

**AMT  
Exemptions  
and Phase-out  
Ranges –  
Individuals**

**Effective 2018.** The AMT exemption amounts are as follows:

Single or HOH.....	\$70,300
MFJ or QW.....	\$109,400
MFS.....	\$54,700

The AMT exemption amount is reduced by 25% of the amount by which the taxpayer's AMTI exceeds the beginning of the phase-out range. The phase-out ranges are as follows:

Single or HOH.....	\$500,000 to \$781,200
MFJ or QW.....	\$1,000,000 to \$1,437,600
MFS.....	\$500,000 to \$718,800

These amounts are indexed each year for inflation after 2018. The increased AMT exemption amounts and phase-out ranges expire after 2025.

**Effective 2017.** The AMT exemption amounts are as follows:

Single or HOH.....	\$54,300
MFJ or QW.....	\$84,500
MFS.....	\$42,250

The AMT exemption amount is reduced by 25% of the amount by which the taxpayer's AMTI exceeds the beginning of the phase-out range. The phase-out ranges are as follows:

Single or HOH.....	\$120,700 to \$337,900
MFJ or QW.....	\$160,900 to \$498,900
MFS.....	\$80,450 to \$249,450