

6-Jun-22

IRS Data Book Table 23

Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2021

Math error	Tax Year 2020 returns		Tax Year 2019 and other prior-year returns	
	Number	Percentage of Total	Number	Percentage of Total
	(1)	(2)	(3)	(4)
<b>Math error notices [1, 2]</b>	<b>12,334,020</b>	<b>N/A</b>	<b>730,119</b>	<b>N/A</b>
<b>Math errors, total [1, 2]</b>	<b>12,938,828</b>	<b>100.0</b>	<b>1,019,702</b>	<b>100.0</b>
Recovery Rebate Credit [3]	11,372,980	87.9	439	[4]
Tax calculation/other taxes [5]	407,757	3.2	36,230	3.6
Child Tax Credit	244,148	1.9	167,572	16.4
Adjusted gross/taxable income amount	283,346	2.2	336,878	33.0
Education Credits [6]	90,904	0.7	66,760	6.5
Earned Income Tax Credit	155,351	1.2	71,657	7.0
Standard/itemized deduction	119,115	0.9	22,662	2.2
First-Time Homebuyer Credit Repayment	61,132	0.5	113,515	11.1
Filing status	42,902	0.3	26,764	2.6
Refund/amount owed	41,879	0.3	29,673	2.9
Adjustments to income	41,731	0.3	65,060	6.4
Withholding or excess Social Security payments	35,920	0.3	25,028	2.5
Other credits [7]	30,240	0.2	25,246	2.5
Exemption number/amount	2,495	[4]	24,268	2.4
Other [8]	8,929	0.1	7,950	0.8

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.