

November 2025

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.