



April 2025

Management Quarterly Update

Fiscal Year 2025 Quarter 2 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 2 update includes a table describing the IRS's [Inflation Reduction Act of 2022](#) (IRA) spending.

IRS's IRA Spending (in millions) as of March 31, 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	\$960.0	\$2,252.1
Enforcement	3,847.9	299.0	1,335.3	2,214.7	1,041.4	2,675.7
Operations Support	25,326.4	1,534.8	2,456.2	7,744.1	2,079.9	6,070.9
Business Systems Modernization	4,750.7	767.1	1,282.0	2,706.8	621.7	2,670.7
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	\$4,707.4	\$13,744.6

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 apportionment amount does not include prior year accounting adjustments.

Source: IFS BW Business Explorer Status of Available Funds (SOAF) as of 03/31/2025