Management Quarterly Update

Fiscal Year 2025 Quarter 4 Update

The Management Quarterly Update is a supplemental document to the IRS Agency Financial Report, Management's Discussion and Analysis section to provide transparency on the IRS's management and operational challenges. The Fiscal Year (FY) 2025 quarter 4 update includes a table describing the IRS's Inflation Reduction Act of 2022 (IRA) spending.

IRS's IRA Spending (in millions) as of September 30, 2025

Appropriation	Appropriated Funds	FY22 - FY23 Spent	FY24 Spent	FY25 Apportioned	FY25 Spent	FY22 - FY25 Spent
Taxpayer Services	$3,181.5	$889.6	$402.5	$1,741.8	$1,192.4	$2,484.5
Enforcement	$3,847.9	$299.0	$1,335.3	$2,214.7	$2,077.7	$3,712.0
Operations Support	$25,326.4	$1,534.8	$2,456.2	$7,744.1	$2,735.8	$6,726.8
Business Systems Modernization	$4,750.7	$767.1	$1,282.0	$2,706.8	$839.7	$2,888.7
Direct e-File Study	$15.0	$11.6	$0.0	$ 0.0	$0.0	$11.6
Energy Security	$500.0	$ 0.0	$59.1	$75.5	$4.5	$63.6
Total	**$37,621.5**	**$3,502.1**	**$5,535.1**	**$14,482.9**	**$6,850.0**	**$15,887.3**

*Spent means actual obligations

Notes:
- Enforcement appropriation is adjusted for $1.4 billion rescission from the Fiscal Responsibility Act of 2023 (Public Law (P.L.) 118-5), $20.2 billion from the Further Consolidated Appropriations Act, 2024 (P.L. 118-47), and $20.2B from the Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119-4).
- Direct e-File Study funds were only appropriated through FY 2023.
- FY 2025 Spent (obligated) includes prior year adjustments paid for with current year funds.

Source: FY 2025 end of year total obligation, expenditure and disbursement actuals.

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