

Table T09-0387
AMT Revenue per AMT Taxpayer (\$)¹

Group of AMT taxpayers	Current Law		2011			2020		
	2009	2010	Current Law	Administration	Administration	Current Law	Administration	Administration
				Baseline with No AMT Fix ²	Baseline with AMT Fix ³		Baseline with No AMT Fix	Baseline with AMT Fix
All	8,434	3,732	2,641	3,781	9,097	3,055	5,236	8,668
By Cash Income (thousands of 2009\$)⁴								
Less than 30	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-50	n/a	622	657	521	n/a	690	632	n/a
50-75	1,608	754	886	779	1,107	1,269	1,202	996
75-100	1,584	960	1,194	1,038	1,181	1,595	1,919	1,976
100-200	2,470	2,504	1,873	2,668	2,217	2,416	4,121	2,467
200-500	6,557	8,538	4,930	9,071	7,415	6,013	12,371	6,657
500-1,000	13,851	14,467	14,815	14,433	14,728	13,657	16,446	16,360
1,000 and more	50,416	46,409	60,040	47,682	51,797	53,216	46,352	51,342
By Number of Children⁵								
0	9,735	3,606	4,585	3,607	10,097	2,989	4,736	9,390
1	7,769	3,177	2,004	3,256	8,457	2,454	4,720	8,193
2	7,361	3,956	1,889	4,067	8,146	3,150	6,209	7,898
3 or more	7,033	4,790	2,645	4,908	8,127	4,163	7,022	8,128
By State Tax Level								
High	9,110	4,606	3,077	4,698	9,968	3,857	6,321	9,620
Middle	8,325	3,522	2,427	3,562	8,774	2,837	5,022	8,075
Low	6,938	2,813	2,138	2,846	7,514	2,296	4,269	7,403
By Filing Status								
Single	7,867	4,509	4,681	4,421	8,013	3,249	3,613	7,737
Married Filing Joint	9,017	3,978	2,796	4,076	9,907	3,449	6,246	9,413
Head of Household	4,159	1,763	1,332	1,693	3,889	1,797	2,375	4,577
Married Filing Separate	7,598	2,341	2,700	2,374	8,170	2,179	3,500	6,969
Married Couple, 2+ Kids, 75k<Cash Income<100k	2,840	1,032	1,244	1,140	3,259	2,235	2,298	1,303
Married Couple, 2+ Kids, 75k<AGI<100k	1,362	1,560	1,568	1,632	2,049	2,738	3,261	3,568

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(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.

n/a: Insufficient data.

(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.