

Table 472. Alternative Minimum Tax: 1986 to 2004

[608.9 represents 608,900. For tax years. Based on a sample of returns, see source and Appendix III]

| Tax year | Highest statutory alternative minimum tax rate | Alternative minimum tax | | Tax year | Highest statutory alternative minimum tax rate | Alternative minimum tax | |
|----------------|--|---------------------------|--------------------|----------------|--|---------------------------|--------------------|
| | | Number of returns (1,000) | Amount (mil. dol.) | | | Number of returns (1,000) | Amount (mil. dol.) |
| 1986 | 20 | 608.9 | 6,713.1 | 1995 | 28 | 414.1 | 2,290.6 |
| 1987 | 21 | 139.8 | 1,674.9 | 1996 | 28 | 477.9 | 2,812.7 |
| 1988 | 21 | 113.6 | 1,027.9 | 1997 | 28 | 618.1 | 4,005.1 |
| 1989 | 21 | 117.5 | 831.0 | 1998 | ¹ 28 | 853.4 | 5,014.5 |
| | | | | 1999 | ¹ 28 | 1,018.1 | 6,477.7 |
| 1990 | 21 | 132.1 | 830.3 | 2000 | ¹ 28 | 1,304.2 | 9,600.8 |
| 1991 | 24 | 243.7 | 1,213.4 | 2001 | ¹ 28 | 1,120.0 | 6,756.7 |
| 1992 | 24 | 287.2 | 1,357.1 | 2002 | ¹ 28 | 1,910.8 | 6,853.9 |
| 1993 | 28 | 334.6 | 2,052.8 | 2003 | ¹ 28 | 2,358.0 | 9,469.8 |
| 1994 | 28 | 369.0 | 2,212.1 | 2004 | ¹ 28 | 3,096.3 | 13,029.2 |

¹ Top rate on most long-term capital gains was 20 percent. 15 percent for 2003 and 2004.

Source: Internal Revenue Service, *Statistics of Income Bulletin*, Winter 2006–2007, volume 26, no. 3. See also <<http://www.irs.gov/taxstats/index.html>>.