



TaxNewsFlash

United States

No. 2017-164

April 21, 2017

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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