

**ESTIMATED REVENUE EFFECTS OF H.R. 7005,
THE "ALTERNATIVE MINIMUM TAX RELIEF ACT OF 2008"**

Fiscal Years 2009 - 2018

[Millions of Dollars]

Provision	Effective	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-13	2009-18
1. Extension of alternative minimum tax relief for nonrefundable personal credits and increased AMT exemption amount (sunset 12/31/08).....	tyba 12/31/07	-77,168	14,851	---	---	---	---	---	---	---	---	-62,317	-62,317
2. Increase of AMT refundable credit amount for individuals with long-term unused credits for prior year minimum tax liability:													
a. Remove AGI limits from refundable AMT credit and change usage rate of unused credit from 20% to 50%.....	tyba 12/31/07	-1,873	-262	200	276	191	120	106	99	91	84	-1,467	-966
b. Abatement of incentive stock option AMT liability, penalty, and interest.....	DOE	-348	-151	-151	-136	-114	-99	-91	-84	-76	-76	-900	-1,325
NET TOTAL		-79,389	14,438	49	140	77	21	15	15	15	8	-64,684	-64,608

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment is assumed to be October 1, 2008.

Legend for "Effective" column:

DOE = date of enactment

tyba = taxable years beginning after