

## SCENARIO 1: Single taxpayer with two dependents

- *Files as head of household*
- *Has wages of \$50,000*
- *Paid \$6,000 of day care for the two children*
- *Claims a standard deduction of \$7,850*

### WITH AMT PATCH

### WITHOUT AMT PATCH

Regular tax:	\$4,236	Regular tax:	\$4,236
AMT:	0	AMT:	0
Credit for child and dependent care expenses:	\$1,200	Credit for child and dependent care expenses:	\$11
Refund:	\$964	Owes:	\$225

## TAXPAYER IMPACTS DUE TO LATE LEGISLATION:

- *Although the taxpayer will get a refund with the AMT patch, the refund could be delayed beyond normal timeframes until the IRS reprograms its systems to implement the tax law change*
- *The taxpayer could experience longer wait times to get IRS assistance to determine what happened to the return*

## SCENARIO 2: Married couple with four dependents

- *Files as married filing jointly*
- *The couple has wages of \$75,000*
- *Paid \$6,000 of day care for the two children*
- *Claims itemized deductions of \$26,000*

### WITH AMT PATCH

### WITHOUT AMT PATCH

Regular tax:	\$3,511	Regular tax:	\$3,511
AMT:	\$ 0	AMT:	\$4,289
Credit for child and dependent care expenses:	\$1,200	Credit for child and dependent care expenses:	\$0
Refund:	\$6,189	Refund:	\$700

## TAXPAYER IMPACTS DUE TO LATE LEGISLATION:

- *Although the taxpayers will get a refund with the AMT patch, the refund could be delayed beyond normal timeframes until the IRS reprograms its systems to implement the tax law change*
- *The taxpayer could experience longer wait times to get IRS assistance to determine what happened to the return*

### SCENARIO 3: Single taxpayer with three dependents

- *Files as head of household*
- *Has wages of \$75,000*
- *Claims itemized deductions of \$15,000*

#### WITH AMT PATCH

#### WITHOUT AMT PATCH

Regular tax:	\$6,781	Regular tax:	\$6,781
AMT:	\$1,669	AMT:	\$3,944
Refund:	\$550	Owes:	\$1,725

### TAXPAYER IMPACTS DUE TO LATE LEGISLATION:

- *Although the taxpayer will get a refund with the AMT patch, the issuance of the refund could be delayed beyond the normal timeframes until the IRS reprograms its systems to implement the tax law change*
- *The taxpayer could experience longer wait times to reach the IRS assistor to determine what happened to the return*

## SCENARIO 4: Single taxpayer with two dependents

- *Files as head of household*
- *Has wages of \$38,000*
- *Paid \$6,000 of day care for the two children*
- *Claims a standard deduction of \$7,850*

### WITH AMT PATCH

### WITHOUT AMT PATCH

Regular tax:	\$2,436	Regular tax:	\$2,436
AMT:	0	AMT:	0
Credit for child and dependent care expenses:	\$1,150	Credit for child and dependent care expenses:	\$1,150
Refund:	\$2,714	Refund:	\$2,714

### TAXPAYER IMPACTS DUE TO LATE LEGISLATION:

- *Although this taxpayer's refund is the same with or without the AMT patch, the refund could be delayed beyond normal timeframes until IRS re-programs its systems to implement the tax law change*
- *The taxpayer could experience longer wait times to reach an IRS assistor to determine what happened to the refund*