

1-Mar-07

PRELIMINARY RESULTS

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**T07-0100**  
**Number of AMT Taxpayers and AMT Revenue**  
**for Incremental Reform Options, 2006-2007<sup>1</sup>**

	<b>Current Law</b>	<b>Allow State and Local Tax Deduction</b>	<b>Also Allow Dependent Exemptions</b>	<b>Also Allow Miscellaneous Deductions</b>	<b>Also Allow Medical Deductions</b>	<b>Also Allow Standard Deduction</b>
<b>AMT Taxpayers<sup>2</sup> (millions)</b>						
2006 (AMT patch in place)	3.5	0.9	0.7	0.4	0.4	0.4
2007 (no AMT patch in place)	23.4	14.2	7.6	6.1	6.0	1.6
<b>AMT Revenue (\$ billions)</b>						
2006	23.9	8.9	8.4	6.9	6.9	6.8
2007	69.8	24.9	17.0	12.4	12.3	9.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

(1) Calendar years. Tax units that are dependents of other tax units are excluded from the analysis. Numbers may not add due to rounding.

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