

**T04-0130**  
**Average Tax Change (\$) for All Tax Units Under**  
**AMT Reform Options, by Cash Income Class, 2010<sup>1</sup>**

	Cash Income Class (thousands of 2003\$) <sup>2</sup>									
	All	0-30	30-40	40-50	50-75	75-100	100-200	200-500	500-1,000	> 1,000
<b>Current Law Baseline</b>										
Plan 1: Repeal the AMT in 2005	-673	-1	-8	-38	-152	-817	-2,037	-8,606	-9,811	-22,618
Plan 2: Extend Expiring Provisions	-342	-1	-7	-29	-139	-762	-1,636	-2,576	-389	-198
Plan 3: + Index	-466	-1	-8	-32	-148	-795	-1,920	-5,408	-1,106	-567
Plan 4: + Remove Middle Class Preferences	-487	-1	-8	-32	-149	-798	-1,949	-5,904	-1,611	-765
Plan 5: + Remove Upper Income Preferences	-610	-1	-8	-33	-151	-802	-2,001	-8,000	-6,581	-13,196
Plan 6: + Reform Rate Structure	-413	-1	-8	-32	-149	-791	-1,717	-4,502	-491	-539
Plan 7: + No Reduced Tax on Capital Income on AMT	-119	-1	-8	-32	-149	-787	-1,602	-2,879	6,787	81,143
<b>Extend Tax Cuts Legislated to Expire<sup>3</sup></b>										
Plan 1: Repeal the AMT in 2005	-684	-1	-8	-39	-160	-844	-2,079	-8,693	-9,964	-22,477
Plan 2: Extend Expiring Provisions	-349	-1	-8	-31	-147	-788	-1,669	-2,572	-385	-195
Plan 3: + Index	-474	-1	-8	-33	-156	-823	-1,963	-5,427	-1,100	-564
Plan 4: + Remove Middle Class Preferences	-496	-1	-8	-34	-157	-826	-1,992	-5,931	-1,611	-765
Plan 5: + Remove Upper Income Preferences	-621	-1	-8	-34	-160	-830	-2,044	-8,082	-6,691	-13,133
Plan 6: + Reform Rate Structure	-428	-1	-8	-33	-157	-819	-1,766	-4,651	-766	-791
Plan 7: + No Reduced Tax on Capital Income on AMT	20	-1	-8	-33	-154	-794	-1,489	-1,819	10,603	113,577
<b>Repeal Tax Cuts from 2001-2003</b>										
Plan 1: Repeal the AMT in 2005	-219	-1	-8	-35	-119	-370	-476	-2,188	-4,110	-13,164
Plan 2: Extend Expiring Provisions	-110	-1	-7	-25	-105	-322	-352	-914	-144	-78
Plan 3: + Index	-134	-1	-8	-28	-115	-350	-411	-1,356	-326	-177
Plan 4: + Remove Middle Class Preferences	-138	-1	-8	-29	-117	-354	-420	-1,405	-398	-257
Plan 5: + Remove Upper Income Preferences	-177	-1	-8	-30	-119	-356	-444	-1,798	-2,025	-6,940
Plan 6: + Reform Rate Structure	-157	-1	-8	-29	-118	-352	-423	-1,619	-1,477	-3,377
Plan 7: + No Reduced Tax on Capital Income on AMT	59	-1	-8	-28	-118	-349	-373	-704	3,413	62,804

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.

(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.