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Are discontinued operations reported net of tax

Return on net operating assets — also referred to as RNOA — is a financial metric used by analysts to evaluate company performance. RNOA is equal to net operating profit after taxes divided by net operating assets. The best way to improve a RNOA ratio is to increase net operating income. RNOA is a variation of return on assets. Return on assets is found by dividing net income by total assets and RNOA is net operating profit after tax divided by net operating assets. Financial analysts created the RNOA variation to hone in on operating activities. Whereas return on assets considers all types of profits — including investing and financing profit — and assets like investments and securities, RNOA is comprised of only operating activities. Many analysts see this as a better representation of how the core activities of the business are faring. RNOA evaluates how much operating income a company derives relative to the operating assets it holds. An increasing RNOA means that a company is deriving more and more profit out of its operating assets. A higher RNOA is better than a lower one. However, benchmarks standards vary by industry. Capital-intensive industries, like telecom, energy, gas, water and airlines, need lots of big-ticket operating assets to generate revenue. Because of large amount of assets they hold, the RNOA in these industries will almost always be higher than industries that don't need a lot of assets, like service-based industries. To improve return on net operating assets, a company should strive for higher net operating income. Operating income comes from the sale of products and services. One strategy a company can employ is to increase sales across the board. This can be accomplished by capturing a larger market share and improving marketing appeal while retaining existing customers. It also can try to lower operating costs — like cost of goods sold, selling costs, taxes, research and development, and administrative costs —which in turn increases net profit. Net operating assets are total operating assets less operating liabilities. Technically, a company could increase it's RNOA by selling off operating assets. However, this is generally considered to be a bad strategy. Since companies often sell off assets to cover debts, analysts see the sale of operating assets as an indicator that the business is not doing well. Also, if a company needs certain operating assets to generate revenue, selling these assets could tank sales and send the company into a downward financial spiral. For these reasons, it's best not to sell off assets just to improve financial ratios. Jupiterimages/Stockbyte/Getty Images By: Neil Kokemuller Updated September 26, 2017 Operating income is the profit a company makes from its primary business activities. Net income is the bottom-line income, or final profit, achieved after all revenue and expense-related activities are evaluated during a given period. To calculate operating income, you subtract operating expenses, such as costs of goods sold and selling, general and administrative expenses, from revenue in a given period. If revenue equals \$150,000 and operating expenses equal \$100,000, your operating income is \$50,000. Operating income is viewed as a critical sign of financial health in a business. It also signals to shareholders, creditors and company leaders what income the company is likely to maintain through regular business activities. Net income is operating income plus any irregular revenue, and minus any irregular expenses. Investment or asset sales are examples of irregular revenue. Legal fees are a common irregular expense. While these expenses lower net income, they don't impact ongoing business activities. Therefore, net income is a company's true income for a specific period, but operating income often is more significant for future projections. In its simplest definition when it comes to taxes, gross amount means everything, and net amount means everything that counts. Of course, nothing is simple when it comes to taxes and there is a difference between gross and net. The gross amount, as the Internal Revenue Service sees it, is the total income you earn that is potentially taxable. The net amount reflects expenses, deductions and credits subtracted from the gross. The income section of Form 1040, U.S. Individual Income Tax Return, records all income that is potentially taxable. It starts with wages, salaries and tips, and for the self-employed, includes all income or loss. Enter your gross receipts from business on Schedule C and then subtract all legitimate business expenses to come up with your net profit or loss that you will enter on your return. If you do come up with a loss from business, then you deduct the loss from your total income. Other income reported on 1040 includes capital gains, but also capital losses. Only report the taxable amounts received from Individual Retirement Account distributions, social security benefits, pensions and annuities. The sum of these is labeled your "total income," but this is not the key number when calculating for tax determinations. For tax purposes, you must determine your Adjusted Gross Income (AGI). This amount is derived by subtracting certain allowable expenses from your total, or gross, income. It is the baseline amount for determining your taxes. Though it's adjusted with some deductions, it is not the same figure as your net income. Deductions to determine your AGI include educator expenses, qualified moving expenses when the move is necessitated by your job, alimony, tuition and fees, and for the self-employed, one half of self-employment tax and the cost of health insurance. When it's all subtracted from your total income, the result is your AGI. It is important to note, that beginning with the 2018 tax year, many of these deductions have been eliminated with the introduction of new tax reforms in December of 2017. Consult with a qualified tax professional, or familiarize yourself with new deduction eliminations, before you file. Reduce your AGI by itemizing deductions or taking a standard deduction, and the number of exemptions you claim multiplied by the standard deduction amount released by the IRS annually. This is your total "taxable income," the net amount that establishes your tax rate. You still need to add any additional taxes you owe such as self-employment tax, and subtract any taxes already withheld and credits the government owes you before you reach your final tax figure. It is the taxable income, however, that shows the net amount you earned for the year. Because recent tax law changes have done away with certain exemptions and deductions, it is a good idea to do your homework to make sure you are filing your taxes correctly. For example, starting for the 2019 tax season, the IRS plans to unveil a new Form 1040 that combines the three current 1040s into one, more stream-lined form, so the way you are accustomed to filing taxes will likely change. Also, for tax year 2018, taxpayers can no longer claim personal exemptions, however, the standard deduction nearly doubled across the board from 2017 amounts with single filers eligible for a standard deduction of \$6,350 in 2017 to \$12,000 for 2018. Meeting with a tax professional will prove to be helpful, but you can also check the IRS' website for the most up-to-date information. discontinued operations and gains and losses are both reported net of tax in the income statement. is discontinued operations net of tax. is income from discontinued operations taxable

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