

**Table 468. Alternative Minimum Tax: 1986 to 2005**

[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	1996 . . . . .	28	478	2,813
1987 . . . . .	21	140	1,675	1997 . . . . .	28	618	4,005
1988 . . . . .	21	114	1,028	1998 . . . . .	<sup>1</sup> 28	853	5,015
1989 . . . . .	21	117	831	1999 . . . . .	<sup>1</sup> 28	1,018	6,478
1990 . . . . .	21	132	830	2000 . . . . .	<sup>1</sup> 28	1,304	9,601
1991 . . . . .	24	244	1,213	2001 . . . . .	<sup>1</sup> 28	1,120	6,757
1992 . . . . .	24	287	1,357	2002 . . . . .	<sup>1</sup> 28	1,911	6,854
1993 . . . . .	28	335	2,053	2003 . . . . .	<sup>1</sup> 28	2,358	9,470
1994 . . . . .	28	369	2,212	2004 . . . . .	<sup>1</sup> 28	3,096	13,029
1995 . . . . .	28	414	2,291	2005 . . . . .	<sup>1</sup> 28	4,005	17,421

<sup>1</sup> 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 2007, volume 27, no. 2. See also <<http://www.irs.gov/taxstats/index.html>>.