

23-Apr-24

IRS Data Book Table 25
Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2023

| Math error | Tax Year 2022 returns | | Tax Year 2021 and other prior-year returns | |
|--|-----------------------|---------------------|--|---------------------|
| | Number | Percentage of Total | Number | Percentage of Total |
| | (1) | (2) | (3) | (4) |
| Math error notices [1] | 2,217,754 | N/A | 1,458,867 | N/A |
| Math errors, total [1, 2] | 2,659,010 | 100.0 | 1,742,063 | 100.0 |
| Child Tax Credit [3] | 638,832 | 24.0 | 365,798 | 21.0 |
| Recovery Rebate Credit [4] | 535,419 | 20.1 | 821,237 | 47.1 |
| Tax Calculation/Other Taxes [5] | 388,954 | 14.6 | 124,579 | 7.2 |
| Adjusted Gross/Taxable Income Amount | 351,447 | 13.2 | 125,289 | 7.2 |
| Standard/Itemized Deduction | 156,514 | 5.9 | 49,207 | 2.8 |
| Withholding or Excess Social Security Payments | 118,242 | 4.4 | 19,694 | 1.1 |
| Earned Income Tax Credit | 115,652 | 4.3 | 60,491 | 3.5 |
| Education Credits [6] | 93,401 | 3.5 | 55,445 | 3.2 |
| Other Credits [7] | 58,116 | 2.2 | 36,446 | 2.1 |
| Refund/Amount Owed | 57,252 | 2.2 | 22,723 | 1.3 |
| First-Time Homebuyer Credit Repayment | 57,214 | 2.2 | 16,810 | 1.0 |
| Adjustments to Income | 49,726 | 1.9 | 20,342 | 1.2 |
| Filing Status | 34,628 | 1.3 | 17,539 | 1.0 |
| Exemption number/amount | 1,611 | 0.1 | 4,445 | 0.3 |
| Other [8] | 2,002 | 0.1 | 2,018 | 0.1 |

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 current fiscal year processing reflects the end of multiple COVID-19 pandemic-era credits and calculation changes. Combined with the resolution of processing backlogs, this resulted in a significant reduction in overall errors processed during the fiscal year, and caused changes to the distribution of taxpayer errors.

[3] In Tax Year (TY) 2021, taxpayers reconciled any Advance Child Tax Credit payments they had received and claimed any remaining credits for which they were eligible. This volume includes both errors related to the additional credit and those related to repayment of an excess Advance Child Tax Credit paid.

[4] The Recovery Rebate Credit allowed taxpayers who did not receive Economic Impact Payments (less than the full amount they were entitled to) to claim a credit on their tax return in Tax Years 2020 and 2021. The primary cause for math errors in the Recovery Rebate Credit was that many taxpayers incorrectly calculated their allowable Recovery Rebate Credit amount or claimed a credit they were not entitled to.

[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 household employment tax. Amounts repaid for an excess Advance Child Tax Credit in TY 2021 are excluded.

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

[7] 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, Credit for Small-Employer Health Insurance Premiums, and Qualified Sick and Family Leave.

[8] 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, Return Processing Branch.

21-Apr-23

IRS Data Book Table 23
Math Errors on Individual Income Tax Returns, by Type of Error, Fiscal Year 2022

| Math error | Tax Year 2021 returns | | Tax Year 2020 and other prior-year returns | |
|--|-----------------------|---------------------|--|---------------------|
| | Number | Percentage of Total | Number | Percentage of Total |
| | (1) | (2) | (3) | (4) |
| Math error notices [1, 2] | 15,891,503 | N/A | 1,256,832 | N/A |
| Math errors, total [1, 2] | 16,978,533 | 100.0 | 1,492,428 | 100.0 |
| Recovery Rebate Credit [3] | 11,833,930 | 69.7 | 588,422 | 39.4 |
| Child Tax Credit [4] | 4,250,168 | 25.0 | 110,511 | 7.0 |
| Tax Calculation/Other Taxes [5] | 217,972 | 1.3 | 178,581 | 12.0 |
| Adjusted Gross/Taxable Income Amount | 171,568 | 1.0 | 205,331 | 14.0 |
| Earned Income Tax Credit | 99,515 | 0.6 | 64,362 | 4.0 |
| Standard/Itemized Deduction | 90,462 | 0.5 | 93,111 | 6.0 |
| Education Credits [6] | 59,988 | 0.4 | 65,835 | 4.0 |
| First-Time Homebuyer Credit Repayment | 52,558 | 0.3 | 21,943 | 2.0 |
| Withholding or Excess Social Security Payments | 50,694 | 0.3 | 23,447 | 2.0 |
| Other Credits [7] | 42,157 | 0.2 | 26,212 | 2.0 |
| Refund/Amount Owed | 30,800 | 0.2 | 34,177 | 2.0 |
| Adjustments to Income | 29,405 | 0.2 | 35,043 | 2.0 |
| Filing Status | 28,107 | 0.2 | 23,397 | 2.0 |
| Exemption number/amount | 1,719 [8] | | 12,933 | 0.9 |
| Other [9] | 19,490 | 0.1 | 9,123 | 0.6 |

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] Due to the submission processing center shutdowns related to the COVID-19 pandemic, a significant number of returns filed in Fiscal Year (FY) 2021 were not processed until FY 2022, resulting in a large increase in Tax Year (TY) 2020 and prior-year return errors.

[3] The Recovery Rebate Credit allowed taxpayers who did not receive Economic Impact Payments (or less than the full amount they were entitled to) to claim a credit on their tax return for TYs 2020 and 2021. The primary cause for math errors in the Recovery Rebate Credit was that many

[4] In TY 2021, taxpayers reconciled any advance Child Tax Credit (CTC) payments they had received and claimed any remaining credits they were eligible for. This count includes both errors related to taxpayers claiming any additional credit, and those related to repayment of an excess advance CTC paid.

[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 household employment tax. Amounts repaid for excess advance CTC are excluded.

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

[7] 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, Credit for Small-Employer Health Insurance Premiums, and Credit for Qualified Sick and Family Leave.

[8] Less than 0.05 percent.

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

NOTES:

Detail may not add to totals due to 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 that are identified during the processing of tax returns.

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

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) |
| Math error notices [1, 2] | 12,334,020 | N/A | 730,119 | N/A |
| Math errors, total [1, 2] | 12,938,828 | 100.0 | 1,019,702 | 100.0 |
| 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.

29-Jun-21

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

[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

[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

[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 taxpayer 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.