

## Alternative Minimum Tax by State, with California Focus, Tax Year 2005

based on information from the Brookings-Urban Tax Policy Center

State	Number of returns			AMT			Percent of Returns on AMT in State		
	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax [1]	All Returns	Taxable Returns	Rank
<b>United States</b>	<b>135,257,620</b>	<b>92,646,159</b>	<b>4,067,599</b>	<b>17,269,976</b>	<b>4,246</b>	<b>1.84</b>	<b>3.01</b>	<b>4.39</b>	N/A
<b>California</b>	<b>15,572,877</b>	<b>10,510,614</b>	<b>757,012</b>	<b>3,845,136</b>	<b>5,079</b>	<b>2.98</b>	<b>4.86</b>	<b>7.20</b>	<b>4</b>
<b>CA as % of U.S.</b>	<b>11.5</b>	<b>11.3</b>	<b>18.6</b>	<b>22.3</b>	<b>119.6</b>	<b>162.0</b>	<b>161.6</b>	<b>164.0</b>	
Alabama	1,955,914	1,232,291	20,554	82,862	4,031	0.84	1.05	1.67	47
Alaska	346,927	274,318	3,376	10,776	3,192	0.52	0.97	1.23	51
Arizona	2,474,093	1,689,513	48,824	206,958	4,239	1.26	1.97	2.89	28
Arkansas	1,153,654	726,213	16,617	58,777	3,537	1.17	1.44	2.29	37
California	15,572,877	10,510,614	757,012	3,845,136	5,079	2.98	4.86	7.20	4
Colorado	2,160,153	1,556,057	45,947	188,173	4,095	1.17	2.13	2.95	24
Connecticut	1,681,956	1,287,118	99,188	411,340	4,147	1.91	5.90	7.71	3
Delaware	402,938	297,608	9,166	40,729	4,443	1.37	2.27	3.08	20
District of Columbia	282,474	207,245	14,655	79,713	5,439	2.67	5.19	7.07	5
Florida	8,411,496	5,618,660	161,306	787,774	4,884	1.17	1.92	2.87	30
Georgia	3,917,976	2,503,274	101,935	364,960	3,580	1.54	2.60	4.07	12
Hawaii	621,014	448,468	13,517	61,354	4,539	1.72	2.18	3.01	22
Idaho	613,932	405,896	11,543	47,245	4,093	1.55	1.88	2.84	31
Illinois	5,836,193	4,063,659	153,340	527,871	3,442	1.18	2.63	3.77	14
Indiana	2,883,701	2,000,116	40,861	131,983	3,230	0.89	1.42	2.04	43
Iowa	1,346,535	973,473	22,137	74,328	3,358	1.15	1.64	2.27	38
Kansas	1,241,568	863,679	25,709	91,162	3,546	1.31	2.07	2.98	23
Kentucky	1,779,856	1,202,187	30,730	114,520	3,727	1.39	1.73	2.56	35
Louisiana	1,770,050	1,049,228	22,400	83,819	3,742	0.99	1.27	2.13	41
Maine	621,150	447,094	14,678	62,918	4,287	2.17	2.36	3.28	19
Maryland	2,674,329	1,989,557	134,222	508,761	3,790	2.34	5.02	6.75	6
Massachusetts	3,083,021	2,355,485	146,041	591,390	4,049	2.01	4.74	6.20	7
Michigan	4,562,770	3,173,867	92,666	282,960	3,054	1.08	2.03	2.92	26
Minnesota	2,445,599	1,826,063	74,405	299,877	4,030	1.79	3.04	4.07	11
Mississippi	1,169,598	660,613	11,037	37,401	3,389	0.86	0.94	1.67	46
Missouri	2,610,839	1,804,212	46,881	174,053	3,713	1.24	1.80	2.60	34
Montana	448,050	297,132	8,122	34,684	4,270	1.83	1.81	2.73	33
Nebraska	816,053	573,034	16,883	61,561	3,646	1.48	2.07	2.95	25
Nevada	1,150,204	821,162	18,167	92,249	5,078	0.91	1.58	2.21	39
New Hampshire	650,233	497,656	15,237	54,138	3,553	1.13	2.34	3.06	21
New Jersey	4,152,741	3,049,012	283,074	1,150,578	4,065	2.83	6.82	9.28	1
New Mexico	843,476	537,583	11,429	43,767	3,829	1.13	1.35	2.13	42
New York	8,715,913	6,007,583	522,569	2,806,129	5,370	3.49	6.00	8.70	2
North Carolina	3,879,609	2,554,198	93,305	381,005	4,083	1.84	2.41	3.65	16
North Dakota	307,235	221,415	3,313	9,159	2,765	0.66	1.08	1.50	48
Ohio	5,459,548	3,925,603	151,561	564,588	3,725	2.00	2.78	3.86	13
Oklahoma	1,495,579	972,931	21,475	79,032	3,680	1.02	1.44	2.21	40
Oregon	1,645,481	1,148,782	48,338	211,885	4,383	2.37	2.94	4.21	10
Pennsylvania	5,867,052	4,174,652	153,560	519,527	3,383	1.41	2.62	3.68	15
Rhode Island	502,440	368,305	16,682	65,935	3,952	2.03	3.32	4.53	9
South Carolina	1,885,351	1,218,118	35,309	134,051	3,797	1.49	1.87	2.90	27
South Dakota	367,105	252,307	3,191	11,085	3,474	0.59	0.87	1.26	50
Tennessee	2,657,790	1,767,638	25,415	102,957	4,051	0.71	0.96	1.44	49
Texas	9,727,703	6,112,639	171,580	579,105	3,375	0.86	1.76	2.81	32
Utah	1,030,683	675,736	19,493	71,225	3,654	1.31	1.89	2.88	29
Vermont	309,831	226,084	7,802	37,563	4,815	2.32	2.52	3.45	17
Virginia	3,540,757	2,617,202	123,544	430,734	3,486	1.55	3.49	4.72	8
Washington	2,931,911	2,168,650	50,049	201,399	4,024	0.94	1.71	2.31	36
West Virginia	753,593	509,770	8,608	31,179	3,622	1.02	1.14	1.69	45
Wisconsin	2,656,046	1,948,467	64,814	227,720	3,513	1.52	2.44	3.33	18
Wyoming	248,212	181,145	3,124	18,300	5,858	0.94	1.26	1.72	44
Other areas [2]	1,594,411	652,847	72,208	183,579	2,542	2.42	4.53	11.06	N/A

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit."

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2006, including any returns filed for tax years preceding 2005.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2007, and Tax Policy Center. Addition from California Institute for Federal Policy Research.

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<b>United States</b>	<b>133,092,565</b>	<b>91,150,187</b>	<b>3,146,323</b>	<b>12,895,393</b>	<b>4,099</b>	<b>1.55</b>	<b>2.36</b>	<b>3.45</b>	N/A
<b>California</b>	<b>15,327,238</b>	<b>10,385,782</b>	<b>606,578</b>	<b>2,908,043</b>	<b>4,794</b>	<b>2.55</b>	<b>3.96</b>	<b>5.84</b>	<b>4</b>
<b>CA as % of U.S.</b>	<b>11.5</b>	<b>11.4</b>	<b>19.3</b>	<b>22.6</b>	<b>117.0</b>	<b>164.8</b>	<b>167.4</b>	<b>169.2</b>	
Alabama	1,910,403	1,200,871	14,056	56,239	4,001	0.65	0.74	1.17	46
Alaska	345,209	273,548	2,382	8,021	3,367	0.43	0.69	0.87	50
Arizona	2,372,519	1,609,749	30,907	129,576	4,192	0.96	1.30	1.92	35
Arkansas	1,136,031	710,996	12,403	41,750	3,366	0.93	1.09	1.74	37
California	15,327,238	10,385,782	606,578	2,908,043	4,794	2.55	3.96	5.84	4
Colorado	2,110,355	1,520,216	32,056	139,737	4,359	1.00	1.52	2.11	31
Connecticut	1,665,154	1,273,952	80,333	319,740	3,980	1.66	4.82	6.31	3
Delaware	395,657	293,062	6,468	28,885	4,466	1.11	1.63	2.21	24
District of Columbia	277,884	202,475	11,763	59,075	5,022	2.22	4.23	5.81	5
Florida	8,173,271	5,430,213	118,535	596,523	5,032	1.08	1.45	2.18	26
Georgia	3,782,867	2,443,152	73,066	271,859	3,721	1.31	1.93	2.99	13
Hawaii	606,129	432,867	9,748	42,105	4,319	1.35	1.61	2.25	23
Idaho	594,282	389,326	8,250	31,566	3,826	1.28	1.39	2.12	29
Illinois	5,762,889	4,010,524	112,129	381,265	3,400	0.94	1.95	2.80	15
Indiana	2,854,911	1,992,239	29,098	99,701	3,426	0.72	1.02	1.46	43
Iowa	1,334,499	959,238	17,047	53,578	3,143	0.90	1.28	1.78	36
Kansas	1,229,497	850,067	19,230	68,108	3,542	1.10	1.56	2.26	22
Kentucky	1,757,624	1,185,725	23,839	63,381	2,659	0.84	1.36	2.01	32
Louisiana	1,869,153	1,131,216	18,142	56,262	3,101	0.74	0.97	1.60	42
Maine	618,852	445,042	11,657	46,299	3,972	1.72	1.88	2.62	19
Maryland	2,635,590	1,964,764	102,793	359,570	3,498	1.80	3.90	5.23	6
Massachusetts	3,061,220	2,340,805	116,120	458,767	3,951	1.70	3.79	4.96	7
Michigan	4,561,087	3,191,038	69,421	213,634	3,077	0.85	1.52	2.18	27
Minnesota	2,407,792	1,800,407	57,474	219,750	3,823	1.42	2.39	3.19	11
Mississippi	1,165,951	675,030	7,855	23,045	2,934	0.60	0.67	1.16	47
Missouri	2,585,513	1,781,352	34,641	130,348	3,763	1.03	1.34	1.94	34
Montana	439,714	286,667	6,070	24,903	4,103	1.53	1.38	2.12	30
Nebraska	808,780	565,621	13,263	47,346	3,570	1.24	1.64	2.34	20
Nevada	1,092,600	783,790	13,525	68,883	5,093	0.81	1.24	1.73	38
New Hampshire	643,076	491,117	11,196	40,973	3,660	0.94	1.74	2.28	21
New Jersey	4,107,118	3,015,128	227,857	842,462	3,697	2.24	5.55	7.56	1
New Mexico	827,182	521,483	8,796	33,017	3,754	0.99	1.06	1.69	39
New York	8,625,432	5,929,874	436,985	2,137,635	4,892	2.96	5.07	7.37	2
North Carolina	3,769,920	2,487,478	69,635	263,896	3,790	1.44	1.85	2.80	14
North Dakota	305,030	217,199	2,355	6,664	2,830	0.53	0.77	1.08	48
Ohio	5,447,064	3,923,585	120,645	429,558	3,561	1.61	2.21	3.07	12
Oklahoma	1,476,128	949,554	15,914	59,242	3,723	0.91	1.08	1.68	41
Oregon	1,604,383	1,111,399	37,035	158,431	4,278	2.01	2.31	3.33	10
Pennsylvania	5,811,227	4,127,024	114,544	377,134	3,292	1.14	1.97	2.78	16
Rhode Island	500,314	368,702	13,478	52,556	3,899	1.71	2.69	3.66	8
South Carolina	1,844,497	1,189,004	26,054	92,914	3,566	1.19	1.41	2.19	25
South Dakota	362,240	246,473	2,141	8,120	3,793	0.49	0.59	0.87	51
Tennessee	2,606,931	1,735,014	17,623	76,682	4,351	0.58	0.68	1.02	49
Texas	9,431,995	5,915,840	118,352	414,662	3,504	0.74	1.25	2.00	33
Utah	996,414	646,503	13,765	47,781	3,471	1.09	1.38	2.13	28
Vermont	306,271	223,210	5,883	24,721	4,202	1.69	1.92	2.64	18
Virginia	3,491,196	2,580,266	89,067	298,749	3,354	1.21	2.55	3.45	9
Washington	2,860,940	2,101,597	35,311	150,265	4,255	0.78	1.23	1.68	40
West Virginia	747,838	502,407	6,169	20,440	3,313	0.75	0.82	1.23	44
Wisconsin	2,621,165	1,927,602	51,916	172,573	3,324	1.25	1.98	2.69	17
Wyoming	243,718	174,048	2,108	11,547	5,478	0.74	0.86	1.21	45
Other areas [1]	1,579,815	635,946	60,645	201,341	3,320	3.45	3.84	9.54	N/A

[1] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

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