

## ALERTS

### Standard Industry Fare Level (SIFL) For First Half Of Calendar Year 2014

February 25, 2014 | [Atlanta](#) | [Chicago](#) | [Columbus](#) | [Delaware](#) | [Elkhart](#) | [Fort Wayne](#) | [Grand Rapids](#) | [Indianapolis](#) | [Los Angeles](#) | [Minneapolis](#) | [South Bend](#)

The U.S. Department of Transportation recently revised SIFL rates for the six-month period from Jan. 1, 2014, to June 30, 2014. These rates are necessary when applying the IRS's aircraft valuation formula to compute the value of non-business transportation aboard employer-provided aircraft as required by the Internal Revenue Service Rules Section 1.61-21(g). SIFL rates for the six-month period from Jan. 1, 2014, to June 30, 2014, are:

#### MILEAGE RANGE | AMOUNT PER MILE

0-500 miles \$0.2515  
501-1,500 miles \$0.1918  
over 1,500 miles \$0.1844  
Terminal Charge \$ 45.98

For more information, contact the Barnes & Thornburg attorney with whom you work, or Clifford G. Maine, chair of the firm's Aviation group, at (616) 742-3944 or [cmaine@btlaw.com](mailto:cmaine@btlaw.com).

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