

**T09-0189**  
**AMT Revenue per AMT Taxpayer (\$)¹**

Group of AMT taxpayers	Current Law				Administration Baseline		Pre-EGTRRA
	2009	2010	2011	2019	No AMT Fix²	With AMT Fix³	Law
					2019	2019	2010
<b>All</b>	8,434	3,289	2,600	3,193	5,409	9,071	2,440
<b>By Cash Income (thousands of 2009\$)⁴</b>							
Less than 30	24,480	4,854	1,873	698	365	7,874	5,248
30-50	5,955	664	700	749	703	2,406	710
50-75	1,580	724	869	1,355	1,358	1,436	840
75-100	1,441	974	1,198	1,834	2,189	1,916	1,151
100-200	2,330	2,338	1,908	2,643	4,665	2,504	1,824
200-500	6,393	8,477	4,815	6,836	13,564	7,005	4,789
500-1,000	14,159	14,622	15,334	14,423	17,462	17,257	14,344
1,000 and more	47,205	43,308	59,870	56,630	49,808	54,313	53,614
<b>By Number of Children⁵</b>							
0	9,557	3,185	4,450	2,898	4,873	9,766	4,369
1	7,744	2,759	1,838	2,677	4,956	8,535	1,721
2	7,337	3,526	1,941	3,541	6,494	8,292	1,759
3 or more	7,310	4,264	2,747	4,586	7,431	8,588	2,523
<b>By State Tax Level</b>							
High	9,269	4,104	3,115	4,005	6,435	10,056	2,867
Middle	8,162	3,066	2,363	2,997	5,205	8,449	2,288
Low	6,758	2,503	2,042	2,440	4,499	7,764	1,921
<b>By Filing Status</b>							
Single	7,793	4,197	4,430	3,119	3,304	7,790	4,269
Married Filing Joint	9,062	3,531	2,798	3,611	6,595	9,915	2,598
Head of Household	4,084	1,550	1,287	1,924	2,514	4,727	1,266
Married Filing Separate	7,130	2,191	2,609	2,178	3,695	7,420	2,427
<b>Married Couple, 2+ Kids, 75k&lt;Cash Income&lt;100k</b>	*	1,056	1,293	2,633	2,745	*	1,233
<b>Married Couple, 2+ Kids, 75k&lt;AGI&lt;100k</b>	*	1,549	1,586	3,187	3,836	*	1,450

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

\* Insufficient data.

(1) Includes AMT liability on Form 6251, lost credits, and the value of reduced deductions. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters.

(3) See above footnote. Also extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation after 2009.

(4) Tax units with negative cash income are excluded from the lowest income class. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(5) Number of children is defined as number of exemptions taken for children living at home.