

Table 15. Math Errors on Individual Income Tax Returns, by Type of Error, Calendar Year 2010

Math error	Tax Year 2009 returns		Tax Year 2008 and 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	0	0.0
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.