IRS Data Book Table 23

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2020

Math error	Tax Year 2019 returns		Tax Year 2018 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1, 2]	1,010,461	N/A	193,191	N/A
Math errors, total [1, 2]	1,176,499	100.0	256,141	100.0
Tax calculation/other taxes [3]	415,875	35.3	45,423	17.7
Child Tax Credit	205,594	17.5	44,088	17.2
Adjusted gross/taxable income amount	143,587	12.2	24,972	9.8
Education Credits [4]	76,798	6.5	18,353	7.2
Earned Income Tax Credit	74,936	6.4	23,626	9.2
Standard/itemized deduction	71,648	6.1	16,637	6.5
First-Time Homebuyer Credit Repayment	50,334	4.3	7,612	3.0
Filing status	36,861	3.1	10,953	4.3
Refund/amount owed	27,860	2.4	9,175	3.6
Adjustments to income	24,463	2.1	6,266	2.4
Withholding or excess Social Security payments	19,238	1.6	5,409	2.1
Other credits [5]	16,408	1.4	4,927	1.9
Exemption number/amount	2,832	0.2	35,777	14.0
Other [6]	10,065	0.9	2,923	1.1

N/A — Not applicable.

[1] A math error notice to a taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Due to the COVID-19 pandemic, the processing of many returns was delayed during Fiscal Year 2020. Therefore, the number of math errors and math error notices reported may be lower than anticipated.

[3] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[4] Includes the Lifetime Learning Credit and the American Opportunity Tax Credits.

[5] Includes the Child and Dependent Care Credit, Credit for the Elderly or Disabled, Retirement Savings Contribution Credit, Adoption Credit, Mortgage Interest Credit, General Business Credits, Credit for Federal Fuel Tax, Foreign Tax Credit, Residential Energy Credit, Alternative Motor Vehicle Credit, Qualified Plug-In Electric Drive Motor Vehicle Credit, Qualified Electric Vehicle Credit, Making Work Pay Credit (prior-year returns only), Health Coverage Tax Credit, and Credit for Small-Employer Health Insurance Premiums.

[6] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, omitted entries, failure to meet eligibility requirements, claims that exceed statutory limits, and insufficiently supported claims, which are identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2019

Math error	Tax Year 2018 returns		Tax Year 2017 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1]	**1,871,987**	**N/A**	**312,379**	**N/A**
Math errors, total [1]	**1,894,550**	**100.0**	**413,484**	**100.0**
Tax calculation/other taxes [2]	956,528	50.5	78,263	18.9
Standard/itemized deduction	189,947	10.0	29,925	7.2
Adjusted gross/taxable income amount	143,011	7.5	14,016	3.4
Earned Income Tax Credit	132,400	7.0	42,128	10.2
First-Time Homebuyer Credit Repayment	67,973	3.6	11,489	2.8
Refund/amount owed	67,552	3.6	14,125	3.4
Filing status	56,824	3.0	15,970	3.9
Child Tax Credit	47,520	2.5	41,687	10.1
Exemption number/amount [3]	40,478	2.1	116,019	28.1
Withholding or excess Social Security payments	40,354	2.1	8,511	2.1
Adjustments to income	36,711	1.9	7,942	1.9
Education Credits [4]	33,883	1.8	14,735	3.6
Other credits [5]	21,316	1.1	8,107	2.0
Other [6]	60,053	3.2	10,567	2.6

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] As a result of the Tax Cuts and Jobs Act of 2017, the personal exemption deduction was suspended beginning with Tax Year 2018. Therefore, the number of errors associated with this category decreased significantly.

[4] Includes the Hope Credit and the American Opportunity Tax Credits.

[5] Includes the Child and Dependent Care Credit, Credit for the Elderly or Disabled, Retirement Savings Contribution Credit, Adoption Credit, Mortgage Interest Credit, General Business Credits, Credit for Federal Fuel Tax, Foreign Tax Credit, Residential Energy Credit, Alternative Motor Vehicle Credit, Qualified Plug-In Electric Drive Motor Vehicle Credit, Qualified Electric Vehicle Credit, Moving Expenses, Health Savings Account, Tuition and Fees Deduction, Making Work Pay Credit (prior-year returns only), Health Coverage Tax Credit, and Credit for Small-Employer Health Insurance Premiums.

[6] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2018

Math error	Tax Year 2017 returns		Tax Year 2016 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1]	1,979,890	N/A	319,332	N/A
Math errors, total [1]	2,449,528	100.0	452,100	100.0
Tax calculation/other taxes [2]	951,931	38.9	75,680	16.7
Exemption number/amount	478,230	19.5	122,269	27.0
Standard/itemized deduction	202,606	8.3	29,969	6.6
Earned Income Tax Credit	174,823	7.1	58,557	13.0
Child Tax Credit [3]	147,008	6.0	54,053	12.0
Adjusted gross/taxable income amount	91,689	3.7	13,665	3.0
Education Credits [3, 4]	77,166	3.1	18,255	4.0
First-Time Homebuyer Credit Repayment	70,689	2.9	12,092	2.7
Refund/amount owed	68,554	2.8	13,872	3.1
Filing status	44,416	1.8	16,597	3.7
Adjustments to income	40,914	1.7	7,689	1.7
Withholding or excess Social Security payments	36,827	1.5	10,433	2.3
Other credits [5]	26,319	1.1	8,751	1.9
Other [6]	38,354	1.6	10,218	2.3

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] The number of math errors associated with the Child Tax Credit and Education Credits increased from Fiscal Year (FY) 2017 to FY 2018, in Tax Year 2016 and prior-year returns. The Protecting Americans from Tax Hikes (PATH) Act of 2015, incorporated in the Consolidated Appropriations Act of 2016, expanded the authority of the IRS to deny some credits and personal and dependent exemptions. The new terms of eligibility concerned the expiration of an Individual Taxpayer Identification Number (ITIN), the date a Social Security Number or ITIN was issued, and a ban from the Earned Income Tax Credit.

[4] Includes the Hope Credit and the American Opportunity Tax Credits.

[5] Includes the Child and Dependent Care Credit, Credit for the Elderly or Disabled, Retirement Savings Contribution Credit, Adoption Credit, Mortgage Interest Credit, General Business Credits, Credit for Federal Fuel Tax, Foreign Tax Credit, Residential Energy Credit, Alternative Motor Vehicle Credit, Qualified Plug-In Electric Drive Motor Vehicle Credit, Qualified Electric Vehicle Credit, Moving Expenses, Health Savings Account, Tuition and Fees Deduction, Making Work Pay Credit (prior-year returns only), Health Coverage Tax Credit, and Credit for Small-Employer Health Insurance Premiums.

[6] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2017

Math error	Tax Year 2016 returns		Tax Year 2015 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1]	**2,012,332**	**N/A**	**314,115**	**N/A**
Math errors, total [1]	**2,511,955**	**100.0**	**450,672**	**100.0**
Tax calculation/other taxes [2]	1,021,834	40.7	76,407	17.0
Exemption number/amount	417,683	16.6	117,090	26.0
Standard/itemized deduction	221,110	8.8	31,981	7.1
Earned Income Tax Credit	200,643	8.0	58,253	12.9
Child Tax Credit [3]	126,319	5.0	54,828	12.2
Adjusted gross/taxable income amount	99,244	4.0	13,766	3.1
First-Time Homebuyer Credit Repayment	73,902	2.9	10,950	2.4
Refund/amount owed	71,092	2.8	14,419	3.2
Education Credits [3, 4]	68,135	2.7	17,014	3.8
Adjustments to income	45,550	1.8	7,631	1.7
Filing status	43,603	1.7	18,124	4.0
Withholding or excess Social Security payments	42,714	1.7	11,744	2.6
Other credits [5]	39,282	1.6	7,840	1.7
Other [6]	40,843	1.6	10,626	2.4

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] The number of math errors associated with the Child Tax Credit and Education Credits increased from Fiscal Year (FY) 2016 to FY 2017, in Tax Year 2016 and prior-year returns. The Protecting Americans from Tax Hikes (PATH) Act of 2015, incorporated in the Consolidated Appropriations Act of 2016, expanded the authority of the IRS to deny some credits and personal and dependent exemptions. The new terms of eligibility concerned the expiration of an Individual Taxpayer Identification Number (ITIN), the date a Social Security Number or ITIN was issued, and a ban from the Earned Income Credit.

[4] Includes the Hope Credit and the American Opportunity Tax Credit.

[5] Encompasses all credits other than the following credits, which are shown separately: Earned Income Tax Credit, First-Time Homebuyer Credit Repayment, Child Tax Credit, and Education Credits.

[6] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2016

Math error	Tax Year 2015 returns		Tax Year 2014 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1]	**1,627,646**	**N/A**	**272,370**	**N/A**
Math errors, total [1]	**2,114,491**	**100.0**	**396,072**	**100.0**
Tax calculation/other taxes [2]	765,732	36.2	74,522	18.8
Exemption number/amount	295,976	14.0	100,902	25.5
Standard/itemized deduction	246,091	11.6	39,233	9.9
Earned Income Tax Credit	203,934	9.7	53,286	13.5
Adjusted gross/taxable income amount	101,735	4.8	15,802	4.0
Refund/amount owed	80,890	3.8	16,586	4.2
First-Time Homebuyer Credit Repayment	79,372	3.8	11,431	2.9
Other credits [3]	72,949	3.5	14,273	3.6
Child Tax Credit	72,483	3.4	16,184	4.1
Adjustments to income	49,567	2.3	9,022	2.3
Withholding or excess Social Security payments	44,405	2.1	13,990	3.5
Filing status	33,883	1.6	17,147	4.3
Education Credits [4]	28,919	1.4	6,434	1.6
Other [5]	38,555	1.8	7,260	1.8

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the following credits, which are shown separately: Earned Income Tax Credit, First-Time Homebuyer Credit Repayment, Child Tax Credit, and Education Credits.

[4] Includes the Hope Credit and the American Opportunity Tax Credit.

[5] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2015

Math error	Tax Year 2014 returns		Tax Year 2013 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1]	**1,679,367**	**N/A**	**282,434**	**N/A**
Math errors, total [1]	**2,177,802**	**100.0**	**417,590**	**100.0**
Tax calculation/other taxes [2]	739,723	34.0	78,788	18.9
Exemption number/amount	297,707	13.7	103,773	24.8
Standard/itemized deduction	259,198	11.9	42,901	10.3
Earned Income Tax Credit	219,122	10.1	58,923	14.1
Adjusted gross/taxable income amount	111,174	5.1	16,893	4.0
Refund/amount owed	85,729	3.9	17,871	4.3
First-time homebuyer credit repayment	83,137	3.8	9,687	2.3
Child tax credit	81,519	3.7	18,227	4.4
Other credits [3]	80,999	3.7	17,084	4.1
Education credits [4]	65,463	3.0	7,579	1.8
Adjustments to income	49,872	2.3	10,693	2.6
Filing status	36,036	1.7	19,129	4.6
Withholding or excess Social Security payments	34,926	1.6	8,803	2.1
Other [5]	33,197	1.5	7,239	1.7

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the following credits which are shown separately: Earned Income Tax Credit, First-Time Homebuyer Credit Repayment, Child Tax Credit, and Education Credits.

[4] Includes the Hope Credit and the American Opportunity Tax Credit.

[5] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing Branch.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2014

Math error	Tax Year 2013 returns		Tax Year 2012 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1]	**1,703,432**	**N/A**	**332,031**	**N/A**
Math errors, total [1]	**2,266,024**	**100.0**	**491,597**	**100.0**
Tax calculation/other taxes [2]	588,175	26.0	83,320	16.9
Exemption number/amount	324,507	14.3	130,810	26.6
Standard/itemized deduction	278,188	12.3	45,063	9.2
Earned Income Tax Credit	256,312	11.3	69,364	14.1
First-time homebuyer credit repayment	211,621	9.3	10,724	2.2
Adjusted gross/taxable income amount	106,818	4.7	18,977	3.9
Other credits [3]	89,806	4.0	23,193	4.7
Child tax credit	89,116	3.9	21,525	4.4
Refund/amount owed	88,156	3.9	19,771	4.0
Education credits [4]	65,441	2.9	10,025	2.0
Adjustments to income	51,195	2.3	13,928	2.8
Filing status	44,135	1.9	25,446	5.2
Withholding or excess Social Security payments	40,689	1.8	10,772	2.2
Other [5]	31,865	1.4	8,679	1.8

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the following credits which are shown separately: Earned Income Tax Credit, First-Time Homebuyer Credit, Child Tax Credit, Hope Credit, and American Opportunity and Lifetime Learning Credit.

[4] Includes the Hope Credit and the American Opportunity Tax Credit.

[5] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Paper Processing, Individual Master File.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2013

Math error	Tax Year 2012 returns		Tax Year 2011 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices [1]	**1,957,031**	**N/A**	**474,416**	**N/A**
Math errors, total [1]	**2,614,998**	**100.0**	**692,771**	**100.0**
Tax calculation/other taxes [2]	650,869	24.9	82,173	11.9
Exemption number/amount	404,971	15.5	158,367	22.9
Earned Income Tax Credit	316,492	12.1	80,800	11.7
Standard/itemized deduction	257,587	9.9	41,907	6.1
Other credits [3]	153,476	5.9	18,976	2.7
First-Time Homebuyer Credit	127,595	4.9	4,190	0.6
Child Tax Credit	120,637	4.6	20,182	2.9
Adjusted gross/taxable income amount	118,612	4.5	20,446	3.0
Hope and American Opportunity Education Credits	113,762	4.4	15,236	2.2
Refund/amount owed	93,313	3.6	20,156	2.9
Adjustments to income	84,863	3.3	12,818	1.9
Filing status	59,245	2.3	36,534	5.3
Withholding or excess Social Security payments	56,820	2.2	13,812	2.0
Making Work Pay Tax Credit [4]	580	[6]	149,706	21.6
Recovery Rebate Credit [5]	83	[6]	8,143	1.2
Other [7]	56,093	2.2	9,325	1.4

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the following credits which are shown separately: Earned Income Tax Credit, First-Time Homebuyer Credit, Child Tax Credit, Hope and American Opportunity Education Credits, Making Work Pay Tax Credit, and Recovery Rebate Credit.

[4] The Making Work Pay Tax Credit was a refundable tax credit based on earned income. This credit was part of the American Recovery and Reinvestment Act of 2008.

[5] Eligible taxpayers whose circumstances changed may have claimed a Recovery Rebate Credit (RRC) to receive some or all of the unpaid portion of an economic stimulus payment. Economic stimulus payments were special payments to taxpayers associated with the Economic Stimulus Act of 2008.

[6] Less than 0.05 percent.

[7] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2012

Math error	Tax Year 2011 returns		Tax Year 2010 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices, total [1]	2,042,458	N/A	818,996	N/A
Math errors, total [1]:	2,718,015	100.0	1,236,187	100.0
Tax calculation/other taxes [2]	650,305	23.9	110,865	9.0
Exemption number/amount	414,669	15.3	255,448	20.7
Earned Income Tax Credit	363,798	13.4	110,121	8.9
Standard/itemized deduction	288,954	10.6	58,540	4.7
Child Tax Credit	143,869	5.3	34,365	2.8
First-Time Homebuyer Credit	140,685	5.2	10,334	0.8
Adjusted gross/taxable income amount	130,285	4.8	27,575	2.2
Other credits [3]	116,663	4.3	27,830	2.3
Refund/amount owed	107,731	4.0	29,173	2.4
Adjustments to income	97,161	3.6	11,098	0.9
Withholding or excess Social Security payments	85,557	3.1	23,133	1.9
Hope and American Opportunity Education Credits	66,842	2.5	20,956	1.7
Filing status	61,189	2.3	55,403	4.5
Making Work Pay Tax Credit [4]	5,780	0.2	420,622	34.0
Rebate Recovery Credit [5]	121	[6]	23,952	1.9
Other [7]	44,406	1.6	16,772	1.4

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the following credits which are shown separately: Making Work Pay Tax Credit, Earned Income Tax Credit, Child Tax Credit, First-Time Homebuyer Credit, Hope and American Opportunity Education Credits, and Rebate Recovery Credit.

[4] The Making Work Pay Tax Credit was a refundable tax credit based on earned income. Available for Tax Years 2009 and 2010, it was part of the American Recovery and Reinvestment Act.

[5] Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit to receive some or all of the unpaid portion of an economic stimulus payment. Economic stimulus payments were special payments to taxpayers associated with the Economic Stimulus Act of 2008.

[6] Less than 0.05 percent.

[7] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2011

Math error	Tax Year 2010 returns		Tax Year 2009 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices, total [1]	4,998,266	N/A	952,241	N/A
Math errors, total [1]:	6,612,115	100.0	1,350,297	100.0
Making Work Pay Tax Credit [2]	3,275,961	49.5	320,366	23.7
Tax calculation/other taxes [3]	935,130	14.1	125,393	9.3
Exemption number/amount	478,255	7.2	228,781	16.9
Standard/itemized deduction	407,440	6.2	54,019	4.0
Earned Income Tax Credit	405,208	6.1	106,409	7.9
Adjusted gross/taxable income amount	203,440	3.1	29,583	2.2
Child Tax Credit	145,175	2.2	36,267	2.7
Refund/amount owed	134,988	2.0	26,372	2.0
Other credits [4]	125,152	1.9	19,276	1.4
Withholding or excess Social Security payments	120,577	1.8	44,541	3.3
First-Time Homebuyer Credit	91,324	1.4	6,445	0.5
Adjustments to income	70,871	1.1	10,451	0.8
Filing status	66,737	1.0	48,373	3.6
Hope and American Opportunity Education Credits	61,313	0.9	5,069	0.4
Rebate Recovery Credit [5]	231	[6]	271,525	20.1
Other [7]	90,313	1.4	17,427	1.3

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] The Making Work Pay Tax Credit (MWPTC) was a refundable tax credit based on earned income and was available to taxpayers in Tax Years 2009 and 2010. A majority of the cases reported are those for which MWPTC was not initially claimed on tax returns, but the IRS subsequently computed the credit for eligible taxpayers. There were 2,563,540 of these cases for Tax Year 2010 returns and 163,489 for Tax Year 2009 returns.

[3] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[4] Encompasses all credits other than the following credits which are shown separately: Making Work Pay Tax Credit, Earned Income Tax Credit, Child Tax Credit, First-Time Homebuyer Credit, Hope and American Opportunity Education Credits, and Rebate Recovery Credit.

[5] Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit (RRC) to receive some or all of the unpaid portion of an economic stimulus payment. Economic stimulus payments were special payments to taxpayers associated with the Economic Stimulus Act of 2008. Includes cases where RRC was not claimed on tax returns, but the IRS computed the credit for eligible taxpayers. There were 18 of these cases for Tax Year 2010 returns and 150,941 for Tax Year 2009 returns.

[6] Less than 0.05 percent.

[7] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2010

Math error	Tax Year 2009 returns		Tax Year 2008 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices, total [1]	8,445,374	N/A	1,003,528	N/A
Math errors, total [1]:	10,554,735	100.0	1,285,706	100.0
Making Work Pay Credit [2]	6,412,242	60.8	168	[3]
Tax calculation/other taxes [4]	947,410	9.0	103,215	8.0
Exemption number/amount	520,899	4.9	180,602	14.1
Earned Income Tax Credit	460,684	4.4	96,083	7.5
Standard/itemized deduction	430,444	4.1	50,744	4.0
Adjusted gross/taxable income amount	351,732	3.3	36,501	2.8
Child Tax Credit	179,597	1.7	29,281	2.3
Refund/amount owed	169,472	1.6	24,758	1.9
Other credits [5]	155,425	1.5	15,551	1.2
First-Time Homebuyer Credit	132,550	1.3	3,680	0.3
Withholding or excess Social Security payments	130,709	1.2	18,053	1.4
Adjustments to income	112,291	1.1	9,549	0.7
Hope and American Opportunity Education Credits	88,467	0.8	-	-
Filing status	73,857	0.7	34,643	2.7
Rebate Recovery Credit [6]	877	[3]	668,619	52.0
Other [7]	388,079	3.7	14,259	1.1

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] The Making Work Pay Tax Credit (MWPC) was a refundable tax credit based on earned income and was available to taxpayers in 2009 and 2010. Includes cases for which MWPC was not initially claimed on tax returns, but the IRS subsequently computed the credit for eligible taxpayers. There were 4,778,835 of these cases for Tax Year 2009 returns and 82 for Tax Year 2008 returns.

[3] Less than 0.05 percent.

[4] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[5] Encompasses all credits other than the following credits which are shown separately: Making Work Pay Tax Credit, Earned Income Tax Credit, Child Tax Credit, First-Time Homebuyer Credit, Rebate Recovery Credit, and Hope and American Opportunity Education Credits.

[6] Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit (RRC) to receive some or all of the unpaid portion of an economic stimulus payment. Economic stimulus payments were special payments to taxpayers associated with the Economic Stimulus Act of 2008. Includes cases where RRC was not claimed on tax returns, but the IRS computed the credit for eligible taxpayers. There were 461 of these cases for Tax Year 2009 returns and 372,943 for Tax Year 2008 returns.

[7] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTES: Detail may not add to totals because of rounding. Math errors include a variety of conditions such as computational errors, incorrectly transcribed values, and omitted entries identified during the processing of tax returns.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2009

Math error	Tax Year 2008 returns		Tax Year 2007 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices, total [1]	**12,049,948**	**N/A**	**404,716**	**N/A**
Math errors, total [1]:	**13,477,772**	**100.0**	**570,457**	**100.0**
Recovery rebate credit [2]	10,032,780	74.4	409	0.1
Tax calculation/other taxes [3]	891,246	6.6	95,260	16.7
Exemption number/amount	572,099	4.2	174,333	30.6
Earned income tax credit	478,553	3.6	94,643	16.6
Standard/itemized deduction	464,533	3.4	44,262	7.8
Adjusted gross/taxable income amount	299,640	2.2	29,733	5.2
Child tax credit	222,989	1.7	27,637	4.8
Refund/amount owed	173,924	1.3	22,361	3.9
Filing status	86,698	0.6	35,178	6.2
Other credits [4]	79,625	0.6	12,254	2.1
Withholding or excess Social Security payments	72,066	0.5	12,238	2.1
Adjustments to income	59,827	0.4	7,257	1.3
Other [5]	43,792	0.3	14,892	2.6

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Eligible taxpayers whose circumstances changed may have claimed a rebate recovery credit (RRC) to receive some or all of the unpaid portion of an economic stimulus payment. Economic stimulus payments were special payments to taxpayers associated with the Economic Stimulus Act of 2008. Includes cases where RRC was not claimed on tax returns, but the IRS computed the credit for eligible taxpayers. There were 6,233,213 of these cases for Tax Year 2008 returns and 240 for Tax Year 2007 returns.

[3] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[4] Encompasses all credits other than the Recovery Rebate credit, Earned Income Tax Credit, and Child Tax Credit, which are shown separately.

[5] Includes miscellaneous errors and unique error types not included in any other math error definitions.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files.

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2008

Math error	Tax Year 2007 returns		Tax Year 2006 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
Math error notices, total [1]	**2,801,427**	**N/A**	**437,725**	**N/A**
Math errors, total [1]:	**3,670,071**	**100.0**	**615,090**	**100.0**
Tax calculation/other taxes [2]	954,853	26.0	99,254	16.1
Earned income tax credit	578,337	15.8	113,098	18.4
Exemption number/amount	573,548	15.6	174,805	28.4
Standard/itemized deduction	416,270	11.3	47,369	7.7
Adjusted gross/taxable income amount	316,271	8.6	32,048	5.2
Child tax credit	238,733	6.5	32,817	5.3
Refund/amount due	198,488	5.4	24,792	4.0
Filing status	97,215	2.7	32,301	5.3
Other credits [3]	86,717	2.4	15,950	2.6
Adjustments to income	76,703	2.1	7,982	1.3
Withholding or excess Social Security payments	74,794	2.0	17,661	2.9
Other [4]	58,142	1.6	17,013	2.8

N/A — Not applicable.

[1] A math error notice to the taxpayer may address more than one type of math error. Therefore, the total number of errors exceeds the total number of notices.

[2] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and household employment tax.

[3] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit (which are shown separately), such as the Child and Dependent Care Credit, Credit for the Elderly, and General Business Credit.

[4] Includes miscellaneous errors and unique error types not included in any other math error definitions.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files SE:W:CAS:SP:IMF:N

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2007

Math error	Number [1]	Percentage of Total
Math error notices, total [2]	**2,965,745**	**100.0**
Math errors, total [2]:	**3,885,505**	**100.0**
Tax calculation/other taxes [3]	924,054	23.8
Exemption number/amount	770,637	19.8
Earned income tax credit	540,768	13.9
Standard/itemized deduction	419,290	10.8
Adjusted gross/taxable income amount	297,858	7.7
Child tax credit	255,186	6.6
Refund/amount due	225,904	5.8
Other credits [4]	112,422	2.9
Filing status	109,121	2.8
Withholding or excess Social Security payments	102,084	2.6
Adjustments to income	65,110	1.7
Other [5]	63,071	1.6

[1] Data reflect Tax Year 2006 individual income tax returns processed in Calendar Year 2007. Excludes 653,852 math errors and 459,952 notices associated with prior-year returns processed in Calendar Year 2007.

[2] A math error notice to the taxpayer may address more than one type of math error. Therefore, the sum of errors exceeds the total number of notices.

[3] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and Schedule H tax.

[4] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit, such as the Child and Dependent Care Credit, Credit for the Elderly, and General Business Credit.

[5] Includes miscellaneous errors and unique error types not programmed and captured by any other math error definitions.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files SE:W:CAS:SP:IMF:N

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2006

Math error	Number [1]	Percentage of Total
Math error notices, total [2]	**3,159,077**	**100.0**
Math errors, total [2]:	**4,085,956**	**100.0**
Tax calculation/other taxes [3]	935,219	22.9
Earned income tax credit	629,150	15.4
Exemption number/amount	754,006	18.5
Standard/itemized deduction	487,610	11.9
Child tax credit	308,309	7.5
Adjusted gross/taxable income amount	307,704	7.5
Refund/amount due	222,643	5.4
Filing status	111,327	2.7
Adjustments to income	99,933	2.4
Other credits [4]	94,746	2.3
Withholding or excess Social Security payments	77,554	1.9
Other [5]	57,755	1.4

[1] Data reflect Tax Year 2005 individual income tax returns processed in Calendar Year 2006. Excludes 545,373 math errors and 426,650 notices associated with prior-year returns processed in Calendar Year 2006.

[2] A math error notice to the taxpayer may address more than one type of math error. Therefore, the sum of errors exceeds the total number of notices.

[3] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and Schedule H tax.

[4] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit, such as the Child and Dependent Care Credit, Credit for the Elderly, Rate Reduction Credit, and General Business Credit.

[5] Includes miscellaneous errors and unique error types not programmed and captured by any other math error definitions.

SOURCE: Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files SE:W:CAS:SP:IMF:N

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2005

Math error	Number [1]
Math error notices, total [2]	**3,163,794**
Math errors, total [2]:	**4,070,372**
Tax calculation/other taxes [3]	938,559
Earned income tax credit	698,820
Exemption number/amount	697,494
Standard/itemized deduction	400,308
Child tax credit	333,977
Adjusted gross/taxable income amount	326,709
Refund/amount due	215,256
Filing status	126,733
Other credits [4]	106,539
Adjustments to income	93,051
Withholding or excess Social Security payments	75,078
Other [5]	57,848

[1] Data for 2005 reflect Tax Year 2004 returns processed in Calendar Year 2005. Excludes 702,152 math errors and 536,267 notices associated with prior-year returns processed in Calendar Year 2005.

[2] A math error notice to the taxpayer may address more than one type of math error. Therefore, the sum of errors exceeds the total number of notices.

[3] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and Schedule H tax.

[4] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit, such as the Child and Dependent Care Credit, Credit for the Elderly, Rate Reduction Credit, and General Business Credit.

[5] Includes miscellaneous errors and unique error types not programmed and captured by any other math error definitions.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Wage and Investment, Customer Account Services, Submission Processing, Individual Master File Branch, Notices and Files SE:W:CAS:SP:IMF:N

Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Years 2003 and 2004

Math error	2003 [r, 1[	2004 [2[
Total number of notices [3]	**4,024,981**	**7,342,484**
Child tax credit [4]	840,819	3,908,012
Tax calculation/other taxes [5]	757,025	970,013
Exemption number/amount	764,227	801,933
Earned income tax credit	1,105,569	768,036
Standard/itemized deduction	531,027	490,300
Adjusted gross/taxable income amount	602,547	376,168
Filing status	157,281	139,714
Refund/amount due	283,842	128,473
Other credits [6]	159,415	115,730
Adjustments to income	66,733	107,901
Withholding or excess Social Security payments	99,410	89,351
Other [7]	88,726	54,903

[r] - Revised.

[1] Data for 2003 have been revised and reflect Tax Year 2002 tax returns processed in Calendar Year 2003. Excludes 1,100,422 math errors and 825,510 notices associated with prior-year returns processed in Calendar Year 2003.

[2] Data for 2004 reflect Tax Year 2003 tax returns processed in Calendar Year 2004. Excludes 789,910 math errors and 598,907 notices associated with prior-year returns processed in Calendar Year 2004.

[3] A math error notice to the taxpayer may address more than one type of math error. Therefore, the sum of errors exceeds the total number of notices.

[4] Includes errors associated with the advance Child Tax Credit payment.

[5] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and Schedule H tax.

[6] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit, such as the Child Care Credit, Credit for the Elderly, and General Business Credits.

[7] Includes unique error types not programmed and captured by any other math error definitions.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:S:E:EPD:MISA

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2003

Math error [1]	Number
Total number of notices	**4,967,703**
Rate reduction credit [3]	2,012
Earned income tax credit	1,083,900
Tax calculation/other taxes [4]	743,949
Child tax credit	822,020
Exemption number/amount	743,905
Adjusted gross/taxable income amount	595,270
Standard/itemized deduction	559,366
Refund/amount due	279,318
Other credits [5]	152,975
Filing status	155,004
Withholding or excess Social Security payments	97,890
Adjustments to income	64,701
Other [6]	88,726

[r] - Revised.

[1] Data reflect Tax Year 2002 tax returns processed in Calendar Year 2003.

[2] A math error notice to the taxpayer may address more than one type of math error. Therefore, the sum of errors exceeds the total number of notices.

[3] Counts errors associated with the one-time Rate Reduction Credit of 2002, including disallowed credits, adjusted or recomputed credit amounts, and allowance for credits not claimed.

[4] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self-employment tax, alternative minimum tax, and Schedule H tax.

[5] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit, such as the Child Care Credit, Credit for the Elderly, and General Business Credits.

[6] Includes unique error types not programmed and captured by any other math error definitions.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:S:E:EPD:MISA

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2002

Math error [1]	Number
Total number of notices [2, 3]	**13,315,765**
Rate reduction credit [4]	9,408,381
Earned income tax credit	1,308,299
Tax calculation/other taxes [5]	1,235,962
Child tax credit	1,076,870
Exemption number/amount	892,964
Adjusted gross/taxable income amount	838,283
Standard/itemized deduction	629,860
Refund/amount due	352,476
Other credits [6]	244,837
Filing status	163,524
Withholding or excess Social Security payments	145,861
Adjustments to income	105,104
Other [7]	89,902

[r] — Revised.

[1] Data reflect Tax Year 2001 tax returns processed in Calendar Year 2002.

[2] Source for types of math errors: individual and business master files (IMF & BMF) as provided by the Corporate Data and Systems Management Office M:I:B:CP:C.

[3] A math error notice to the taxpapyer may address more than one type of math error. Therefore, the sum of errors exceeds the total number of notices.

[4] Counts errors associated with the one-time Rate Reduction Credit of 2001, including disallowed credits, adjusted or recomputed credit amounts, and allowance for credits not claimed.

[5] Includes all errors associated with the calculation and assessment of income taxes, as well as other taxes, such as self employment tax, alternative minimum tax, and Schedule H tax.

[6] Encompasses all credits other than the Earned Income Tax Credit and Child Tax Credit, such as the Child Care Credit, Credit for the Elderly, and General Business Credits.

[7] Includes unique error types not programmed and captured by any other math error definitions.

SOURCE: IRS Data Book, FY 2002, Publication 55b.