

Table 474. **Alternative Minimum Tax: 1986 to 2006**

[609 represents 609,000. For tax years. Based on a sample of returns, see source and Appendix III]

Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax		Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax	
		Number of returns (1,000)	Amount (mil. dol.)			Number of returns (1,000)	Amount (mil. dol.)
1986	20	609	6,713	1997	¹ 28	618	4,005
1987	21	140	1,675	1998	¹ 28	853	5,015
1988	21	114	1,028	1999	¹ 28	1,018	6,478
1989	21	117	831	2000	¹ 28	1,304	9,601
1990	21	132	830	2001	¹ 28	1,120	6,757
1991	24	244	1,213	2002	¹ 28	1,911	6,854
1992	24	287	1,357	2003	¹ 28	2,358	9,470
1993	28	335	2,053	2004	¹ 28	3,096	13,029
1994	28	369	2,212	2005	¹ 28	4,005	17,421
1995	28	414	2,291	2006	¹ 28	3,967	21,565
1996	28	478	2,813				

¹ Top rate on most long-term capital gains was 20 percent; beginning 2003, the rate was 15 percent.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall 2008, volume 28, no. 2. See also <<http://www.irs.gov/taxstats/index.html>>.