

T04-0128
Number of AMT Taxpayers (in millions) Under
AMT Reform Options, by Cash Income Class, 2010¹

	Cash Income Class (thousands of 2003\$) ²									
	All	0-30	30-40	40-50	50-75	75-100	100-200	200-500	500-1,000	> 1,000
Current Law Baseline	29.2	0.0	0.2	0.5	3.2	6.7	13.6	4.3	0.5	0.1
Plan 1: Repeal the AMT in 2005	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 2: Extend Expiring Provisions	8.5	0.0	0.0	0.0	0.2	0.5	3.3	3.8	0.5	0.1
Plan 3: + Index	3.7	0.0	0.0	0.0	0.1	0.1	0.7	2.4	0.4	0.1
Plan 4: + Remove Middle Class Preferences	3.0	0.0	0.0	0.0	0.0	0.1	0.4	2.0	0.4	0.1
Plan 5: + Remove Upper Income Preferences	0.5	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1	0.1
Plan 6: + Reform Rate Structure	7.7	0.0	0.0	0.0	0.1	0.1	2.8	3.8	0.7	0.3
Plan 7: + No Reduced Tax on Capital Income on AMT	8.7	0.0	0.0	0.0	0.1	0.2	3.3	4.0	0.7	0.3
Extend Tax Cuts Legislated to Expire³	29.5	0.0	0.2	0.5	3.4	6.8	13.7	4.3	0.5	0.1
Plan 1: Repeal the AMT in 2005	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 2: Extend Expiring Provisions	8.7	0.0	0.0	0.0	0.2	0.5	3.5	3.9	0.5	0.1
Plan 3: + Index	3.8	0.0	0.0	0.0	0.1	0.1	0.7	2.4	0.4	0.1
Plan 4: + Remove Middle Class Preferences	3.1	0.0	0.0	0.0	0.0	0.1	0.4	2.0	0.4	0.1
Plan 5: + Remove Upper Income Preferences	0.5	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.1	0.1
Plan 6: + Reform Rate Structure	7.6	0.0	0.0	0.0	0.1	0.1	2.7	3.7	0.7	0.3
Plan 7: + No Reduced Tax on Capital Income on AMT	9.3	0.0	0.0	0.0	0.1	0.3	3.7	4.1	0.7	0.3
Repeal Tax Cuts from 2001-2003	12.2	0.0	0.2	0.4	2.2	3.0	4.1	2.1	0.1	0.1
Plan 1: Repeal the AMT in 2005	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 2: Extend Expiring Provisions	2.4	0.0	0.0	0.1	0.3	0.4	0.7	0.9	0.1	0.1
Plan 3: + Index	0.8	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.1	0.1
Plan 4: + Remove Middle Class Preferences	0.6	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.1	0.1
Plan 5: + Remove Upper Income Preferences	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Plan 6: + Reform Rate Structure	0.5	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.0	0.0
Plan 7: + No Reduced Tax on Capital Income on AMT	1.4	0.0	0.0	0.0	0.0	0.0	0.5	0.7	0.1	0.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-3).

(1) Calendar year. See Table 9 footnotes for a description of the reform options. AMT taxpayers include those with direct AMT liability on Form 6251 and those with lost credits.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(3) Includes all 2010 sunset provisions in EGTRRA and all non-AMT provisions in JGTRRA.