

# TaxNewsFlash

## United States

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### **Rev. Rul. 2017-19: Fringe benefit aircraft valuations for second half 2017**

IRS guidance—Rev. Rul. 2017-19—provides information for use in determining the value of noncommercial flights on employer-provided aircraft for the second half of 2017.

Rev. Rul. 2017-19 appears in the Internal Revenue Bulletin [2017-40](#) [PDF 215 KB] dated Monday, October 2, 2017.

<b>Period during which the flight is taken</b>	<b>Terminal charge</b>	<b>Standard industry fare level (SIFL) mileage rates</b>
July 1, 2017 - December 31, 2017	\$40.63	<ul style="list-style-type: none"><li>• Up to 500 miles = \$0.2222 per mile</li><li>• 501–1500 miles = \$0.1694 per mile</li><li>• Over 1500 miles = \$0.1629 per mile</li></ul>

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