

Table T06-0083
Aggregate AMT Projections and Recent History, 1970-2015¹

Years	Current Law		Tax Cuts Extended ⁴		Tax Cuts Repealed ⁵	
	AMT Taxpayers (millions) ²	AMT Revenue (\$ billions) ³	AMT Taxpayers (millions) ²	AMT Revenue (\$ billions) ³	AMT Taxpayers (millions) ²	AMT Revenue (\$ billions) ³
1970	0.02	0.1				
1971	0.02	0.2				
1972	0.03	0.2				
1973	0.03	0.2				
1974	0.02	0.1				
1975	0.02	0.1				
1976	0.25	1.0				
1977	0.40	1.3				
1978	0.50	1.5				
1979	0.23	1.2				
1980	0.22	1.3				
1981	0.26	1.8				
1982	0.23	1.5				
1983	0.27	2.5				
1984	0.37	4.5				
1985	0.43	3.8				
1986	0.61	6.7				
1987	0.14	1.7				
1988	0.11	1.0				
1989	0.17	1.6				
1990	0.20	1.6				
1991	0.34	2.1				
1992	0.42	2.5				
1993	0.47	3.3				
1994	0.53	3.8				
1995	0.63	4.1				
1996	0.72	5.0				
1997	0.90	6.7				
1998	1.05	7.7				
1999	1.29	9.6				
2000	1.61	13.1				
2001	1.5	10.6	1.5	10.6	1.7	11.6
2002	2.3	10.5	2.3	10.5	3.8	14.0
2003	2.7	13.4	2.7	13.4	4.1	14.9
2004	2.9	17.5	2.9	17.5	4.9	16.7
2005	3.6	20.4	3.6	20.4	6.2	19.3
2006	18.9	55.3	18.9	55.3	7.6	22.6
2007	21.9	65.2	21.9	65.2	9.0	26.3
2008	24.9	80.7	24.9	80.7	10.6	30.4
2009	27.9	93.0	27.7	92.3	12.5	34.4
2010	30.9	112.1	30.7	111.3	14.4	39.8
2011	16.9	46.2	33.9	127.7	16.9	46.2
2012	19.2	52.8	36.9	144.3	19.2	52.8
2013	21.9	61.3	40.1	164.2	21.9	61.3
2014	25.2	71.1	43.2	185.7	25.2	71.1
2015	28.5	81.4	45.9	207.9	28.5	81.4

Sources: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3); Harvey and Tempalski (1997); private communication from Jerry Tempalski; and IRS.

(1) Calendar years. The data for the years 1970 to 1998 has been obtained from Harvey and Tempalski (1997) table 2 and private communications. For the years 1999 to 2003, the number of AMT taxpayers and the AMT revenue under current and extended law have been calculated by adding TPC microsimulation model estimates of the number of taxpayers with lost credits and the revenue due to these lost credits to the IRS published actual figures for those with direct AMT liability. For 2004-15 under all three scenarios, and for pre-EGTRRA law from 2001-3, estimates are from the TPC microsimulation model.

(2) Includes those with direct AMT liability on Form 6251 and those with lost credits. Tax units that are dependents of other taxpayers are excluded from the analysis.

(3) Includes direct AMT liability on Form 6251 and lost credits.

(4) Includes extension of all provisions in EGTRRA that sunset 12/31/10 and all non-AMT provisions in JGTRRA and WFTRA.

(5) Includes repeal of all provisions in EGTRRA, JGTRRA, and WFTRA and is thus equivalent to pre-EGTRRA law.