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Fringe benefit aircraft valuations for first half 2018

IRS guidance—Rev. Rul. 2018-10—provides information for use in determining the value of noncommercial flights on employer-provided aircraft for the first half of 2018.

Rev. Rul. 2018-10 appears in the Internal Revenue Bulletin [2018-16](#) [PDF 279 KB] dated Monday, April 16, 2018.

Period during which the flight is taken	Terminal charge	Standard industry fare level (SIFL) mileage rates
January 1, 2018 - June 30, 2018	\$41.71	<ul style="list-style-type: none">• Up to 500 miles = \$0.2282 per mile• 501 - 1500 miles = \$0.1740 per mile• • Over 1500 miles = \$0.1673 per mile

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