

**Table T08-0134**  
**Extend and Index AMT Patch for Inflation**  
**Static Impact on Tax Liability, Revenue (\$ billions) and AMT Taxpayers (millions), 2008-18<sup>1</sup>**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total 2008-18
<b>Current Law Baseline</b>												
Calendar Year Liability	-56.6	-68.6	-81.7	-38.1	-45.6	-53.9	-62.4	-73.3	-85.4	-99.0	-114.5	-779.1
Fiscal Year Revenue	-22.7	-61.4	-73.8	-64.2	-41.1	-48.9	-57.3	-66.8	-78.1	-90.8	-105.2	-710.4
<b>Tax Cuts Extended Baseline</b>												
Calendar Year Liability	-56.6	-68.6	-81.7	-93.1	-108.3	-123.8	-140.1	-158.8	-179.0	-200.5	-224.6	-1,435.1
Fiscal Year Revenue	-22.7	-61.4	-73.8	-86.2	-99.2	-114.5	-130.3	-147.6	-166.9	-187.6	-210.1	-1,300.4
<b>Baseline Number of AMT Taxpayers</b>												
Current Law	26.8	30.0	33.4	20.0	22.7	25.6	28.5	32.4	36.3	39.7	43.3	
Tax Cuts Extended	26.8	30.0	33.4	35.6	38.8	41.7	44.6	47.5	50.3	53.3	56.5	
<b>Number of AMT Taxpayers with Patch</b>												
Current Law	4.5	4.8	5.5	1.4	1.5	1.6	1.7	1.8	2.0	2.1	2.3	
Tax Cuts Extended	4.5	4.8	5.5	5.6	6.2	6.6	6.9	7.4	7.9	8.4	8.9	
<b>Addenda:</b>												
<b>Repeal AMT vs. Current Law Baseline</b>												
Calendar Year Liability	-89.2	-103.8	-126.0	-53.3	-61.9	-71.2	-80.8	-92.8	-106.0	-120.9	-137.9	-1,043.8
Fiscal Year Revenue	-35.7	-95.0	-112.7	-96.9	-56.7	-65.6	-75.0	-85.6	-98.1	-112.0	-127.7	-961.1
<b>Repeal AMT vs. Tax Cuts Extended Baseline</b>												
Calendar Year Liability	-89.2	-103.8	-126.0	-139.0	-158.7	-178.1	-198.4	-221.6	-246.5	-273.1	-302.9	-2,037.3
Fiscal Year Revenue	-35.7	-95.0	-112.7	-131.2	-146.8	-166.4	-186.2	-207.7	-231.6	-257.1	-285.1	-1,855.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Proposal would extend the 2007 AMT exemption amounts (\$44,350 for singles and heads of household and \$66,250 for married couples filing a joint return) and index the amounts for inflation beginning in 2008; and allow personal credits regardless of tentative AMT (including the child tax credit and the earned income tax credit under current law after 2010). Fiscal year estimates assume a 40-60 split; the actual effect on receipts could differ. Estimates are static and do not allow for any potential behavioral response. Official estimates from the Joint Committee