

Impact of the Alternative Minimum Tax (AMT) by State 2005

State	Percent of Tax Returns Subject to AMT	Rank	Additional AMT Tax Liability Per AMT Return	Additional AMT Tax Liability per All Returns
U.S.	3.01%		\$4,246	\$128
AL	1.05%	47	\$4,031	\$42
AK	0.97%	48	\$3,192	\$31
AZ	1.97%	27	\$4,239	\$84
AR	1.44%	39	\$3,537	\$51
CA	4.86%	6	\$5,079	\$247
CO	2.13%	23	\$4,095	\$87
CT	5.90%	3	\$4,147	\$245
DE	2.27%	21	\$4,443	\$101
DC	5.19%	4	\$5,439	\$282
FL	1.92%	28	\$4,884	\$94
GA	2.60%	15	\$3,580	\$93
HI	2.18%	22	\$4,539	\$99
ID	1.88%	30	\$4,093	\$77
IL	2.63%	13	\$3,442	\$90
IN	1.42%	41	\$3,230	\$46
IA	1.64%	37	\$3,358	\$55
KS	2.07%	24	\$3,546	\$73
KY	1.73%	35	\$3,727	\$64
LA	1.27%	43	\$3,742	\$47
ME	2.36%	19	\$4,287	\$101
MD	5.02%	5	\$3,790	\$190
MA	4.74%	7	\$4,049	\$192
MI	2.03%	26	\$3,054	\$62
MN	3.04%	10	\$4,030	\$123
MS	0.94%	50	\$3,389	\$32
MO	1.80%	33	\$3,713	\$67
MT	1.81%	32	\$4,270	\$77
NE	2.07%	25	\$3,646	\$75
NV	1.58%	38	\$5,078	\$80
NH	2.34%	20	\$3,553	\$83
NJ	6.82%	1	\$4,065	\$277
NM	1.35%	42	\$3,829	\$52

NY	6.00%	2	\$5,370	\$322
NC	2.41%	18	\$4,083	\$98
ND	1.08%	46	\$2,765	\$30
OH	2.78%	12	\$3,725	\$103
OK	1.44%	40	\$3,680	\$53
OR	2.94%	11	\$4,383	\$129
PA	2.62%	14	\$3,383	\$89
RI	3.32%	9	\$3,952	\$131
SC	1.87%	31	\$3,797	\$71
SD	0.87%	51	\$3,474	\$30
TN	0.96%	49	\$4,051	\$39
TX	1.76%	34	\$3,375	\$60
UT	1.89%	29	\$3,654	\$69
VT	2.52%	16	\$4,815	\$121
VA	3.49%	8	\$3,486	\$122
WA	1.71%	36	\$4,024	\$69
WV	1.14%	45	\$3,622	\$41
WI	2.44%	17	\$3,513	\$86
WY	1.26%	44	\$5,858	\$74

Source: Tax Foundation calculations based on data from the Internal Revenue Service