

**Table T05-0202. Option 2: Allow CDCTC Regardless of Tentative AMT and Extend EGTRRA Provisions  
Number of Returns and Amount Reported By Applicable Credit Rate, 2015<sup>1</sup>**

Credit Rate	All Returns					Married Filing Joint Returns					Single and Head of Household Returns <sup>2</sup>				
	Number		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total	
<b>0.20</b>	5,617	78.3	3,190.5	77.1	568	3,700	98.0	2,076.4	98.4	561	1,916	56.4	1,114.1	54.9	581
<b>0.21</b>	191	2.7	115.1	2.8	604	32	0.9	15.5	0.7	484	159	4.7	99.6	4.9	628
<b>0.22</b>	118	1.6	74.9	1.8	637	7	0.2	2.1	0.1	321	111	3.3	72.8	3.6	656
<b>0.23</b>	155	2.2	89.8	2.2	581	4	0.1	2.0	0.1	468	150	4.4	87.8	4.3	584
<b>0.24</b>	155	2.2	102.7	2.5	661	12	0.3	4.1	0.2	353	144	4.2	98.6	4.9	687
<b>0.25</b>	160	2.2	93.7	2.3	585	5	0.1	2.9	0.1	578	155	4.6	90.8	4.5	586
<b>0.26</b>	150	2.1	109.8	2.7	733	11	0.3	4.8	0.2	442	139	4.1	104.9	5.2	756
<b>0.27</b>	107	1.5	73.5	1.8	685	0	0.0	0.1	0.0	491	107	3.1	73.4	3.6	686
<b>0.28</b>	146	2.0	100.2	2.4	687	1	0.0	0.8	0.0	625	145	4.3	99.4	4.9	687
<b>0.29</b>	95	1.3	63.1	1.5	662	0	0.0	0.3	0.0	695	95	2.8	62.9	3.1	662
<b>0.30</b>	85	1.2	52.7	1.3	621	0	0.0	0.0	0.0	0	85	2.5	52.7	2.6	621
<b>0.31</b>	90	1.3	36.7	0.9	406	3	0.1	0.4	0.0	105	87	2.6	36.4	1.8	418
<b>0.32</b>	57	0.8	24.0	0.6	420	0	0.0	0.0	0.0	0	57	1.7	24.0	1.2	420
<b>0.33</b>	45	0.6	8.2	0.2	182	0	0.0	0.0	0.0	0	45	1.3	8.2	0.4	182
<b>0.34</b>	5	0.1	1.9	0.0	355	0	0.0	0.0	0.0	0	5	0.2	1.9	0.1	355
<b>0.35</b>	0	0.0	0.5	0.0	2,049	0	0.0	0.5	0.0	2,049	0	0.0	0.0	0.0	0
<b>All</b>	7,177	100.0	4,137.5	100.0	577	3,777	100.0	2,110.0	100.0	559	3,400	100.0	2,027.6	100.0	596

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).

(1) Calendar year. Proposal includes the effects of allowing the CDCTC regardless of tentative AMT and making the EGTRRA changes permanent.

(2) Also includes married individuals filing a separate return.