554
Percent of income tax [2].....	1.1	0.9	0.1	0.2	0.3	1.6
<b>OTHER AREAS [3]</b>						
Number of AMT returns.....	77,787	44,699	4,161	3,092	9,119	16,716
Percent of returns.....	4.4	3.0	4.6	6.2	12.6	25.5
Percent of taxpayers.....	11.3	10.3	5.3	6.8	13.7	26.9
Amount of AMT (thousands of dollars).....	165,323	18,989	5,589	4,746	20,380	115,619
Average per return (dollars).....	2,125	425	1,343	1,535	2,235	6,917
Percent of income tax [2].....	1.5	2.9	1.1	1.0	1.5	1.5

\* - Data for Tax Year 2007 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

This may affect the data for various items shown in the table such as the total number of returns filed (including joint and paid preparer returns), number of exemptions, salaries and wages, and adjusted gross income.

[1] Includes returns with adjusted gross deficit.

[2] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[3] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2008, including any returns filed for tax years preceding 2007.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2009, and Tax Policy Center calculations.

14-Aug-08

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2006

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
<b>UNITED STATES [2]</b>						
Number of AMT returns.....	4,117,686	136,844	91,375	138,007	1,119,368	2,632,092
Percent of returns.....	3.0	0.1	0.5	1.2	9.3	64.6
Percent of taxpayers.....	4.3	0.3	0.5	1.3	9.3	64.7
Amount of AMT (thousands of dollars).....	21,882,067	227,990	121,509	214,864	2,225,213	19,092,489
Average per return (dollars).....	5,314	1,666	1,330	1,557	1,988	7,254
Percent of income tax [3].....	2.1	0.3	0.1	0.2	1.1	3.5
<b>ALABAMA</b>						
Number of AMT returns.....	23,864	428	905	1,046	5,010	16,475
Percent of returns.....	1.2	0.0	0.4	0.7	3.7	41.4
Percent of taxpayers.....	1.9	0.1	0.4	0.7	3.7	41.5
Amount of AMT (thousands of dollars).....	118,494	1,522	1,272	2,120	12,369	101,210
Average per return (dollars).....	4,965	3,556	1,406	2,027	2,469	6,143
Percent of income tax [3].....	1.1	0.1	0.1	0.2	0.5	2.0
<b>ALASKA</b>						
Number of AMT returns.....	3,469	99	125	179	859	2,207
Percent of returns.....	1.0	0.0	0.3	0.6	2.5	28.5
Percent of taxpayers.....	3.9	0.5	0.6	1.0	3.5	37.4
Amount of AMT (thousands of dollars).....	13,926	202	259	313	1,973	11,178
Average per return (dollars).....	4,014	2,040	2,072	1,749	2,297	5,065
Percent of income tax [3].....	3.9	0.4	0.4	0.5	1.8	19.6
<b>ARIZONA</b>						
Number of AMT returns.....	51,028	594	1,515	1,781	10,507	36,631
Percent of returns.....	2.0	0.0	0.4	0.9	4.8	50.3
Percent of taxpayers.....	2.9	0.1	0.5	0.9	4.8	50.4
Amount of AMT (thousands of dollars).....	274,655	2,313	2,308	3,362	24,737	241,934
Average per return (dollars).....	5,382	3,894	1,523	1,888	2,354	6,605
Percent of income tax [3].....	1.5	0.1	0.1	0.2	0.7	2.6
<b>ARKANSAS</b>						
Number of AMT returns.....	16,828	307	546	525	3,369	12,081
Percent of returns.....	1.4	0.0	0.4	0.7	5.1	62.6
Percent of taxpayers.....	2.3	0.1	0.4	0.7	5.1	62.6
Amount of AMT (thousands of dollars).....	79,280	1,131	936	1,008	7,922	68,283
Average per return (dollars).....	4,711	3,684	1,714	1,920	2,351	5,652
Percent of income tax [3].....	1.5	0.2	0.1	0.2	0.7	3.0
<b>CALIFORNIA</b>						
Number of AMT returns.....	735,476	4,392	13,341	22,884	212,255	482,604
Percent of returns.....	4.6	0.0	0.6	1.8	12.7	78.0
Percent of taxpayers.....	6.9	0.1	0.7	1.9	12.8	78.2
Amount of AMT (thousands of dollars).....	5,044,250	35,828	18,687	36,727	449,182	4,503,826
Average per return (dollars).....	6,858	8,158	1,401	1,605	2,116	9,332
Percent of income tax [3].....	3.7	0.4	0.2	0.4	1.6	5.6
<b>COLORADO</b>						
Number of AMT returns.....	52,903	546	807	1,133	9,411	41,006
Percent of returns.....	2.4	0.0	0.3	0.6	4.1	54.2
Percent of taxpayers.....	3.3	0.1	0.3	0.6	4.1	54.2
Amount of AMT (thousands of dollars).....	276,130	1,744	1,337	2,267	22,158	248,623
Average per return (dollars).....	5,220	3,194	1,657	2,001	2,354	6,063
Percent of income tax [3].....	1.5	0.1	0.1	0.1	0.6	2.7
<b>CONNECTICUT</b>						
Number of AMT returns.....	96,823	446	1,116	1,947	26,883	66,431
Percent of returns.....	5.6	0.0	0.5	1.2	12.4	73.5
Percent of taxpayers.....	7.4	0.1	0.5	1.2	12.5	73.6
Amount of AMT (thousands of dollars).....	511,210	2,650	1,376	2,674	47,078	457,432
Average per return (dollars).....	5,280	5,942	1,233	1,373	1,751	6,886
Percent of income tax [3].....	2.2	0.2	0.1	0.2	1.2	2.9
<b>DELAWARE</b>						
Number of AMT returns.....	9,628	76	171	268	1,889	7,224
Percent of returns.....	2.3	0.0	0.3	0.7	4.5	64.8
Percent of taxpayers.....	3.2	0.0	0.3	0.7	4.5	64.9
Amount of AMT (thousands of dollars).....	54,373	796	202	406	4,144	48,827
Average per return (dollars).....	5,647	10,474	1,181	1,515	2,194	6,759
Percent of income tax [3].....	1.8	0.3	0.1	0.1	0.6	3.6
<b>DISTRICT OF COLUMBIA</b>						
Number of AMT returns.....	15,017	88	298	394	3,089	11,148
Percent of returns.....	5.2	0.0	0.7	1.9	11.1	74.8
Percent of taxpayers.....	7.1	0.1	0.8	1.9	11.1	74.9
Amount of AMT (thousands of dollars).....	100,811	871	261	626	7,389	91,664
Average per return (dollars).....	6,713	9,898	876	1,589	2,392	8,222
Percent of income tax [3].....	3.1	0.4	0.1	0.3	1.3	4.6

FLORIDA						
Number of AMT returns.....	168,866	2,660	5,111	6,721	39,322	115,052
Percent of returns.....	2.0	0.0	0.5	1.1	6.2	43.4
Percent of taxpayers.....	2.9	0.1	0.5	1.2	6.2	43.5
Amount of AMT (thousands of dollars).....	984,031	15,577	7,763	11,974	92,944	855,773
Average per return (dollars).....	5,827	5,856	1,519	1,782	2,364	7,438
Percent of income tax [3].....	1.4	0.3	0.1	0.2	0.8	2.0
GEORGIA						
Number of AMT returns.....	102,159	1,046	2,419	3,130	22,704	72,860
Percent of returns.....	2.5	0.0	0.5	1.1	6.8	65.3
Percent of taxpayers.....	4.0	0.1	0.5	1.1	6.8	65.4
Amount of AMT (thousands of dollars).....	483,393	4,257	3,261	5,278	47,520	423,077
Average per return (dollars).....	4,732	4,070	1,348	1,686	2,093	5,807
Percent of income tax [3].....	1.9	0.2	0.1	0.2	0.8	3.2
HAWAII						
Number of AMT returns.....	13,428	169	319	439	3,140	9,361
Percent of returns.....	2.1	0.0	0.4	0.8	5.9	66.4
Percent of taxpayers.....	2.9	0.1	0.4	0.8	5.9	66.5
Amount of AMT (thousands of dollars).....	76,970	946	427	869	7,430	67,298
Average per return (dollars).....	5,732	5,598	1,339	1,979	2,366	7,189
Percent of income tax [3].....	2.0	0.2	0.1	0.2	0.9	4.4
IDAHO						
Number of AMT returns.....	12,623	137	202	345	2,781	9,158
Percent of returns.....	2.0	0.0	0.2	0.7	6.7	66.3
Percent of taxpayers.....	3.0	0.1	0.2	0.7	6.8	66.3
Amount of AMT (thousands of dollars).....	71,547	462	312	666	6,039	64,068
Average per return (dollars).....	5,668	3,372	1,545	1,930	2,172	6,996
Percent of income tax [3].....	2.1	0.1	0.1	0.2	0.9	3.8
ILLINOIS						
Number of AMT returns.....	160,305	1,371	3,403	4,899	38,410	112,222
Percent of returns.....	2.7	0.0	0.4	1.0	6.7	57.9
Percent of taxpayers.....	3.9	0.1	0.4	1.0	6.7	57.9
Amount of AMT (thousands of dollars).....	694,797	4,283	4,019	6,963	69,508	610,025
Average per return (dollars).....	4,334	3,124	1,181	1,421	1,810	5,436
Percent of income tax [3].....	1.4	0.1	0.1	0.2	0.7	2.3
INDIANA						
Number of AMT returns.....	43,228	512	1,002	1,229	9,204	31,281
Percent of returns.....	1.5	0.0	0.2	0.5	4.3	59.6
Percent of taxpayers.....	2.1	0.0	0.2	0.5	4.3	59.6
Amount of AMT (thousands of dollars).....	177,419	1,566	1,299	2,172	17,530	154,851
Average per return (dollars).....	4,104	3,059	1,296	1,767	1,905	4,950
Percent of income tax [3].....	1.1	0.1	0.1	0.1	0.5	2.5
IOWA						
Number of AMT returns.....	22,905	254	410	524	5,306	16,411
Percent of returns.....	1.7	0.0	0.2	0.4	5.6	68.1
Percent of taxpayers.....	2.3	0.0	0.2	0.4	5.6	68.1
Amount of AMT (thousands of dollars).....	96,706	728	569	804	9,661	84,944
Average per return (dollars).....	4,222	2,866	1,388	1,534	1,821	5,176
Percent of income tax [3].....	1.4	0.1	0.1	0.1	0.6	3.2
KANSAS						
Number of AMT returns.....	27,609	293	436	607	6,152	20,121
Percent of returns.....	2.1	0.0	0.2	0.6	6.0	68.8
Percent of taxpayers.....	3.1	0.1	0.3	0.6	6.0	68.8
Amount of AMT (thousands of dollars).....	135,268	1,060	733	1,053	11,547	120,874
Average per return (dollars).....	4,899	3,618	1,681	1,735	1,877	6,007
Percent of income tax [3].....	1.7	0.1	0.1	0.1	0.6	3.4
KENTUCKY						
Number of AMT returns.....	28,172	354	621	735	6,880	19,582
Percent of returns.....	1.5	0.0	0.2	0.5	6.0	63.4
Percent of taxpayers.....	2.3	0.1	0.3	0.5	6.0	63.5
Amount of AMT (thousands of dollars).....	129,671	2,637	814	1,416	12,693	112,111
Average per return (dollars).....	4,603	7,449	1,311	1,927	1,845	5,725
Percent of income tax [3].....	1.5	0.2	0.1	0.1	0.7	3.3
LOUISIANA						
Number of AMT returns.....	32,537	1,525	1,864	1,960	7,732	19,456
Percent of returns.....	1.7	0.1	0.8	1.5	6.0	45.8
Percent of taxpayers.....	2.8	0.2	0.9	1.5	6.1	46.2
Amount of AMT (thousands of dollars).....	138,936	7,288	2,843	3,546	17,147	108,112
Average per return (dollars).....	4,270	4,779	1,525	1,809	2,218	5,557
Percent of income tax [3].....	1.2	0.7	0.3	0.3	0.7	1.9
MAINE						
Number of AMT returns.....	14,004	114	240	364	4,086	9,200
Percent of returns.....	2.2	0.0	0.3	0.8	10.4	80.5
Percent of taxpayers.....	3.1	0.0	0.3	0.8	10.4	80.6
Amount of AMT (thousands of dollars).....	79,892	190	454	609	8,355	70,283
Average per return (dollars).....	5,705	1,667	1,892	1,673	2,045	7,639
Percent of income tax [3].....	2.6	0.0	0.1	0.2	1.3	6.0
MARYLAND						
Number of AMT returns.....	127,303	657	2,845	4,561	36,990	82,250
Percent of returns.....	4.7	0.0	0.7	1.8	10.6	78.7
Percent of taxpayers.....	6.3	0.1	0.8	1.8	10.7	78.8
Amount of AMT (thousands of dollars).....	618,016	2,970	3,257	6,314	66,220	539,253
Average per return (dollars).....	4,855	4,521	1,145	1,384	1,790	6,556
Percent of income tax [3].....	2.7	0.2	0.2	0.3	1.1	4.6
MASSACHUSETTS						
Number of AMT returns.....	143,615	649	1,550	2,845	37,828	100,743
Percent of returns.....	4.6	0.0	0.3	1.0	10.1	73.8
Percent of taxpayers.....	6.0	0.1	0.4	1.0	10.1	73.9
Amount of AMT (thousands of dollars).....	762,349	2,441	2,188	4,545	69,375	683,798
Average per return (dollars).....	5,308	3,761	1,412	1,598	1,834	6,788
Percent of income tax [3].....	2.4	0.1	0.1	0.2	1.1	3.8

MICHIGAN						
Number of AMT returns.....	89,131	869	1,966	2,848	22,984	60,464
Percent of returns.....	1.9	0.0	0.3	0.7	5.7	63.5
Percent of taxpayers.....	2.8	0.1	0.3	0.7	5.7	63.6
Amount of AMT (thousands of dollars).....	352,370	2,496	2,328	4,222	40,359	302,965
Average per return (dollars).....	0	0	0	0	0	0
Percent of income tax [3].....	1.3	0.1	0.1	0.1	0.6	2.9
MINNESOTA						
Number of AMT returns.....	74,282	445	762	1,311	17,331	54,433
Percent of returns.....	2.9	0.0	0.2	0.5	7.2	75.4
Percent of taxpayers.....	4.0	0.0	0.2	0.5	7.3	75.4
Amount of AMT (thousands of dollars).....	379,454	1,603	1,093	2,331	32,090	342,337
Average per return (dollars).....	5,108	3,602	1,434	1,778	1,852	6,289
Percent of income tax [3].....	2.1	0.1	0.1	0.1	0.8	4.0
MISSISSIPPI						
Number of AMT returns.....	13,931	644	839	821	2,987	8,640
Percent of returns.....	1.1	0.1	0.6	1.1	4.7	47.0
Percent of taxpayers.....	2.0	0.2	0.6	1.1	4.7	47.4
Amount of AMT (thousands of dollars).....	54,409	1,673	1,176	1,648	6,930	42,984
Average per return (dollars).....	3,906	2,598	1,402	2,007	2,320	4,975
Percent of income tax [3].....	1.1	0.3	0.2	0.3	0.6	2.0
MISSOURI						
Number of AMT returns.....	48,385	499	994	1,281	10,538	35,073
Percent of returns.....	1.8	0.0	0.3	0.6	5.5	65.1
Percent of taxpayers.....	2.6	0.0	0.3	0.6	5.5	65.2
Amount of AMT (thousands of dollars).....	230,536	1,680	1,346	2,110	21,084	204,314
Average per return (dollars).....	4,765	3,367	1,354	1,647	2,001	5,825
Percent of income tax [3].....	1.5	0.1	0.1	0.1	0.6	3.1
MONTANA						
Number of AMT returns.....	8,442	567	221	274	1,588	5,792
Percent of returns.....	1.8	0.2	0.4	0.9	6.2	65.8
Percent of taxpayers.....	2.7	0.3	0.4	0.9	6.2	65.8
Amount of AMT (thousands of dollars).....	40,872	601	239	448	3,668	35,917
Average per return (dollars).....	4,842	1,060	1,081	1,635	2,310	6,201
Percent of income tax [3].....	1.9	0.2	0.1	0.2	0.9	4.0
NEBRASKA						
Number of AMT returns.....	16,896	184	285	405	4,592	11,430
Percent of returns.....	2.0	0.0	0.2	0.6	8.0	73.4
Percent of taxpayers.....	2.9	0.1	0.2	0.6	8.0	73.4
Amount of AMT (thousands of dollars).....	78,505	259	413	678	8,023	69,132
Average per return (dollars).....	4,646	1,408	1,449	1,674	1,747	6,048
Percent of income tax [3].....	1.7	0.0	0.1	0.1	0.9	3.3
NEVADA						
Number of AMT returns.....	18,198	356	847	965	4,387	11,643
Percent of returns.....	1.5	0.0	0.5	1.0	4.5	34.3
Percent of taxpayers.....	2.1	0.1	0.5	1.0	4.5	34.5
Amount of AMT (thousands of dollars).....	106,991	2,117	1,043	1,427	9,926	92,478
Average per return (dollars).....	5,879	5,947	1,231	1,479	2,263	7,943
Percent of income tax [3].....	1.0	0.2	0.1	0.2	0.6	1.5
NEW HAMPSHIRE						
Number of AMT returns.....	14,917	129	255	406	4,259	9,868
Percent of returns.....	2.3	0.0	0.3	0.6	6.0	50.1
Percent of taxpayers.....	3.0	0.1	0.3	0.6	6.0	50.1
Amount of AMT (thousands of dollars).....	64,599	400	293	614	7,509	55,782
Average per return (dollars).....	4,331	3,101	1,149	1,512	1,763	5,653
Percent of income tax [3].....	1.2	0.1	0.1	0.1	0.6	2.3
NEW JERSEY						
Number of AMT returns.....	273,589	1,150	3,708	8,140	94,839	165,752
Percent of returns.....	6.5	0.0	0.6	2.1	17.2	80.3
Percent of taxpayers.....	8.8	0.1	0.7	2.1	17.2	80.4
Amount of AMT (thousands of dollars).....	1,393,715	4,074	4,310	11,338	172,590	1,201,404
Average per return (dollars).....	5,094	3,543	1,162	1,393	1,820	7,248
Percent of income tax [3].....	3.2	0.2	0.1	0.3	1.8	4.8
NEW MEXICO						
Number of AMT returns.....	11,833	224	452	472	2,365	8,320
Percent of returns.....	1.3	0.0	0.4	0.8	4.0	50.6
Percent of taxpayers.....	2.1	0.1	0.4	0.8	4.0	50.7
Amount of AMT (thousands of dollars).....	54,276	467	670	858	5,797	46,484
Average per return (dollars).....	4,587	2,085	1,482	1,818	2,451	5,567
Percent of income tax [3].....	1.2	0.1	0.1	0.2	0.5	2.6
NEW YORK						
Number of AMT returns.....	493,391	2,708	12,212	24,470	190,518	263,483
Percent of returns.....	5.5	0.0	1.0	3.5	22.7	80.4
Percent of taxpayers.....	8.0	0.1	1.1	3.5	22.8	80.5
Amount of AMT (thousands of dollars).....	3,271,930	15,719	14,040	32,227	381,328	2,828,615
Average per return (dollars).....	6,632	5,805	1,150	1,317	2,002	10,735
Percent of income tax [3].....	3.6	0.3	0.2	0.5	2.6	5.0
NORTH CAROLINA						
Number of AMT returns.....	98,871	865	1,648	2,173	22,145	72,040
Percent of returns.....	2.5	0.0	0.3	0.7	7.3	73.7
Percent of taxpayers.....	3.7	0.1	0.3	0.7	7.3	73.7
Amount of AMT (thousands of dollars).....	516,285	3,421	2,290	4,003	44,605	461,966
Average per return (dollars).....	5,222	3,955	1,390	1,842	2,014	6,413
Percent of income tax [3].....	2.2	0.1	0.1	0.2	0.9	4.4
NORTH DAKOTA						
Number of AMT returns.....	3,651	73	116	140	674	2,648
Percent of returns.....	1.2	0.0	0.2	0.5	3.7	50.8
Percent of taxpayers.....	1.6	0.1	0.3	0.6	3.7	50.8
Amount of AMT (thousands of dollars).....	14,974	140	173	225	1,669	12,764
Average per return (dollars).....	4,101	1,918	1,491	1,607	2,476	4,820
Percent of income tax [3].....	1.0	0.1	0.1	0.1	0.5	2.1

OHIO						
Number of AMT returns.....	138,775	1,335	4,957	7,263	45,139	80,081
Percent of returns.....	2.5	0.0	0.6	1.7	12.2	77.2
Percent of taxpayers.....	3.5	0.1	0.7	1.7	12.2	77.2
Amount of AMT (thousands of dollars).....	663,825	3,044	4,716	8,291	82,803	564,971
Average per return (dollars).....	4,783	2,280	951	1,142	1,834	7,055
Percent of income tax [3].....	2.2	0.1	0.1	0.2	1.3	4.7
OKLAHOMA						
Number of AMT returns.....	23,694	375	719	879	4,709	17,012
Percent of returns.....	1.5	0.0	0.4	0.8	4.9	56.1
Percent of taxpayers.....	2.3	0.1	0.4	0.8	4.9	56.2
Amount of AMT (thousands of dollars).....	108,252	1,459	1,101	1,917	10,639	93,135
Average per return (dollars).....	4,569	3,891	1,531	2,181	2,259	5,475
Percent of income tax [3].....	1.2	0.2	0.1	0.2	0.6	2.1
OREGON						
Number of AMT returns.....	48,753	400	690	1,195	13,749	32,719
Percent of returns.....	2.9	0.0	0.3	0.9	10.0	78.0
Percent of taxpayers.....	4.1	0.1	0.3	0.9	10.1	78.1
Amount of AMT (thousands of dollars).....	304,114	1,073	1,391	2,151	27,388	272,110
Average per return (dollars).....	6,238	2,683	2,016	1,800	1,992	8,317
Percent of income tax [3].....	3.1	0.1	0.1	0.2	1.2	6.2
PENNSYLVANIA						
Number of AMT returns.....	152,705	1,140	2,545	4,102	41,452	103,466
Percent of returns.....	2.5	0.0	0.3	0.8	8.4	68.2
Percent of taxpayers.....	3.6	0.0	0.3	0.8	8.4	68.3
Amount of AMT (thousands of dollars).....	653,642	3,990	3,054	6,008	72,467	568,122
Average per return (dollars).....	4,280	3,500	1,200	1,465	1,748	5,491
Percent of income tax [3].....	1.6	0.1	0.1	0.1	0.8	3.1
RHODE ISLAND						
Number of AMT returns.....	15,705	86	220	354	4,568	10,477
Percent of returns.....	3.0	0.0	0.3	0.8	9.5	78.3
Percent of taxpayers.....	4.2	0.0	0.3	0.8	9.5	78.3
Amount of AMT (thousands of dollars).....	80,674	298	242	607	8,296	71,231
Average per return (dollars).....	5,137	3,465	1,100	1,715	1,816	6,799
Percent of income tax [3].....	2.3	0.1	0.1	0.2	1.0	4.6
SOUTH CAROLINA						
Number of AMT returns.....	37,513	434	897	1,062	7,913	27,207
Percent of returns.....	1.9	0.0	0.4	0.8	6.0	68.2
Percent of taxpayers.....	3.0	0.1	0.4	0.8	6.0	68.3
Amount of AMT (thousands of dollars).....	187,277	2,095	1,197	1,942	15,867	166,176
Average per return (dollars).....	4,992	4,827	1,334	1,829	2,005	6,108
Percent of income tax [3].....	1.9	0.2	0.1	0.2	0.7	3.8
SOUTH DAKOTA						
Number of AMT returns.....	3,640	185	140	143	725	2,447
Percent of returns.....	1.0	0.1	0.3	0.5	3.5	34.0
Percent of taxpayers.....	1.4	0.1	0.3	0.5	3.5	34.0
Amount of AMT (thousands of dollars).....	15,885	624	232	241	1,554	13,233
Average per return (dollars).....	4,364	3,373	1,657	1,685	2,143	5,408
Percent of income tax [3].....	0.7	0.2	0.1	0.1	0.4	1.3
TENNESSEE						
Number of AMT returns.....	27,127	538	975	1,098	5,602	18,914
Percent of returns.....	1.0	0.0	0.3	0.6	3.2	31.8
Percent of taxpayers.....	1.5	0.1	0.3	0.6	3.2	31.9
Amount of AMT (thousands of dollars).....	139,500	21,158	1,826	2,183	12,028	102,305
Average per return (dollars).....	5,142	39,327	1,873	1,988	2,147	5,409
Percent of income tax [3].....	0.9	1.2	0.1	0.1	0.4	1.3
TEXAS						
Number of AMT returns.....	180,948	2,582	6,903	8,681	46,086	116,696
Percent of returns.....	1.8	0.0	0.6	1.2	5.6	40.4
Percent of taxpayers.....	2.8	0.1	0.6	1.2	5.6	40.5
Amount of AMT (thousands of dollars).....	719,579	15,450	8,847	14,258	94,236	586,788
Average per return (dollars).....	3,977	5,984	1,282	1,642	2,045	5,028
Percent of income tax [3].....	0.9	0.3	0.1	0.2	0.6	1.4
UTAH						
Number of AMT returns.....	21,922	465	491	604	5,000	15,362
Percent of returns.....	2.0	0.1	0.3	0.7	6.1	60.3
Percent of taxpayers.....	3.1	0.1	0.3	0.7	6.1	60.4
Amount of AMT (thousands of dollars).....	114,053	1,893	1,307	1,169	10,867	98,817
Average per return (dollars).....	5,203	4,071	2,662	1,935	2,173	6,433
Percent of income tax [3].....	1.8	0.3	0.2	0.2	0.9	3.1
VERMONT						
Number of AMT returns.....	7,933	79	94	157	2,041	5,562
Percent of returns.....	2.5	0.0	0.2	0.6	8.9	80.6
Percent of taxpayers.....	3.5	0.1	0.2	0.6	9.0	80.6
Amount of AMT (thousands of dollars).....	46,097	156	134	268	4,221	41,317
Average per return (dollars).....	5,811	1,975	1,426	1,707	2,068	7,428
Percent of income tax [3].....	2.6	0.1	0.1	0.1	1.1	5.8
VIRGINIA						
Number of AMT returns.....	127,929	725	1,653	2,514	28,084	94,953
Percent of returns.....	3.5	0.0	0.3	0.8	6.6	69.3
Percent of taxpayers.....	4.8	0.1	0.3	0.8	6.7	69.3
Amount of AMT (thousands of dollars).....	565,164	3,133	2,700	4,159	50,528	504,644
Average per return (dollars).....	4,418	4,321	1,633	1,654	1,799	5,315
Percent of income tax [3].....	1.9	0.1	0.1	0.2	0.7	3.5
WASHINGTON						
Number of AMT returns.....	54,697	816	1,131	1,931	12,104	38,715
Percent of returns.....	1.8	0.0	0.2	0.7	3.9	40.7
Percent of taxpayers.....	2.4	0.1	0.3	0.7	3.9	40.8
Amount of AMT (thousands of dollars).....	259,519	4,611	1,868	4,232	27,032	221,777
Average per return (dollars).....	4,745	5,651	1,652	2,192	2,233	5,728
Percent of income tax [3].....	1.1	0.2	0.1	0.2	0.5	1.9
WEST VIRGINIA						
Number of AMT returns.....	9,056	117	306	338	1,925	6,370
Percent of returns.....	1.2	0.0	0.3	0.6	4.7	66.1
Percent of taxpayers.....	1.7	0.0	0.3	0.6	4.7	66.2
Amount of AMT (thousands of dollars).....	42,084	416	513	539	4,334	36,284
Average per return (dollars).....	4,647	3,556	1,676	1,595	2,251	5,696
Percent of income tax [3].....	1.3	0.1	0.1	0.1	0.6	3.7

<b>WISCONSIN</b>						
Number of AMT returns.....	61,727	1,044	679	1,313	17,402	41,289
Percent of returns.....	2.3	0.1	0.2	0.5	8.1	74.4
Percent of taxpayers.....	3.1	0.1	0.2	0.5	8.1	74.5
Amount of AMT (thousands of dollars).....	288,029	1,435	1,254	2,030	31,253	252,056
Average per return (dollars).....	4,666	1,375	1,847	1,546	1,796	6,105
Percent of income tax [3].....	1.8	0.1	0.1	0.1	0.9	3.6
<b>WYOMING</b>						
Number of AMT returns.....	3,703	77	173	207	656	2,590
Percent of returns.....	1.4	0.0	0.4	0.8	3.1	38.3
Percent of taxpayers.....	1.9	0.1	0.4	0.8	3.1	38.4
Amount of AMT (thousands of dollars).....	25,246	526	233	344	1,628	22,514
Average per return (dollars).....	6,818	6,831	1,347	1,662	2,482	8,693
Percent of income tax [3].....	1.0	0.3	0.1	0.2	0.4	1.5
<b>OTHER AREAS [4]</b>						
Number of AMT returns.....	134,552	101,016	5,251	3,944	9,199	15,142
Percent of returns.....	8.4	7.5	6.0	8.7	14.4	29.0
Percent of taxpayers.....	18.7	20.4	7.0	9.5	15.5	30.6
Amount of AMT (thousands of dollars).....	188,087	40,516	6,902	6,682	21,572	112,417
Average per return (dollars).....	1,398	401	1,314	1,694	2,345	7,424
Percent of income tax [3].....	2.1	6.0	1.4	1.5	1.9	1.8

[1] Includes returns with adjusted gross deficit.

[2] U.S. totals include (a) substitutes for returns, whereby the Internal Revenue Service constructs returns for certain nonfilers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e. "taxable income," and (b) returns of nonresident or departing aliens.

[3] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit."

[4] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of *all* returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2007, including any returns filed for tax years preceding 2006.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2008, and Tax Policy Center calculations.

29-Jun-07

## Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2005

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
<b>UNITED STATES</b>						
Number of AMT returns.....	4,067,599	71,712	121,078	192,041	1,481,073	2,201,695
Percent of returns.....	3.0	0.1	0.7	1.8	13.7	61.3
Percent of taxpayers.....	4.4	0.1	0.7	1.9	13.8	61.5
Amount of AMT (thousands of dollars).....	17,269,976	184,961	146,147	270,330	2,742,842	13,925,696
Average per return (dollars).....	4,246	2,579	1,207	1,408	1,852	6,325
Percent of income tax [3].....	1.8	0.2	0.2	0.3	1.4	2.9
<b>ALABAMA</b>						
Number of AMT returns.....	20,554	457	1,084	1,316	5,840	11,857
Percent of returns.....	1.1	0.0	0.5	1.0	4.9	34.3
Percent of taxpayers.....	1.7	0.1	0.5	1.0	4.9	34.4
Amount of AMT (thousands of dollars).....	82,862	2,183	1,253	1,999	12,177	65,250
Average per return (dollars).....	4,031	4,777	1,156	1,519	2,085	5,503
Percent of income tax [3].....	0.8	0.2	0.1	0.2	0.6	1.5
<b>ALASKA</b>						
Number of AMT returns.....	3,376	97	187	288	1,145	1,659
Percent of returns.....	1.0	0.0	0.4	1.0	3.8	25.2
Percent of taxpayers.....	1.2	0.1	0.4	1.0	3.8	25.3
Amount of AMT (thousands of dollars).....	10,776	355	212	442	2,421	7,345
Average per return (dollars).....	3,192	3,660	1,134	1,535	2,114	4,427
Percent of income tax [3].....	0.5	0.1	0.1	0.2	0.4	1.0
<b>ARIZONA</b>						
Number of AMT returns.....	48,824	674	1,854	2,427	13,516	30,353
Percent of returns.....	2.0	0.0	0.6	1.3	7.0	46.7
Percent of taxpayers.....	2.9	0.1	0.6	1.3	7.0	46.8
Amount of AMT (thousands of dollars).....	206,958	3,823	2,491	3,995	29,293	167,357
Average per return (dollars).....	4,239	5,672	1,344	1,646	2,167	5,514
Percent of income tax [3].....	1.3	0.2	0.2	0.3	0.9	2.0
<b>ARKANSAS</b>						
Number of AMT returns.....	16,617	299	536	789	4,569	10,424
Percent of returns.....	1.4	0.0	0.4	1.1	8.0	60.2
Percent of taxpayers.....	2.3	0.1	0.4	1.1	8.0	60.3
Amount of AMT (thousands of dollars).....	58,777	978	771	1,325	8,751	46,952
Average per return (dollars).....	3,537	3,271	1,438	1,679	1,915	4,504
Percent of income tax [3].....	1.2	0.1	0.1	0.2	0.9	2.3
<b>CALIFORNIA</b>						
Number of AMT returns.....	757,012	4,547	17,569	31,254	284,382	419,260
Percent of returns.....	4.9	0.0	0.9	2.6	18.9	75.9
Percent of taxpayers.....	7.2	0.1	0.9	2.6	19.0	76.1
Amount of AMT (thousands of dollars).....	3,845,136	28,680	22,415	46,490	565,260	3,182,293
Average per return (dollars).....	5,079	6,307	1,276	1,487	1,988	7,590
Percent of income tax [3].....	3.0	0.3	0.2	0.5	2.2	4.3
<b>COLORADO</b>						
Number of AMT returns.....	45,947	507	1,012	1,551	12,356	30,521
Percent of returns.....	2.1	0.0	0.3	0.8	6.0	47.9
Percent of taxpayers.....	3.0	0.1	0.3	0.8	6.0	48.0
Amount of AMT (thousands of dollars).....	188,173	1,748	1,515	2,587	24,912	157,411
Average per return (dollars).....	4,095	3,448	1,497	1,668	2,016	5,157
Percent of income tax [3].....	1.2	0.1	0.1	0.2	0.7	2.0
<b>CONNECTICUT</b>						
Number of AMT returns.....	99,188	379	1,620	2,881	36,997	57,311
Percent of returns.....	5.9	0.0	0.7	1.8	18.6	70.1
Percent of taxpayers.....	7.7	0.1	0.7	1.8	18.7	70.2
Amount of AMT (thousands of dollars).....	411,340	1,344	1,972	3,700	61,636	342,689
Average per return (dollars).....	4,147	3,546	1,217	1,284	1,666	5,979
Percent of income tax [3].....	1.9	0.1	0.1	0.3	1.7	2.4
<b>DELAWARE</b>						
Number of AMT returns.....	9,166	78	228	376	2,432	6,052
Percent of returns.....	2.3	0.0	0.4	1.1	6.5	60.1
Percent of taxpayers.....	3.1	0.0	0.4	1.1	6.5	60.1
Amount of AMT (thousands of dollars).....	40,729	264	358	588	4,449	35,072
Average per return (dollars).....	4,443	3,385	1,570	1,564	1,829	5,795
Percent of income tax [3].....	1.4	0.1	0.1	0.2	0.7	2.5
<b>DISTRICT OF COLUMBIA</b>						
Number of AMT returns.....	14,655	94	419	553	3,999	9,590
Percent of returns.....	5.2	0.1	1.1	2.8	15.7	73.3
Percent of taxpayers.....	7.1	0.1	1.1	2.8	15.8	73.4
Amount of AMT (thousands of dollars).....	79,713	362	490	771	8,329	69,762
Average per return (dollars).....	5,439	3,851	1,169	1,394	2,083	7,274
Percent of income tax [3].....	2.7	0.2	0.2	0.4	1.6	3.9

FLORIDA						
Number of AMT returns.....	161,306	3,014	6,501	8,663	47,250	95,878
Percent of returns.....	1.9	0.1	0.6	1.6	8.1	38.6
Percent of taxpayers.....	2.9	0.1	0.7	1.6	8.2	38.7
Amount of AMT (thousands of dollars).....	787,774	16,141	9,703	15,250	104,024	642,657
Average per return (dollars).....	4,884	5,355	1,493	1,760	2,202	6,703
Percent of income tax [3].....	1.2	0.3	0.2	0.3	1.0	1.6
GEORGIA						
Number of AMT returns.....	101,935	5,121	3,078	4,332	29,558	59,846
Percent of returns.....	2.6	0.2	0.6	1.5	10.0	61.6
Percent of taxpayers.....	4.1	0.4	0.7	1.6	10.0	61.6
Amount of AMT (thousands of dollars).....	364,960	5,768	4,322	6,881	55,473	292,518
Average per return (dollars).....	3,580	1,126	1,404	1,588	1,877	4,888
Percent of income tax [3].....	1.5	0.3	0.2	0.3	1.1	2.5
HAWAII						
Number of AMT returns.....	13,517	181	414	608	3,832	8,482
Percent of returns.....	2.2	0.0	0.5	1.2	8.2	63.5
Percent of taxpayers.....	3.0	0.1	0.5	1.2	8.2	63.6
Amount of AMT (thousands of dollars).....	61,354	745	648	1,236	8,514	50,210
Average per return (dollars).....	4,539	4,116	1,565	2,033	2,222	5,920
Percent of income tax [3].....	1.7	0.2	0.1	0.3	1.1	3.5
IDAHO						
Number of AMT returns.....	11,543	150	286	461	3,665	6,981
Percent of returns.....	1.9	0.0	0.3	1.1	10.4	62.7
Percent of taxpayers.....	2.8	0.1	0.4	1.1	10.4	62.8
Amount of AMT (thousands of dollars).....	47,245	868	433	732	7,251	37,962
Average per return (dollars).....	4,093	5,787	1,514	1,588	1,978	5,438
Percent of income tax [3].....	1.5	0.2	0.1	0.2	1.2	2.7
ILLINOIS						
Number of AMT returns.....	153,340	1,369	4,748	7,117	52,884	87,222
Percent of returns.....	2.6	0.0	0.6	1.4	10.3	51.1
Percent of taxpayers.....	3.8	0.1	0.6	1.5	10.3	51.2
Amount of AMT (thousands of dollars).....	527,871	4,687	5,526	9,360	87,139	421,160
Average per return (dollars).....	3,442	3,424	1,164	1,315	1,648	4,829
Percent of income tax [3].....	1.2	0.1	0.1	0.2	0.9	1.8
INDIANA						
Number of AMT returns.....	40,861	537	1,359	1,936	13,102	23,927
Percent of returns.....	1.4	0.0	0.3	0.8	6.9	52.0
Percent of taxpayers.....	2.0	0.0	0.3	0.8	6.9	52.0
Amount of AMT (thousands of dollars).....	131,983	1,570	1,596	3,109	22,694	103,015
Average per return (dollars).....	3,230	2,924	1,174	1,606	1,732	4,305
Percent of income tax [3].....	0.9	0.1	0.1	0.2	0.7	1.9
IOWA						
Number of AMT returns.....	22,137	275	464	808	7,231	13,359
Percent of returns.....	1.6	0.0	0.2	0.7	8.8	64.1
Percent of taxpayers.....	2.3	0.0	0.2	0.7	8.8	64.2
Amount of AMT (thousands of dollars).....	74,328	626	583	1,067	12,203	59,848
Average per return (dollars).....	3,358	2,276	1,256	1,321	1,688	4,480
Percent of income tax [3].....	1.2	0.1	0.1	0.1	0.9	2.7
KANSAS						
Number of AMT returns.....	25,709	246	533	893	8,163	15,874
Percent of returns.....	2.1	0.0	0.3	0.9	9.3	64.0
Percent of taxpayers.....	3.0	0.1	0.3	0.9	9.3	64.1
Amount of AMT (thousands of dollars).....	91,162	1,459	727	1,237	13,758	73,982
Average per return (dollars).....	3,546	5,931	1,364	1,385	1,685	4,661
Percent of income tax [3].....	1.3	0.2	0.1	0.2	0.9	2.5
KENTUCKY						
Number of AMT returns.....	30,730	418	820	1,190	10,481	17,821
Percent of returns.....	1.7	0.0	0.3	0.9	10.4	64.2
Percent of taxpayers.....	2.6	0.1	0.3	0.9	10.4	64.3
Amount of AMT (thousands of dollars).....	114,520	3,032	1,460	1,728	17,794	90,506
Average per return (dollars).....	3,727	7,254	1,780	1,452	1,698	5,079
Percent of income tax [3].....	1.4	0.3	0.1	0.2	1.0	2.9
LOUISIANA						
Number of AMT returns.....	22,400	686	1,595	1,856	6,733	11,530
Percent of returns.....	1.3	0.1	0.8	1.6	6.5	37.2
Percent of taxpayers.....	2.1	0.1	0.8	1.6	6.6	37.6
Amount of AMT (thousands of dollars).....	83,819	4,407	1,862	2,857	13,632	61,059
Average per return (dollars).....	3,742	6,424	1,167	1,539	2,025	5,296
Percent of income tax [3].....	1.0	0.5	0.2	0.3	0.8	1.6
MAINE						
Number of AMT returns.....	14,678	100	288	596	5,559	8,135
Percent of returns.....	2.4	0.0	0.3	1.3	16.1	78.2
Percent of taxpayers.....	3.3	0.0	0.3	1.3	16.1	78.3
Amount of AMT (thousands of dollars).....	62,918	414	492	910	10,823	50,281
Average per return (dollars).....	4,287	4,140	1,708	1,527	1,947	6,181
Percent of income tax [3].....	2.2	0.1	0.1	0.3	1.8	4.7
MARYLAND						
Number of AMT returns.....	134,222	861	4,233	6,249	51,982	70,897
Percent of returns.....	5.0	0.1	1.1	2.5	16.3	76.8
Percent of taxpayers.....	6.7	0.1	1.1	2.5	16.4	76.9
Amount of AMT (thousands of dollars).....	508,761	3,259	4,660	8,327	84,636	407,880
Average per return (dollars).....	3,790	3,785	1,101	1,333	1,628	5,753
Percent of income tax [3].....	2.3	0.2	0.2	0.4	1.6	3.9
MASSACHUSETTS						
Number of AMT returns.....	146,041	667	2,215	4,303	53,048	85,808
Percent of returns.....	4.7	0.0	0.5	1.5	15.6	70.5
Percent of taxpayers.....	6.2	0.1	0.5	1.5	15.7	70.6
Amount of AMT (thousands of dollars).....	591,390	3,224	2,744	5,765	89,161	490,497
Average per return (dollars).....	4,049	4,834	1,239	1,340	1,681	5,716
Percent of income tax [3].....	2.0	0.1	0.1	0.2	1.5	3.0

MICHIGAN						
Number of AMT returns.....	92,666	879	2,852	4,547	33,308	51,080
Percent of returns.....	2.0	0.0	0.4	1.1	8.9	57.8
Percent of taxpayers.....	2.9	0.1	0.4	1.2	8.9	57.8
Amount of AMT (thousands of dollars).....	282,960	2,292	3,264	5,433	52,192	219,779
Average per return (dollars).....	3,054	2,608	1,144	1,195	1,567	4,303
Percent of income tax [3].....	1.1	0.1	0.1	0.2	0.8	2.2
MINNESOTA						
Number of AMT returns.....	74,405	445	1,024	2,067	24,268	46,601
Percent of returns.....	3.0	0.0	0.3	0.9	11.4	72.8
Percent of taxpayers.....	4.1	0.0	0.3	0.9	11.4	72.9
Amount of AMT (thousands of dollars).....	299,877	1,504	1,137	2,901	40,735	253,598
Average per return (dollars).....	4,030	3,380	1,110	1,403	1,679	5,442
Percent of income tax [3].....	1.8	0.1	0.1	0.2	1.1	3.3
MISSISSIPPI						
Number of AMT returns.....	11,037	320	811	878	2,969	6,059
Percent of returns.....	0.9	0.0	0.6	1.3	5.5	40.6
Percent of taxpayers.....	1.7	0.1	0.7	1.3	5.6	41.1
Amount of AMT (thousands of dollars).....	37,401	818	953	1,471	6,547	27,612
Average per return (dollars).....	3,389	2,556	1,175	1,675	2,205	4,557
Percent of income tax [3].....	0.9	0.1	0.2	0.3	0.7	1.6
MISSOURI						
Number of AMT returns.....	46,881	499	1,240	1,910	14,526	28,706
Percent of returns.....	1.8	0.0	0.3	1.0	8.6	60.7
Percent of taxpayers.....	2.6	0.0	0.4	1.0	8.6	60.7
Amount of AMT (thousands of dollars).....	174,053	2,914	1,625	2,831	25,765	140,919
Average per return (dollars).....	3,713	5,840	1,310	1,482	1,774	4,909
Percent of income tax [3].....	1.2	0.2	0.1	0.2	0.9	2.4
MONTANA						
Number of AMT returns.....	8,122	722	246	364	2,154	4,636
Percent of returns.....	1.8	0.2	0.4	1.3	10.1	64.2
Percent of taxpayers.....	2.7	0.4	0.4	1.3	10.2	64.3
Amount of AMT (thousands of dollars).....	34,684	850	332	626	4,462	28,413
Average per return (dollars).....	4,270	1,177	1,350	1,720	2,071	6,129
Percent of income tax [3].....	1.8	0.3	0.1	0.3	1.2	3.8
NEBRASKA						
Number of AMT returns.....	16,883	174	307	635	6,187	9,580
Percent of returns.....	2.1	0.0	0.3	1.0	12.4	70.3
Percent of taxpayers.....	2.9	0.1	0.3	1.0	12.4	70.5
Amount of AMT (thousands of dollars).....	61,561	262	365	818	9,875	50,242
Average per return (dollars).....	3,646	1,506	1,189	1,288	1,596	5,244
Percent of income tax [3].....	1.5	0.0	0.1	0.2	1.2	2.9
NEVADA						
Number of AMT returns.....	18,167	358	970	1,231	5,521	10,087
Percent of returns.....	1.6	0.0	0.6	1.4	6.4	32.5
Percent of taxpayers.....	2.2	0.1	0.6	1.4	6.5	32.6
Amount of AMT (thousands of dollars).....	92,249	3,248	1,267	2,130	11,908	73,695
Average per return (dollars).....	5,078	9,073	1,306	1,730	2,157	7,306
Percent of income tax [3].....	0.9	0.4	0.2	0.3	0.8	1.2
NEW HAMPSHIRE						
Number of AMT returns.....	15,237	126	340	669	5,813	8,289
Percent of returns.....	2.3	0.0	0.3	1.1	9.0	46.6
Percent of taxpayers.....	3.1	0.0	0.4	1.1	9.1	46.6
Amount of AMT (thousands of dollars).....	54,138	288	449	886	10,559	41,955
Average per return (dollars).....	3,553	2,286	1,321	1,324	1,816	5,062
Percent of income tax [3].....	1.1	0.1	0.1	0.2	0.9	2.0
NEW JERSEY						
Number of AMT returns.....	283,074	1,172	5,470	11,659	123,301	141,472
Percent of returns.....	6.8	0.0	1.0	3.0	24.3	77.4
Percent of taxpayers.....	9.3	0.1	1.0	3.1	24.3	77.4
Amount of AMT (thousands of dollars).....	1,150,578	4,769	6,164	14,372	216,888	908,386
Average per return (dollars).....	4,065	4,069	1,127	1,233	1,759	6,421
Percent of income tax [3].....	2.8	0.2	0.2	0.4	2.4	4.0
NEW MEXICO						
Number of AMT returns.....	11,429	224	477	619	3,134	6,975
Percent of returns.....	1.4	0.0	0.5	1.1	6.2	51.5
Percent of taxpayers.....	2.1	0.1	0.5	1.2	6.2	51.6
Amount of AMT (thousands of dollars).....	43,767	547	699	1,018	6,346	35,154
Average per return (dollars).....	3,829	2,442	1,465	1,645	2,025	5,040
Percent of income tax [3].....	1.1	0.1	0.1	0.2	0.7	2.5
NEW YORK						
Number of AMT returns.....	522,569	3,073	18,593	35,207	239,188	226,508
Percent of returns.....	6.0	0.1	1.6	5.2	31.7	78.4
Percent of taxpayers.....	8.7	0.1	1.7	5.3	31.8	78.5
Amount of AMT (thousands of dollars).....	2,806,129	13,844	18,562	44,790	470,025	2,258,908
Average per return (dollars).....	5,370	4,505	998	1,272	1,965	9,973
Percent of income tax [3].....	3.5	0.2	0.3	0.8	3.4	4.6
NORTH CAROLINA						
Number of AMT returns.....	93,305	927	2,119	3,011	28,323	58,925
Percent of returns.....	2.4	0.0	0.4	1.1	10.6	70.8
Percent of taxpayers.....	3.7	0.1	0.4	1.1	10.7	70.9
Amount of AMT (thousands of dollars).....	381,005	4,161	2,980	4,626	51,832	317,405
Average per return (dollars).....	4,083	4,489	1,406	1,536	1,830	5,387
Percent of income tax [3].....	1.8	0.2	0.1	0.2	1.1	3.5
NORTH DAKOTA						
Number of AMT returns.....	3,313	127	135	187	891	1,973
Percent of returns.....	1.1	0.1	0.3	0.8	5.9	44.6
Percent of taxpayers.....	1.5	0.1	0.3	0.8	5.9	44.7
Amount of AMT (thousands of dollars).....	9,159	244	172	327	1,672	6,745
Average per return (dollars).....	2,765	1,921	1,274	1,749	1,877	3,419
Percent of income tax [3].....	0.7	0.1	0.1	0.2	0.6	1.4

OHIO						
Number of AMT returns.....	151,561	2,014	8,255	10,636	61,029	69,627
Percent of returns.....	2.8	0.1	1.1	2.6	18.5	75.5
Percent of taxpayers.....	3.9	0.1	1.1	2.6	18.5	75.6
Amount of AMT (thousands of dollars).....	564,588	3,333	7,139	11,310	105,101	437,704
Average per return (dollars).....	3,725	1,655	865	1,063	1,722	6,286
Percent of income tax [3].....	2.0	0.1	0.2	0.3	1.8	4.1
OKLAHOMA						
Number of AMT returns.....	21,475	416	803	1,193	5,999	13,064
Percent of returns.....	1.4	0.0	0.4	1.2	7.4	52.5
Percent of taxpayers.....	2.2	0.1	0.4	1.2	7.4	52.6
Amount of AMT (thousands of dollars).....	79,032	1,986	2,069	1,907	12,417	60,652
Average per return (dollars).....	3,680	4,774	2,577	1,598	2,070	4,643
Percent of income tax [3].....	1.0	0.2	0.2	0.2	0.9	1.7
OREGON						
Number of AMT returns.....	48,338	379	854	1,550	18,445	27,110
Percent of returns.....	2.9	0.0	0.4	1.2	15.4	74.6
Percent of taxpayers.....	4.2	0.1	0.4	1.2	15.5	74.7
Amount of AMT (thousands of dollars).....	211,885	2,137	1,172	2,750	33,994	171,832
Average per return (dollars).....	4,383	5,639	1,372	1,774	1,843	6,338
Percent of income tax [3].....	2.4	0.2	0.1	0.3	1.7	4.6
PENNSYLVANIA						
Number of AMT returns.....	153,560	1,173	3,579	6,360	58,237	84,211
Percent of returns.....	2.6	0.0	0.4	1.4	13.3	63.3
Percent of taxpayers.....	3.7	0.1	0.4	1.4	13.3	63.3
Amount of AMT (thousands of dollars).....	519,527	4,546	4,321	8,765	95,014	406,879
Average per return (dollars).....	3,383	3,876	1,207	1,378	1,632	4,832
Percent of income tax [3].....	1.4	0.1	0.1	0.2	1.2	2.5
RHODE ISLAND						
Number of AMT returns.....	16,682	88	275	531	6,498	9,290
Percent of returns.....	3.3	0.0	0.4	1.3	15.0	75.1
Percent of taxpayers.....	4.5	0.0	0.4	1.3	15.0	75.2
Amount of AMT (thousands of dollars).....	65,935	322	346	748	11,324	53,196
Average per return (dollars).....	3,952	3,659	1,258	1,409	1,743	5,726
Percent of income tax [3].....	2.0	0.1	0.1	0.2	1.5	3.8
SOUTH CAROLINA						
Number of AMT returns.....	35,309	453	1,083	1,410	10,200	22,163
Percent of returns.....	1.9	0.0	0.5	1.1	9.0	65.1
Percent of taxpayers.....	2.9	0.1	0.5	1.1	9.1	65.2
Amount of AMT (thousands of dollars).....	134,051	1,497	1,397	2,066	19,697	109,395
Average per return (dollars).....	3,797	3,305	1,290	1,465	1,931	4,936
Percent of income tax [3].....	1.5	0.1	0.1	0.2	1.0	2.9
SOUTH DAKOTA						
Number of AMT returns.....	3,191	285	140	205	813	1,748
Percent of returns.....	0.9	0.1	0.3	0.8	4.6	29.1
Percent of taxpayers.....	1.3	0.2	0.3	0.8	4.6	29.1
Amount of AMT (thousands of dollars).....	11,085	501	243	313	1,751	8,278
Average per return (dollars).....	3,474	1,758	1,736	1,527	2,154	4,736
Percent of income tax [3].....	0.6	0.2	0.1	0.2	0.5	1.0
TENNESSEE						
Number of AMT returns.....	25,415	563	1,292	1,544	7,436	14,580
Percent of returns.....	1.0	0.0	0.4	0.9	4.8	28.2
Percent of taxpayers.....	1.4	0.1	0.4	0.9	4.8	28.2
Amount of AMT (thousands of dollars).....	102,957	7,370	1,729	2,386	15,089	76,384
Average per return (dollars).....	4,051	13,091	1,338	1,545	2,029	5,239
Percent of income tax [3].....	0.7	0.4	0.1	0.2	0.5	1.2
TEXAS						
Number of AMT returns.....	171,580	2,749	7,948	11,402	60,989	88,492
Percent of returns.....	1.8	0.0	0.7	1.7	8.4	36.3
Percent of taxpayers.....	2.8	0.1	0.7	1.7	8.4	36.3
Amount of AMT (thousands of dollars).....	579,105	12,566	10,216	17,216	113,963	425,143
Average per return (dollars).....	3,375	4,571	1,285	1,510	1,869	4,804
Percent of income tax [3].....	0.9	0.2	0.2	0.3	0.8	1.2
UTAH						
Number of AMT returns.....	19,493	360	527	743	6,560	11,303
Percent of returns.....	1.9	0.1	0.3	0.9	9.6	54.7
Percent of taxpayers.....	2.9	0.1	0.4	0.9	9.7	54.8
Amount of AMT (thousands of dollars).....	71,225	1,183	1,082	1,838	11,196	55,925
Average per return (dollars).....	3,654	3,286	2,053	2,474	1,707	4,948
Percent of income tax [3].....	1.3	0.2	0.2	0.3	1.1	2.1
VERMONT						
Number of AMT returns.....	7,802	60	109	244	2,659	4,730
Percent of returns.....	2.5	0.0	0.2	1.0	13.0	76.9
Percent of taxpayers.....	3.5	0.0	0.3	1.0	13.1	77.0
Amount of AMT (thousands of dollars).....	37,563	209	112	362	5,126	31,754
Average per return (dollars).....	4,815	3,483	1,028	1,484	1,928	6,713
Percent of income tax [3].....	2.3	0.1	0.1	0.2	1.4	5.3
VIRGINIA						
Number of AMT returns.....	123,544	753	2,353	3,394	37,691	79,353
Percent of returns.....	3.5	0.0	0.5	1.1	9.9	66.3
Percent of taxpayers.....	4.7	0.1	0.5	1.1	9.9	66.3
Amount of AMT (thousands of dollars).....	430,734	3,083	2,971	4,967	60,853	358,860
Average per return (dollars).....	3,486	4,094	1,263	1,463	1,615	4,522
Percent of income tax [3].....	1.6	0.1	0.1	0.2	0.9	2.7
WASHINGTON						
Number of AMT returns.....	50,049	879	1,338	2,353	15,667	29,812
Percent of returns.....	1.7	0.0	0.3	0.9	5.8	37.4
Percent of taxpayers.....	2.3	0.1	0.3	0.9	5.8	37.5
Amount of AMT (thousands of dollars).....	201,399	4,342	1,891	3,777	33,002	158,388
Average per return (dollars).....	4,024	4,940	1,413	1,605	2,106	5,313
Percent of income tax [3].....	0.9	0.2	0.1	0.2	0.7	1.6
WEST VIRGINIA						
Number of AMT returns.....	8,608	147	368	501	2,393	5,199
Percent of returns.....	1.1	0.0	0.3	1.0	6.8	60.1
Percent of taxpayers.....	1.7	0.0	0.4	1.0	6.8	60.2
Amount of AMT (thousands of dollars).....	31,179	503	495	747	4,613	24,820
Average per return (dollars).....	3,622	3,422	1,345	1,491	1,928	4,774
Percent of income tax [3].....	1.0	0.1	0.1	0.2	0.7	2.6

<b>WISCONSIN</b>						
Number of AMT returns.....	64,814	844	1,016	2,190	25,462	35,302
Percent of returns.....	2.4	0.0	0.2	0.9	13.5	71.3
Percent of taxpayers.....	3.3	0.1	0.3	0.9	13.5	71.4
Amount of AMT (thousands of dollars).....	227,720	1,861	1,127	2,942	40,319	181,471
Average per return (dollars).....	3,513	2,205	1,109	1,343	1,583	5,141
Percent of income tax [3].....	1.5	0.1	0.1	0.2	1.3	3.0
<b>WYOMING</b>						
Number of AMT returns.....	3,124	76	176	230	738	1,904
Percent of returns.....	1.3	0.0	0.4	1.0	4.5	35.4
Percent of taxpayers.....	1.7	0.1	0.5	1.0	4.5	35.5
Amount of AMT (thousands of dollars).....	18,300	606	225	381	1,757	15,330
Average per return (dollars).....	5,858	7,974	1,278	1,657	2,381	8,051
Percent of income tax [3].....	0.9	0.3	0.1	0.2	0.6	1.4
<b>OTHER AREAS [2]</b>						
Number of AMT returns.....	72,208	30,670	5,335	4,124	11,950	20,129
Percent of returns.....	4.5	2.2	6.5	9.9	20.4	41.9
Percent of taxpayers.....	11.1	6.9	7.4	10.7	21.8	43.8
Amount of AMT (thousands of dollars).....	183,579	17,238	5,410	5,270	24,490	131,168
Average per return (dollars).....	2,542	562	1,014	1,278	2,049	6,516
Percent of income tax [3].....	2.4	2.8	1.3	1.4	2.5	2.5

[1] Includes returns with adjusted gross deficit.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit."

NOTES: This table presents aggregates of *all* returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2006, including any returns filed for tax years preceding 2005.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2007, and Tax Policy Center calculations.

**Alternative Minimum Tax, by State and Size of Adjusted Gross Income, Tax Year 2004**

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
<b>UNITED STATES</b>						
Number of AMT returns.....	3,146,323	47,856	98,603	152,080	1,112,316	1,735,468
Percent of returns.....	2.4	0.1	0.6	1.5	11.3	56.7
Percent of taxpayers.....	3.5	0.1	0.6	1.5	11.4	56.7
Amount of AMT (thousands of dollars).....	12,895,393	136,863	117,781	217,788	2,085,226	10,337,735
Average per return (dollars).....	4,099	2,860	1,194	1,432	1,875	5,957
Percent of income tax [3].....	1.5	0.2	0.1	0.3	1.2	2.7
<b>ALABAMA</b>						
Number of AMT returns.....	14,056	367	792	913	4,053	7,931
Percent of returns.....	0.7	0.0	0.3	0.7	3.9	27.5
Percent of taxpayers.....	1.2	0.1	0.3	0.7	3.9	27.5
Amount of AMT (thousands of dollars).....	56,239	938	990	1,527	8,883	43,900
Average per return (dollars).....	4,001	2,556	1,250	1,673	2,192	5,535
Percent of income tax [3].....	0.7	0.1	0.1	0.1	0.5	1.3
<b>ALASKA</b>						
Number of AMT returns.....	2,382	77	168	240	779	1,118
Percent of returns.....	0.7	0.0	0.4	0.8	2.8	20.1
Percent of taxpayers.....	0.9	0.0	0.4	0.8	2.8	20.1
Amount of AMT (thousands of dollars).....	8,021	186	221	375	1,587	5,653
Average per return (dollars).....	3,367	2,416	1,315	1,563	2,037	5,056
Percent of income tax [3].....	0.4	0.1	0.1	0.1	0.3	1.0
<b>ARIZONA</b>						
Number of AMT returns.....	30,907	553	1,280	1,889	9,195	17,990
Percent of returns.....	1.3	0.0	0.4	1.1	5.5	36.6
Percent of taxpayers.....	1.9	0.1	0.4	1.1	5.5	36.6
Amount of AMT (thousands of dollars).....	129,576	1,689	1,834	3,088	20,821	102,145
Average per return (dollars).....	4,192	3,054	1,433	1,635	2,264	5,678
Percent of income tax [3].....	1.0	0.1	0.1	0.2	0.7	1.8
<b>ARKANSAS</b>						
Number of AMT returns.....	12,403	254	386	546	3,126	8,091
Percent of returns.....	1.1	0.0	0.3	0.9	6.2	55.1
Percent of taxpayers.....	1.7	0.1	0.3	0.9	6.2	55.1
Amount of AMT (thousands of dollars).....	41,750	650	514	894	6,189	33,502
Average per return (dollars).....	3,366	2,559	1,332	1,637	1,980	4,141
Percent of income tax [3].....	0.9	0.1	0.1	0.2	0.7	2.0
<b>CALIFORNIA</b>						
Number of AMT returns.....	606,578	4,139	14,376	25,547	217,976	344,540
Percent of returns.....	4.0	0.0	0.7	2.2	15.7	72.9
Percent of taxpayers.....	5.8	0.1	0.8	2.2	15.7	73.0
Amount of AMT (thousands of dollars).....	2,908,043	22,949	19,292	39,545	430,027	2,396,227
Average per return (dollars).....	4,794	5,545	1,342	1,548	1,973	6,955
Percent of income tax [3].....	2.6	0.2	0.2	0.4	1.8	4.0
<b>COLORADO</b>						
Number of AMT returns.....	32,056	480	734	1,155	8,889	20,798
Percent of returns.....	1.5	0.0	0.2	0.6	4.8	39.2
Percent of taxpayers.....	2.1	0.1	0.3	0.7	4.8	39.2
Amount of AMT (thousands of dollars).....	139,737	2,084	1,018	2,007	19,296	115,333
Average per return (dollars).....	4,359	4,342	1,387	1,738	2,171	5,545
Percent of income tax [3].....	1.0	0.1	0.1	0.1	0.6	1.9
<b>CONNECTICUT</b>						
Number of AMT returns.....	80,333	384	1,245	2,283	27,605	48,816
Percent of returns.....	4.8	0.0	0.5	1.5	14.9	66.3
Percent of taxpayers.....	6.3	0.1	0.5	1.5	14.9	66.4
Amount of AMT (thousands of dollars).....	319,740	2,256	1,413	3,230	47,809	265,033
Average per return (dollars).....	3,980	5,875	1,135	1,415	1,732	5,429
Percent of income tax [3].....	1.7	0.2	0.1	0.2	1.4	2.2
<b>DELAWARE</b>						
Number of AMT returns.....	6,468	56	190	260	1,657	4,305
Percent of returns.....	1.6	0.0	0.3	0.8	4.9	50.5
Percent of taxpayers.....	2.2	0.0	0.3	0.8	4.9	50.5
Amount of AMT (thousands of dollars).....	28,885	204	202	335	3,192	24,952
Average per return (dollars).....	4,466	3,643	1,063	1,288	1,926	5,796
Percent of income tax [3].....	1.1	0.1	0.1	0.1	0.5	2.3
<b>DISTRICT OF COLUMBIA</b>						
Number of AMT returns.....	11,763	63	288	403	3,073	7,936
Percent of returns.....	4.2	0.0	0.8	2.2	13.1	69.4
Percent of taxpayers.....	5.8	0.1	0.8	2.2	13.2	69.4
Amount of AMT (thousands of dollars).....	59,075	626	269	632	5,982	51,567
Average per return (dollars).....	5,022	9,937	934	1,568	1,947	6,498
Percent of income tax [3].....	2.2	0.3	0.1	0.3	1.2	3.4

FLORIDA						
Number of AMT returns.....	118,535	2,823	5,430	7,306	36,264	66,712
Percent of returns.....	1.5	0.0	0.6	1.4	7.1	33.7
Percent of taxpayers.....	2.2	0.1	0.6	1.4	7.1	33.7
Amount of AMT (thousands of dollars).....	596,523	13,514	8,808	12,647	84,203	477,351
Average per return (dollars).....	5,032	4,787	1,622	1,731	2,322	7,155
Percent of income tax [3].....	1.1	0.2	0.2	0.3	0.9	1.6
GEORGIA						
Number of AMT returns.....	73,066	866	2,315	3,033	20,945	45,907
Percent of returns.....	1.9	0.0	0.5	1.1	7.8	55.1
Percent of taxpayers.....	3.0	0.1	0.5	1.1	7.8	55.1
Amount of AMT (thousands of dollars).....	271,859	2,975	2,921	4,942	41,486	219,534
Average per return (dollars).....	3,721	3,435	1,262	1,629	1,981	4,782
Percent of income tax [3].....	1.3	0.1	0.1	0.2	0.9	2.4
HAWAII						
Number of AMT returns.....	9,748	158	332	483	2,729	6,046
Percent of returns.....	1.6	0.0	0.4	1.0	6.6	55.9
Percent of taxpayers.....	2.3	0.1	0.4	1.1	6.6	56.0
Amount of AMT (thousands of dollars).....	42,105	841	476	1,247	5,864	33,676
Average per return (dollars).....	4,319	5,323	1,434	2,582	2,149	5,570
Percent of income tax [3].....	1.4	0.2	0.1	0.3	0.8	3.0
IDAHO						
Number of AMT returns.....	8,250	104	224	378	2,522	5,022
Percent of returns.....	1.4	0.0	0.3	1.0	8.5	60.0
Percent of taxpayers.....	2.1	0.0	0.3	1.0	8.5	60.1
Amount of AMT (thousands of dollars).....	31,566	440	359	603	5,106	25,060
Average per return (dollars).....	3,826	4,231	1,603	1,595	2,025	4,990
Percent of income tax [3].....	1.3	0.1	0.1	0.2	1.0	2.7
ILLINOIS						
Number of AMT returns.....	112,129	1,238	3,626	5,353	37,911	64,001
Percent of returns.....	1.9	0.0	0.4	1.1	8.0	42.5
Percent of taxpayers.....	2.8	0.1	0.5	1.1	8.0	42.6
Amount of AMT (thousands of dollars).....	381,265	3,664	4,230	7,152	64,783	301,435
Average per return (dollars).....	3,400	2,960	1,167	1,336	1,709	4,710
Percent of income tax [3].....	0.9	0.1	0.1	0.2	0.7	1.5
INDIANA						
Number of AMT returns.....	29,098	472	911	1,426	9,051	17,238
Percent of returns.....	1.0	0.0	0.2	0.6	5.1	42.4
Percent of taxpayers.....	1.5	0.0	0.2	0.6	5.2	42.4
Amount of AMT (thousands of dollars).....	99,701	1,314	1,080	2,050	16,920	78,337
Average per return (dollars).....	3,426	2,784	1,186	1,438	1,869	4,544
Percent of income tax [3].....	0.7	0.1	0.1	0.1	0.5	1.7
IOWA						
Number of AMT returns.....	17,047	225	355	620	5,201	10,646
Percent of returns.....	1.3	0.0	0.2	0.6	7.1	59.1
Percent of taxpayers.....	1.8	0.0	0.2	0.6	7.2	59.1
Amount of AMT (thousands of dollars).....	53,578	656	421	789	8,444	43,268
Average per return (dollars).....	3,143	2,916	1,186	1,273	1,624	4,064
Percent of income tax [3].....	0.9	0.1	0.0	0.1	0.7	2.3
KANSAS						
Number of AMT returns.....	19,230	212	396	641	5,632	12,349
Percent of returns.....	1.6	0.0	0.2	0.7	7.2	58.7
Percent of taxpayers.....	2.3	0.0	0.2	0.7	7.2	58.8
Amount of AMT (thousands of dollars).....	68,108	610	562	917	9,674	56,344
Average per return (dollars).....	3,542	2,877	1,419	1,431	1,718	4,563
Percent of income tax [3].....	1.1	0.1	0.1	0.1	0.7	2.4
KENTUCKY						
Number of AMT returns.....	23,839	298	574	819	7,553	14,595
Percent of returns.....	1.4	0.0	0.2	0.7	8.4	60.7
Percent of taxpayers.....	2.0	0.0	0.2	0.7	8.4	60.7
Amount of AMT (thousands of dollars).....	89,457	1,052	843	1,417	13,451	72,694
Average per return (dollars).....	3,753	3,530	1,469	1,730	1,781	4,981
Percent of income tax [3].....	1.2	0.1	0.1	0.1	0.9	2.8
LOUISIANA						
Number of AMT returns.....	18,142	539	1,344	1,772	5,777	8,710
Percent of returns.....	1.0	0.0	0.6	1.5	6.2	35.0
Percent of taxpayers.....	1.6	0.1	0.6	1.6	6.2	35.0
Amount of AMT (thousands of dollars).....	56,262	1,307	1,497	2,502	11,562	39,394
Average per return (dollars).....	3,101	2,425	1,114	1,412	2,001	4,523
Percent of income tax [3].....	0.7	0.1	0.1	0.2	0.7	1.5
MAINE						
Number of AMT returns.....	11,657	82	251	449	4,090	6,785
Percent of returns.....	1.9	0.0	0.3	1.1	13.1	74.2
Percent of taxpayers.....	2.6	0.0	0.3	1.1	13.1	74.2
Amount of AMT (thousands of dollars).....	46,299	322	330	703	7,590	37,354
Average per return (dollars).....	3,972	3,927	1,315	1,566	1,856	5,505
Percent of income tax [3].....	1.7	0.1	0.1	0.2	1.4	4.1
MARYLAND						
Number of AMT returns.....	102,793	766	3,280	4,786	36,830	57,131
Percent of returns.....	3.9	0.0	0.8	1.9	12.4	71.8
Percent of taxpayers.....	5.2	0.1	0.9	2.0	12.5	71.8
Amount of AMT (thousands of dollars).....	359,570	2,736	3,471	6,640	61,681	285,040
Average per return (dollars).....	3,498	3,572	1,058	1,387	1,675	4,989
Percent of income tax [3].....	1.8	0.2	0.2	0.3	1.2	3.2
MASSACHUSETTS						
Number of AMT returns.....	116,120	608	1,950	3,320	39,563	70,679
Percent of returns.....	3.8	0.0	0.4	1.2	12.5	65.5
Percent of taxpayers.....	5.0	0.0	0.5	1.2	12.6	65.5
Amount of AMT (thousands of dollars).....	458,767	3,068	2,328	4,694	67,464	381,215
Average per return (dollars).....	3,951	5,046	1,194	1,414	1,705	5,394
Percent of income tax [3].....	1.7	0.1	0.1	0.2	1.2	2.7

MICHIGAN						
Number of AMT returns.....	69,421	794	2,307	3,463	23,718	39,139
Percent of returns.....	1.5	0.0	0.3	0.9	6.7	49.1
Percent of taxpayers.....	2.2	0.0	0.4	0.9	6.7	49.1
Amount of AMT (thousands of dollars).....	213,634	2,171	2,402	4,726	38,750	165,585
Average per return (dollars).....	3,077	2,734	1,041	1,365	1,634	4,231
Percent of income tax [3].....	0.9	0.1	0.1	0.1	0.6	1.8
MINNESOTA						
Number of AMT returns.....	57,474	425	798	1,395	16,282	38,574
Percent of returns.....	2.4	0.0	0.2	0.6	8.3	67.6
Percent of taxpayers.....	3.2	0.0	0.2	0.6	8.4	67.7
Amount of AMT (thousands of dollars).....	219,750	1,025	1,307	2,155	28,515	186,749
Average per return (dollars).....	3,823	2,412	1,638	1,545	1,751	4,841
Percent of income tax [3].....	1.4	0.1	0.1	0.1	0.8	2.8
MISSISSIPPI						
Number of AMT returns.....	7,855	241	578	660	2,188	4,188
Percent of returns.....	0.7	0.0	0.4	1.1	4.7	34.8
Percent of taxpayers.....	1.2	0.1	0.5	1.1	4.7	34.8
Amount of AMT (thousands of dollars).....	23,045	422	672	1,060	4,339	16,552
Average per return (dollars).....	2,934	1,751	1,163	1,606	1,983	3,952
Percent of income tax [3].....	0.6	0.1	0.1	0.2	0.5	1.4
MISSOURI						
Number of AMT returns.....	34,641	451	887	1,310	9,852	22,141
Percent of returns.....	1.3	0.0	0.2	0.7	6.4	53.5
Percent of taxpayers.....	1.9	0.0	0.3	0.7	6.4	53.6
Amount of AMT (thousands of dollars).....	130,348	1,743	1,473	1,955	18,342	106,833
Average per return (dollars).....	3,763	3,865	1,661	1,492	1,862	4,825
Percent of income tax [3].....	1.0	0.1	0.1	0.1	0.7	2.2
MONTANA						
Number of AMT returns.....	6,070	545	163	264	1,646	3,452
Percent of returns.....	1.4	0.2	0.3	1.1	9.5	62.1
Percent of taxpayers.....	2.1	0.3	0.3	1.1	9.5	62.2
Amount of AMT (thousands of dollars).....	24,903	446	174	388	3,735	20,160
Average per return (dollars).....	4,103	818	1,067	1,470	2,269	5,840
Percent of income tax [3].....	1.5	0.2	0.1	0.2	1.2	3.5
NEBRASKA						
Number of AMT returns.....	13,263	147	233	449	4,436	7,998
Percent of returns.....	1.6	0.0	0.2	0.8	9.9	66.7
Percent of taxpayers.....	2.3	0.0	0.2	0.8	9.9	66.7
Amount of AMT (thousands of dollars).....	47,346	1,049	358	633	7,383	37,923
Average per return (dollars).....	3,570	7,136	1,536	1,410	1,664	4,742
Percent of income tax [3].....	1.2	0.2	0.1	0.1	1.0	2.6
NEVADA						
Number of AMT returns.....	13,525	322	671	946	4,146	7,440
Percent of returns.....	1.2	0.0	0.4	1.2	5.5	28.8
Percent of taxpayers.....	1.7	0.1	0.4	1.2	5.6	28.9
Amount of AMT (thousands of dollars).....	68,883	1,718	1,041	1,518	9,803	54,805
Average per return (dollars).....	5,093	5,335	1,551	1,605	2,364	7,366
Percent of income tax [3].....	0.8	0.2	0.1	0.2	0.7	1.1
NEW HAMPSHIRE						
Number of AMT returns.....	11,196	119	275	489	4,232	6,081
Percent of returns.....	1.7	0.0	0.3	0.8	7.2	39.3
Percent of taxpayers.....	2.3	0.0	0.3	0.8	7.2	39.3
Amount of AMT (thousands of dollars).....	40,973	478	377	825	7,667	31,626
Average per return (dollars).....	3,660	4,017	1,371	1,687	1,812	5,201
Percent of income tax [3].....	0.9	0.1	0.1	0.2	0.7	1.8
NEW JERSEY						
Number of AMT returns.....	227,857	1,053	4,643	9,517	94,266	118,378
Percent of returns.....	5.5	0.0	0.8	2.5	19.7	72.9
Percent of taxpayers.....	7.6	0.1	0.9	2.5	19.8	72.9
Amount of AMT (thousands of dollars).....	842,462	3,533	5,232	12,080	161,702	659,914
Average per return (dollars).....	3,697	3,355	1,127	1,269	1,715	5,575
Percent of income tax [3].....	2.2	0.1	0.2	0.4	1.9	3.4
NEW MEXICO						
Number of AMT returns.....	8,796	163	384	482	2,454	5,313
Percent of returns.....	1.1	0.0	0.4	1.0	5.5	50.3
Percent of taxpayers.....	1.7	0.1	0.4	1.0	5.5	50.4
Amount of AMT (thousands of dollars).....	33,017	329	506	655	4,943	26,583
Average per return (dollars).....	3,754	2,018	1,318	1,359	2,014	5,003
Percent of income tax [3].....	1.0	0.1	0.1	0.2	0.6	2.6
NEW YORK						
Number of AMT returns.....	436,985	2,919	16,046	27,818	193,737	196,465
Percent of returns.....	5.1	0.0	1.4	4.3	27.7	76.8
Percent of taxpayers.....	7.4	0.1	1.5	4.3	27.8	76.8
Amount of AMT (thousands of dollars).....	2,137,635	16,545	16,698	35,084	371,081	1,698,226
Average per return (dollars).....	4,892	5,668	1,041	1,261	1,915	8,644
Percent of income tax [3].....	3.0	0.3	0.3	0.6	2.9	4.1
NORTH CAROLINA						
Number of AMT returns.....	69,635	714	1,461	2,287	19,850	45,323
Percent of returns.....	1.8	0.0	0.3	0.9	8.4	65.4
Percent of taxpayers.....	2.8	0.0	0.3	0.9	8.4	65.4
Amount of AMT (thousands of dollars).....	263,896	2,132	1,933	4,111	36,716	219,006
Average per return (dollars).....	3,790	2,986	1,323	1,798	1,850	4,832
Percent of income tax [3].....	1.4	0.1	0.1	0.2	0.9	3.0
NORTH DAKOTA						
Number of AMT returns.....	2,355	110	98	143	608	1,396
Percent of returns.....	0.8	0.0	0.2	0.7	4.6	36.3
Percent of taxpayers.....	1.1	0.1	0.2	0.7	4.7	36.4
Amount of AMT (thousands of dollars).....	6,664	204	121	183	1,213	4,942
Average per return (dollars).....	2,830	1,855	1,235	1,280	1,995	3,540
Percent of income tax [3].....	0.5	0.1	0.1	0.1	0.5	1.2

OHIO						
Number of AMT returns.....	120,645	1,551	6,315	8,011	45,572	59,196
Percent of returns.....	2.2	0.0	0.8	2.0	15.2	71.8
Percent of taxpayers.....	3.1	0.1	0.8	2.0	15.2	71.9
Amount of AMT (thousands of dollars).....	429,558	2,874	5,075	9,230	78,363	334,014
Average per return (dollars).....	3,561	1,853	804	1,152	1,720	5,643
Percent of income tax [3].....	1.6	0.1	0.1	0.3	1.5	3.5
OKLAHOMA						
Number of AMT returns.....	15,914	343	600	807	4,267	9,897
Percent of returns.....	1.1	0.0	0.3	0.9	6.1	49.4
Percent of taxpayers.....	1.7	0.1	0.3	0.9	6.1	49.4
Amount of AMT (thousands of dollars).....	59,242	1,359	1,054	1,559	8,947	46,322
Average per return (dollars).....	3,723	3,962	1,757	1,932	2,097	4,680
Percent of income tax [3].....	0.9	0.1	0.1	0.2	0.7	1.8
OREGON						
Number of AMT returns.....	37,035	307	716	1,225	13,401	21,386
Percent of returns.....	2.3	0.0	0.3	1.0	12.9	73.0
Percent of taxpayers.....	3.3	0.0	0.3	1.0	12.9	73.1
Amount of AMT (thousands of dollars).....	158,431	1,351	1,087	1,842	24,466	129,685
Average per return (dollars).....	4,278	4,401	1,518	1,504	1,826	6,064
Percent of income tax [3].....	2.0	0.1	0.1	0.2	1.4	4.4
PENNSYLVANIA						
Number of AMT returns.....	114,544	1,021	2,833	4,633	41,394	64,663
Percent of returns.....	2.0	0.0	0.3	1.0	10.4	55.5
Percent of taxpayers.....	2.8	0.0	0.4	1.0	10.4	55.6
Amount of AMT (thousands of dollars).....	377,134	4,709	3,546	6,541	71,344	290,995
Average per return (dollars).....	3,292	4,612	1,252	1,412	1,724	4,500
Percent of income tax [3].....	1.1	0.1	0.1	0.2	1.0	2.1
RHODE ISLAND						
Number of AMT returns.....	13,478	67	245	405	5,081	7,680
Percent of returns.....	2.7	0.0	0.3	1.0	12.6	71.1
Percent of taxpayers.....	3.7	0.0	0.4	1.0	12.6	71.2
Amount of AMT (thousands of dollars).....	52,556	171	299	623	8,990	42,472
Average per return (dollars).....	3,899	2,552	1,220	1,538	1,769	5,530
Percent of income tax [3].....	1.7	0.0	0.1	0.2	1.3	3.4
SOUTH CAROLINA						
Number of AMT returns.....	26,054	391	846	1,031	7,204	16,582
Percent of returns.....	1.4	0.0	0.4	0.9	7.3	60.3
Percent of taxpayers.....	2.2	0.1	0.4	0.9	7.3	60.4
Amount of AMT (thousands of dollars).....	92,914	813	953	1,502	13,979	75,668
Average per return (dollars).....	3,566	2,079	1,126	1,457	1,940	4,563
Percent of income tax [3].....	1.2	0.1	0.1	0.2	0.8	2.7
SOUTH DAKOTA						
Number of AMT returns.....	2,141	70	126	155	537	1,253
Percent of returns.....	0.6	0.0	0.2	0.7	3.5	24.7
Percent of taxpayers.....	0.9	0.0	0.3	0.7	3.5	24.7
Amount of AMT (thousands of dollars).....	8,120	145	159	263	1,179	6,374
Average per return (dollars).....	3,793	2,071	1,262	1,697	2,196	5,087
Percent of income tax [3].....	0.5	0.1	0.1	0.1	0.4	0.9
TENNESSEE						
Number of AMT returns.....	17,623	481	881	1,154	5,280	9,827
Percent of returns.....	0.7	0.0	0.3	0.7	3.8	22.2
Percent of taxpayers.....	1.0	0.0	0.3	0.7	3.8	22.2
Amount of AMT (thousands of dollars).....	76,682	2,793	1,392	1,904	11,808	58,785
Average per return (dollars).....	4,351	5,807	1,580	1,650	2,236	5,982
Percent of income tax [3].....	0.6	0.2	0.1	0.1	0.4	1.0
TEXAS						
Number of AMT returns.....	118,352	2,224	5,931	8,724	43,320	58,153
Percent of returns.....	1.3	0.0	0.5	1.4	6.6	29.4
Percent of taxpayers.....	2.0	0.1	0.5	1.4	6.7	29.4
Amount of AMT (thousands of dollars).....	414,662	9,586	7,348	12,797	84,065	300,866
Average per return (dollars).....	3,504	4,310	1,239	1,467	1,941	5,174
Percent of income tax [3].....	0.7	0.2	0.1	0.2	0.7	1.1
UTAH						
Number of AMT returns.....	13,765	307	353	545	4,525	8,035
Percent of returns.....	1.4	0.0	0.2	0.7	7.7	50.1
Percent of taxpayers.....	2.1	0.1	0.3	0.8	7.8	50.1
Amount of AMT (thousands of dollars).....	47,781	1,091	546	840	7,944	37,361
Average per return (dollars).....	3,471	3,554	1,547	1,541	1,756	4,650
Percent of income tax [3].....	1.1	0.2	0.1	0.2	0.9	2.1
VERMONT						
Number of AMT returns.....	5,883	54	94	181	1,880	3,674
Percent of returns.....	1.9	0.0	0.2	0.8	10.3	71.5
Percent of taxpayers.....	2.6	0.0	0.2	0.8	10.3	71.6
Amount of AMT (thousands of dollars).....	24,721	249	161	272	3,324	20,715
Average per return (dollars).....	4,202	4,611	1,713	1,503	1,768	5,638
Percent of income tax [3].....	1.7	0.1	0.1	0.1	1.0	4.2
VIRGINIA						
Number of AMT returns.....	89,067	670	1,847	2,841	26,037	57,672
Percent of returns.....	2.6	0.0	0.4	0.9	7.4	57.4
Percent of taxpayers.....	3.5	0.0	0.4	0.9	7.4	57.4
Amount of AMT (thousands of dollars).....	298,749	1,832	2,502	4,420	45,069	244,926
Average per return (dollars).....	3,354	2,734	1,355	1,556	1,731	4,247
Percent of income tax [3].....	1.2	0.1	0.1	0.2	0.7	2.3
WASHINGTON						
Number of AMT returns.....	35,311	630	1,137	1,826	11,032	20,686
Percent of returns.....	1.2	0.0	0.3	0.7	4.7	30.5
Percent of taxpayers.....	1.7	0.1	0.3	0.7	4.7	30.6
Amount of AMT (thousands of dollars).....	150,265	2,917	1,720	3,288	25,518	116,822
Average per return (dollars).....	4,255	4,630	1,513	1,801	2,313	5,647
Percent of income tax [3].....	0.8	0.1	0.1	0.2	0.6	1.4
WEST VIRGINIA						
Number of AMT returns.....	6,169	102	260	324	1,527	3,956
Percent of returns.....	0.8	0.0	0.3	0.7	5.0	54.5
Percent of taxpayers.....	1.2	0.0	0.3	0.7	5.0	54.5
Amount of AMT (thousands of dollars).....	20,440	184	304	427	3,149	16,375
Average per return (dollars).....	3,313	1,804	1,169	1,318	2,062	4,139
Percent of income tax [3].....	0.7	0.0	0.1	0.1	0.6	2.3

<b>WISCONSIN</b>						
Number of AMT returns.....	51,916	867	792	1,663	19,017	29,577
Percent of returns.....	2.0	0.0	0.2	0.7	11.2	68.2
Percent of taxpayers.....	2.7	0.1	0.2	0.7	11.2	68.2
Amount of AMT (thousands of dollars).....	172,573	1,136	960	2,118	30,134	138,225
Average per return (dollars).....	3,324	1,310	1,212	1,274	1,585	4,673
Percent of income tax [3].....	1.3	0.1	0.0	0.1	1.1	2.7
<b>WYOMING</b>						
Number of AMT returns.....	2,108	71	135	153	481	1,268
Percent of returns.....	0.9	0.0	0.4	0.8	3.5	30.3
Percent of taxpayers.....	1.2	0.1	0.4	0.8	3.5	30.3
Amount of AMT (thousands of dollars).....	11,547	255	214	354	1,055	9,670
Average per return (dollars).....	5,478	3,592	1,585	2,314	2,193	7,626
Percent of income tax [3].....	0.7	0.1	0.1	0.2	0.4	1.3
<b>OTHER AREAS [2]</b>						
Number of AMT returns.....	60,645	15,933	6,501	5,557	13,925	18,729
Percent of returns.....	3.8	1.2	8.5	14.7	27.3	49.3
Percent of taxpayers.....	9.5	3.6	9.5	15.4	27.9	49.6
Amount of AMT (thousands of dollars).....	201,341	9,522	5,088	6,499	29,689	150,542
Average per return (dollars).....	3,320	598	783	1,170	2,132	8,038
Percent of income tax [3].....	3.4	1.5	1.3	1.9	3.5	4.1

[1] Includes returns with adjusted gross deficit.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit."

NOTES: This table presents aggregates of *all* returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2005, including any returns filed for tax years preceding 2004.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2006, and Tax Policy Center calculations.