

**Interpretation of the Emerging Accounting Issues Working Group****INT 01-11: EITF 00-10: Accounting for Shipping and Handling Fees and Costs****ISSUE DEEMED NOT APPLICABLE TO STATUTORY ACCOUNTING  
MOVED TO INT 99-00****INT 01-11 Dates Discussed**

December 4, 2000; March 26, 2001

**INT 01-11 References**

None

**INT 01-11 Issue**

1. Shipping and handling costs are incurred by most companies that sell goods; however, diversity in practice exists regarding the income statement classification of amounts charged to customers for shipping and handling, as well as for costs incurred related to shipping and handling. Many sellers charge customers for shipping and handling in amounts that exceed the related costs incurred. Some display the charges to customers as revenues and the costs as expenses, while others net the costs and revenues.

2. The components of shipping and handling costs, and the determination of the amounts billed to customers for shipping and handling, ma6 n001 Tc 0.sairponentsificae

