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Rev. Rul. 2017-10: Fringe benefit aircraft valuations for first half 2017

IRS guidance—Rev. Rul. 2017-10—provides information for use in determining the value of noncommercial flights on employer-provided aircraft for the first half of 2017.

Rev. Rul. 2017-10 appears in the Internal Revenue Bulletin 2017-17 [PDF 3.5 MB] dated Monday, April 24, 2017.

Period during which the flight is taken	**Terminal charge**	**Standard industry fare level (SIFL) mileage rates**
January 1, 2017 – June 30, 2017	$38.85	• Up to 500 miles = $.2125 per mile • 501–1500 miles = $.1620 per mile • Over 1500 miles = $.1558 per mile

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