



### Exemption Amounts for Alternative Minimum Tax

Joint Returns or Surviving Spouses	\$113,400
Unmarried Individuals (other than surviving spouses)	\$72,900
Married Individuals Filing Separate Returns	\$56,700
Estates and Trusts	\$25,400

### Excess Taxable Income Above Which 28% Tax Rate Applies

Married Individuals Filing Separate Returns	\$98,950
Joint Returns, Unmarried Individuals (other than surviving spouses) and Estates and Trusts	\$197,900

### Amounts used to Determine Phaseout of Exemption Amounts

Joint Returns or Surviving Spouses	\$1,036,800
Unmarried Individuals (other than surviving spouses)	\$518,400
Married Individuals Filing Separate Returns	\$518,400
Estates and Trusts	\$84,800