1. To tackle this challenge, we can write a program that reads the CSV file line by line using the BufferedReader class, parses each line into separate cells using the split method, and then evaluates the cell contents as either a value or a formula. If the cell contains a value, we return it as is. If it contains a formula, we evaluate the formula and return its result. Finally, we write the results to a new CSV file using the PrintWriter class.

2. The types of errors we would check for include:

   a.Incorrect input file format
   b.Incorrect formula format
   c.Incorrect cell references
   d.Division by zero
   e.Number format exception

3. A user may break the code by:

   a. Providing an incorrect input file path
   b. Providing a file that is not a CSV file
   c. Providing a file that is not formatted correctly
   d. Providing a formula with incorrect syntax
   e. Providing a cell reference that does not exist