Tax Planning and Reporting for a Small Business
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DISCLAIMER

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Getting Started

Use this guide to help you teach this module in an informative, engaging, and effective manner.

You can customize the information in *Tax Planning and Reporting for a Small Business* to meet the needs of your audience. However, it is usually a good idea to include:

- **Introductions.** Allows you to “break the ice,” create active instructor-participant dialogue, and set the tone for the session.
- **Agenda and Ground Rules.** Helps participants understand the subject matter and how the class will be conducted.
- **Expectations.** Gives participants the opportunity to tell you what they expect and want to learn from the module.
- **Objectives.** Helps participants place the information to be learned in the proper context and ensures that the content is consistent with their expectations.
- **Explanation of Participant’s Guide Format and Contents.** Serves to keep participants on track with the instructor.
- **What Do You Know? Form and/or Pre-Test.** Helps you and participants determine what they already know or do not know so you can customize the presentation accordingly.
- **Module Content and Activities.** Helps participants to reinforce learning.
- **What Do You Know? Form and/or Post-Test.** Helps you and participants gauge how well they learned the content, what content to review, if any, and what additional materials participants may want to review on their own.
Icons Guide
The following icons may be used throughout the Instructor Guide to indicate activity type.

**Presentation**
Present information or demonstrate an idea.

**Activity**
Guide participants through an activity to support their learning.

**Review**
Refer participants to and summarize material provided in the Participant Guide.

**Assessment**
Direct participants to take a short test.

**Discussion**
Facilitate a discussion about a topic as directed.

**Ask a Question**
Present a problem or question for discussion.
Module Overview

Purpose
The **Tax Planning and Reporting for a Small Business** module provides an overview of tax planning and reporting and is designed to help participants to understand how taxes can benefit and affect their business.

Objectives
After completing this module, the participants will be able to:

- Identify the federal tax requirements of a small business and its owner, and to establish a plan to account and pay for federal taxes.
- Identify the general state and local tax requirements of a small business, and establish a plan to account and pay for these taxes.
- Identify methods for researching the local, municipal, and county reporting/licensing requirements for a small business.

Presentation Time
Use the suggested times to personalize the module based on your participants’ needs and the given time period. Allow extra time for activities and questions when teaching larger groups.

Materials and Equipment
The materials and equipment needed to present this module are:

- Instructor Guide
- Participant Guide
- PowerPoint slides (e.g., FDIC_SBA_TAX_PLANNING.pptx)
- Audiovisual equipment (e.g., computer, Microsoft Office PowerPoint, overhead projector, and microphone, if appropriate)

Module Discussion Points
- Discussion Point #1: Federal Tax Forms
- Discussion Point #2: State Sales Tax
Checking In

Welcome

Welcome to *Tax Planning and Reporting for a Small Business*. By taking this training, you are taking an important first step to building a better business.

Agenda and Ground Rules

We will discuss concepts, do group and individual activities, and have time for your questions. There will be at least one 10-minute break during the class.

If you have experience or knowledge in some aspect of the material, please share your ideas with the class. One of the best ways to learn is from one another. You might be aware of some method that has worked well for you or some pitfall to avoid. Your class contribution will enhance the learning experience. If something is not clear, please ask questions!

Introductions

Before we get started, I will share a little about myself and I would like to know a little bit about you.

[Introduce yourself and share a little of your background and experience.]

As you introduce yourself, state:

- Your expectations
- Questions and/or concerns about the training content

Objectives

After completing this module, you will be able to:

- Identify the federal, state and local tax requirements of a small business and its owner, and establish a plan to account for and pay them.
- Identify methods for researching the local, municipal, and county reporting/licensing requirements for a small business.
Instructor Notes

Participant Materials

Each of you has a copy of the Tax Planning and Reporting for a Small Business Participant Guide. It contains:
- Information and activities to help you learn the material
- Tools and instructions to complete the activities
- Checklists and tip sheets

What questions do you have about the module overview?

What Do You Know?

Before we begin, we will see what you know about Tax Planning and Reporting for a Small Business.

[If using the What Do You Know? form]
The What Do You Know? form on page 4 of your Participant Guide lets you compare how much you know before the training and how much you learned after the training. Please take a few minutes now to complete the “Before the Training” column. Which statements did you answer with “disagree” or “strongly disagree”? [Note: If time is limited, make sure you cover these content areas.] We will complete the second column when we finish the training.

[If using the Pre-Test]
Take a few minutes to complete the Pre-Test beginning on page 5 of your Participant Guide. Which questions were you unsure of or unable to answer? [Note: If time is limited, make sure you cover these content areas.] As we progress through the module and cover the related material, you will be able to determine whether you answered each question correctly.
What Do You Know?  
Tax Planning and Reporting for a Small Business

Instructor: ___________________________ Date: __________________

This form will allow you and the instructors to see what you know about tax planning and reporting, both before and after the training. Please read each statement below. Circle the number that shows how much you agree with each statement.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Before Training</th>
<th>After Training</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. I can identify the federal tax reporting requirements of a small business and its owner, and establish a plan to account and pay for federal taxes.</td>
<td>1 2 3 4</td>
<td>1 2 3 4</td>
</tr>
<tr>
<td>2. I can identify the general state/local tax reporting requirements of a small business, and establish a plan to account and pay for state/local taxes.</td>
<td>1 2 3 4</td>
<td>1 2 3 4</td>
</tr>
<tr>
<td>3. I can identify methods for researching the local, municipal, and county reporting/licensing requirements for a small business.</td>
<td>1 2 3 4</td>
<td>1 2 3 4</td>
</tr>
</tbody>
</table>
Pre-Test
Test your knowledge about tax planning and reporting before you go through the course.

1. What must small businesses pay income tax on?
   a. Gross income
   b. Net profit
   c. Net income
   d. Gross profit

2. Which are the two basic accounting methods?
   a. Cash
   b. Debit
   c. Accrual
   d. Fiscal

3. Which are the primary taxes business pay? Select all that apply.
   a. Income tax
   b. Self-employment tax
   c. State income tax
   d. Luxury tax
   e. Local taxes

4. If you are self-employed and have not incorporated, which tax form would you use when you file your taxes?
   a. Form 1040, Schedule C or C-EZ
   b. Form 1065
   c. Form 1120S
   d. Form W2

5. Which form reports employee’s annual wages and the amount of taxes withheld from their paycheck?
   a. W2
   b. W4
   c. Form 940
   d. Form 941
Managing Your Tax Obligations

Business owners need to be informed about paying tax obligations. As a small business owner, you generally will have the responsibility to pay taxes throughout the year. To know how to pay your taxes, you need information about business accounting, the legal form of your business and tax requirements. You will need to find out how to establish your tax year, accounting method and tax preparations and payment options. Having good accounting systems will help you track income and expenses and give you clear information to calculate your taxes and file accurate tax forms. More importantly, you will be able to plan ahead, manage & save your money, and pay your taxes on time.

Primary Business Taxes

Business owners may pay several types of taxes.

- Income taxes
- Self-Employment tax
- Employment and unemployment taxes on employees
- Excise taxes
- State/local taxes and fees

Let’s look at each of these, plus several other taxes, in detail.

Income Tax

Your income tax is based on net profit. This is essentially determined by subtracting your business’s expenses from its income. Business expenses are those that are ordinary and necessary to operate (run) the business.

Sole proprietorships, partnerships, limited liability companies and S-corporations show their net profit on the owners’ personal income tax forms. C-corporations pay corporate income tax. Most states also charge income tax, as do many cities and counties.

Self Employment Tax

If you are in business for yourself (including a part-time business) or carry on a trade or business as a sole proprietor or an independent contractor, you are generally considered by the IRS to be self-employed. You may pay Self Employment tax, also known as Social Security and Medicare taxes, if you are self-employed. You must pay self employment tax if your earnings from self-employment are $400 or more (as of 2012). The self
employment tax is currently 15.3%: Medicare accounts for 2.9% and social security for 12.4%.

**Employment Taxes**

If you have employees, be aware that there are several employment taxes. Some are paid by the employer, some by the employee and some are shared.

- Employers **withhold** federal and state income tax from employees' wages
- Employers **withhold** part of Social Security and Medicare (FICA) taxes from employees' wages and **pay** a matching amount
- Employers generally **pay** federal and state unemployment insurance (FUTA) tax. You report and pay it separately from other taxes
- Employers **pay** into state disability programs

**Excise tax**

You may pay excise taxes if you manufacture or sell certain products, operate certain kinds of businesses, or use certain kinds of equipment. For example, indoor tanning services pay an excise tax, as do businesses that operate heavy vehicles (such as trucks) on the highways.

**Sales Tax**

In about 45 states, retail sellers are required to collect sales tax from customers. You then turn over the taxes you have collected to the appropriate state agency following its collection process.

**Local Taxes**

Depending upon your particular situation and location, you may be responsible for real estate and personal property taxes. Most cities and counties also require businesses to acquire licenses and permits. Some jurisdictions charge taxes on end of year inventory. Contact your state, county and city agencies to find local requirements.
Tax Identification Number

You must have a taxpayer identification number (TIN) so the IRS can process your returns. The two most common types are social security numbers and the employer identification number (EIN). An EIN is issued by the IRS to sole proprietors, partnerships, and corporations. You need an EIN if you have employees, have a qualified retirement plan, operate your business as a corporation or partnership, or file returns for employment taxes. You can apply for an EIN from IRS online or via telephone.
Federal Income Tax Forms

Your business structure impacts your income tax payments and the forms you use when you file your taxes. For example, partnerships, sole proprietorships, S-corporation and limited liability companies are not taxed separately on business profits. Instead, the profits "pass through" the businesses to their owners, who report business income or losses on their personal tax returns. A C-corporation is the only type of business that must pay its own income taxes on profits.

More specifically, for federal income tax purposes, there are four major forms of business, each of which uses its own tax forms.

**Sole Proprietorship**
*Profit and Loss From Business, Sole Proprietor, Schedule C or C-EZ, Form 1040.* You list your income and expenses on Schedule C or C-EZ to determine your net profit. The net profit is listed on your tax return (Form 1040).

**Partnership**
*U.S. Return of Partnership Income, Form 1065.* A partnership must file this annual information return to report the income, deductions, gains and losses. The partnership must also furnish copies of Schedule K-1 (Form 1065) to the partners. The partnership profits or losses "pass through" to its partners. Each partner includes his or her share of the partnership's income or loss on his or her tax return.

**S-corporation**
*Income Tax Return for an S-corporation Form 1120S.* S-corporations elect to pass corporate income, losses, deductions and credit through to their shareholders for federal tax purposes. Shareholders of the S-corporation are issued Form K-1, showing the income that the shareholders received through the corporation. Shareholders of S-corporations report the flow-through of income and losses on their personal tax returns.

**Corporation**
*US Corporation Income Tax Return 1120.* A regular corporation (also known as a C-corporation) is taxed as a separate entity under the tax laws. Income earned by a corporation is normally taxed at the corporate level and the corporation must file a Form 1120 each year to report this income. After the corporate income tax is paid on the profits, any distributions made to stockholders are taxed again at the stockholders' tax rates as dividends.
Limited Liability Company (LLC)
The federal government does not recognize a Limited Liability Company (LLC) as a classification for federal tax purposes. An LLC business entity must file a corporation, partnership or sole proprietorship tax return.

Discussion Point #1: Federal Income Tax Forms
The purpose of this exercise is to help you locate federal tax forms for your business.

1. My business is a ______________________________, and I will need ______________________ Federal Tax Form to complete my federal taxes.

2. Using the IRS website, or a search engine, find the federal tax form(s) you will need for your business.

Employment Taxes and Forms
Let’s look at the taxes and forms you need to be aware of if you hire others.

Federal Employment Taxes
These taxes include taxes employers are required to withhold from their employees’ wages and taxes the employer pays. You need to manage payroll accurately to compute and collect the appropriate taxes. Then you must pay those taxes to the appropriate agencies on a monthly, quarterly or annual basis. Employment taxes vary depending on the type of business, location and other factors. Start by registering as new employer with the IRS and your state employment department.

The common federal employment tax forms you file as an employer are:
Instructor Notes

Presentation

- **Employers Annual Federal Unemployment (FUTA) Tax Return: Form 940**
  You file this form with the IRS annually to report the amount of FUTA (Federal Unemployment Tax) for your employees.

- **Employers Quarterly Federal Tax Return: Form 941**
  This form is used by employers to report employment taxes, withholding amounts, deposit amounts, and amounts due to the IRS. Form 941 includes totals for number of employees, total pay for the quarter, amount withheld from the employees’ wages, and taxable wages for the period.

Your state will have additional employment tax levies, forms and payment processes. Some common state employment taxes include disability and unemployment.

**Other forms**

You will likely have to file tax forms if you hire others to do work for you. Here are other forms you will need to be aware of if you hire others (either as employees or as independent contractors).

- **W-4 Form**
  This form is completed by an employee to indicate his or her tax situation (exemptions, status, etc.) to the employer. The W-4 form tells the employer the correct amount of tax to withhold from an employee's paycheck.

- **W-2 Forms**
  The form that an employer must send to an employee and the IRS at the end of the year. The W-2 form reports an employee's annual wages and the amount of taxes withheld from his or her paycheck.

- **Form 1099-MISC**
  While you will use the W-2 form to report wages you pay to an employee, you will generally use the Form 1099-MISC if you pay independent contractors to do work for your business. Generally, if you pay more than $600 during the year to someone other than a corporation in the course of your trade or business, you must file a Form 1099-MISC outlining how much you paid to the person. To report payments on Form 1099-MISC, you must obtain the person’s taxpayer identification number (TIN), which is often their social security number. You may use Form W-9, *Request for Taxpayer Identification Number and Certification*, to obtain it.
State and Local Taxes

In addition to business taxes required by the federal government, you will likely pay state and local taxes. Each state and locality has its own tax laws. Having knowledge of your state tax requirements can help you avoid problems and your business save money.

Contact your state, county, and city government agencies to find out about the taxes, permits, and licenses required in your area and for your type of business. Here are some of the local issues you could inquire about.

**State Income Tax**
Most states collect state income taxes from individuals and business.

**Permits**
Local jurisdictions can require special permits depending on the type and location of your business.

**Licenses**
Local jurisdictions often require businesses to purchase business licenses.

**Fictitious Business Name Permit**
Also called a DBA (doing business as). A fictitious name is a business name that is different from your personal name. It is the way the community knows you are running a business under an assumed name. Check with your county clerk’s office to file a fictitious name permit.

**State Sales Tax**
If you sell retail products, most states require you to collect sales tax from your customers for the state. Sales tax is governed by state law. Check with your state agency to obtain a seller’s permit (also called a resale license) and learn how to collect and pay sales taxes.
Instructor Notes

Presentation

Know Your Tax Obligations

Just as employees have some of their earnings each paycheck withheld to pay taxes, business owners may need to pay taxes to IRS on profits as they are earned throughout the year. These estimated tax payments are made during the year and are used to pay income tax and self-employment tax. If you do not pay enough, you may be charged a penalty.

Quarterly Estimated Payments

If you are filing as a sole proprietor, partner, S-corporation shareholder, and/or a self-employed individual, you generally have to make estimated tax payments throughout the year if you expect to owe tax of $1,000 or more when you file your return. A corporation that expects to owe tax of $500 or more when filing its return must make estimated tax payments. Use IRS Form 1040-ES to calculate your estimated tax.

Typically, business owners pay estimated taxes to the United States Treasury quarterly based on profits-to-date. Federal Income tax and Self Employment tax are paid quarterly in a combined payment by:

- April 15
- June 15
- September 15
- January 15

Most states require quarterly estimated income tax payments as well.

The calculation of your taxes will depend on your tax year. This is generally the calendar year, but could also be a fiscal year (any 12-month period that ends on the last day of any month except December).

Money Management for Taxes

It’s important to establish a system for managing your money for tax obligations. Taxes are generally due monthly or quarterly, and you need to have the money in the bank when it is time to pay. Business owners sometimes make the mistake of spending their tax money on business operations. When taxes come due, they are short of funds.

First, as mentioned earlier, find out what taxes you will owe, when they are due and estimate the amount. There are several types of taxes you could be
Money Management for Taxes

- Know when, what, and how much
- Save for taxes
- Separate accounts

Accounting Systems

- Deductions
- Bookkeeping
- Business accounting software
- Cash vs. accrual accounting methods

Instructor Notes

responsible for – including income, sales, and employer taxes – and each are filed with different agencies at different times.

For income taxes, you need to set aside a percent of your net profit to pay quarterly tax estimates.

If you are a retailer, you need to set aside the sales tax you collect on each sale so you can pay it to the state sales tax agency.

For employer and employment taxes, you need to set aside your portion of social security taxes and the taxes you have withheld from your employees’ paychecks.

You can use separate bank accounts to set aside tax funds. Or you can use your business accounting software to keep track of the funds so you know how much is available for operations and what is “off limits” because it is the reserve you need to pay your taxes.

Accounting Systems

To reduce taxable profits, you can deduct many business expenses—such as rent, utilities, inventory, advertising, website development, to name a few. To be deductible, a business expense must be both ordinary and necessary. An ordinary expense is one that is common and accepted in your field of business, trade, or profession. A necessary expense is one that is helpful and appropriate for your business, trade, or profession. An expense does not have to be indispensable to be considered necessary.

Check with the IRS website or an accountant to learn what you can and cannot deduct from your sales to determine taxable net profit.

You should have a good bookkeeping system that tracks all income and expenses. Your bookkeeping system should consist of tools to document the business’s sales and expenses. You can use a business accounting software program to help you track and organize income and expenses.

With some help from reliable sources (accountants and the IRS website) you can create your “company file” with this software. The software will organize all your income and expenses according to accepted business accounting principles. It can then generate reports to calculate your Net Profit, the basis for calculating your tax obligations. Your business
accounting software can also help you know what sales taxes you owe. If you use a payroll service, it should give you reports you need to file and pay for your employment taxes.

Two reports that are particularly useful are the Profit and Loss Statement (this shows the income and expenses of the business for a given period of time) and the Balance Sheet (the assets, liabilities, and your equity in the business on a given date).

It is important to keep all documents that support the entries in your books and on your tax return. Keep them in an orderly fashion and in a safe place. For instance, organize them by year and type of income or expense. You must keep your business records available at all times for inspection by the IRS. Keeping good records – receipts, statements, checks, invoices, and register tapes – will help you know your net profit and your associated taxes. If the IRS examines any of your tax returns, you may also be asked to explain the items reported.

There are two basic accounting methods—cash and accrual—that affect the calculation of net profit. These methods differ in the timing of when transactions, including sales and purchases, are processed by your software program. The cash method is the more commonly used method for small business. Under the cash method, income is not counted until cash (or a check) is actually received, and expenses are not counted until they are actually paid. In the accrual method, income is counted when the sale occurs, and expenses are counted when you incur them. You don't have to wait until you receive the money, or actually pay money out of your checking account, to record a transaction.

**Using an Accountant**

You can get help from the Internal Revenue website, the Small Business Administration website or a tax advisor such as an accountant or enrolled agent. You don’t have to have an accountant to manage your finances or pay your taxes. Many people do it themselves.

The IRS provides complete information in its publications for you to learn how to manage business taxes yourself. You can fill in forms by hand or you can purchase tax software programs where you import your business bookkeeping software data.
It is important, however, to know what services a qualified accountant provides. You need to assess your skills and time availability to learn how to file your taxes. You should also consider whether it supports your business management and growth to spend your time on tax management and filing.

Some small businesses make due with a bookkeeper - someone to perform the task of recording financial information, creating financial statements and filing taxes.

But good small business accountants do much more than record transactions and generate documents—they actively analyze and interpret information to help you run your business better. They can give you advice and make qualified referrals. Your accountant is often a good advisor for a new idea, change or expansion.

Not all accountants have small business management skills. Look for an accountant with a track record with business clients. Ask successful business owners in town who they use.

### Services Business Accountants Offer

In addition to tax preparation, qualified small business accountants are able to help with:

- **Business Consulting.**
  Some accountants have many years experience working with business owners. They can provide insight, examples and information to help you grow your business.

- **Personal Finance Advice**
  An accountant can help you understand how to set up a retirement plan, plan for a home purchase or navigate a change in your personal circumstances.

- **Legal Formation**
  As discussed earlier, there are several legal structures for business. An accountant can provide information on the options available in your state. Your accountant can also refer you to an attorney who can provide you customized advice and assistance in business formation.
Financing
If you need a loan to grow your business, an experienced accountant can help you determine what type of financing is appropriate, what you can afford, deal-structuring advice and referrals to loan sources.

Audits
Should your business get audited, your accountant can help provide information and explanations to the auditor.

Reviewed or Audited Financial Statements.
Most small businesses won’t ever need a reviewed or audited financial statement. But occasionally, for outside investment or incorporation, a business owner might need reviewed or audited financial statements. Only Certified Public Accountants are qualified for this service.

Key Points to Remember
Taxes can seem complicated to the new business owner, but you can do it! Invest time in learning, ask questions and get qualified advice. It will become part of your routine as a business owner.

Find out the amounts and process for your:
- Federal and state income tax
- Self employment tax
- Employment tax
- Sales tax
- Local taxes

Never “borrow” the tax funds for daily operations. Create a plan for setting your tax money aside so you can pay on time and avoid penalties.
Wrap-Up

Summary and Post-Test

We have covered a lot of information today about tax planning and reporting. What final questions do you have?

Who would like to share one thing they learned from this training?

Now we will see what you have learned by completing [a short Post-Test that is the second to the last page in the Participant Guide and/or the “After the Training” column of the What Do You Know? form that you completed earlier].

We would also like your feedback about the workshop. Please complete the Evaluation Form—this is on the very last page of the Participant Guide.

Conclusion

You have learned about how to manage your tax obligations, and learned about common taxes business pay. You also learned about the forms and processes used to pay business taxes.

If you would like to learn more about tax planning and reporting, the IRS has developed a course that will provide further information on you will need to properly manage your taxes.

http://www.irsvideos.gov/virtualworkshop/

Great job on completing the Tax Planning and Reporting for a Small Business module! Thank you for participating.
For Further Information

Federal Deposit Insurance Corporation (FDIC)
www.fdic.gov
The Federal Deposit Insurance Corporation (FDIC) preserves and promotes public confidence in the U.S. financial system by insuring deposits in banks and thrift institutions for at least $250,000; by identifying, monitoring and addressing risks to the deposit insurance funds; and by limiting the effect on the economy and the financial system when a bank or thrift institution fails.

The FDIC encourages bank lending to creditworthy small businesses. The FDIC also encourages small businesses that may have an inquiry or concern about the availability of credit to contact the FDIC Small Business Hotline at 1-855-FDIC-BIZ or www.fdic.gov/smallbusiness. Another FDIC website, www.fdic.gov/buying/goods, provides resources to assist small businesses that may want to do business with the FDIC.

U.S. Small Business Administration (SBA)
www.sba.gov
SBA Answer Desk: 1-800-827-5722
The U.S. Small Business Administration (SBA) website provides resources, answers to frequently asked questions and other significant information for small business owners.

U.S. Financial Literacy and Education Commission
www.mymoney.gov
1-888-My-Money (696-6639)
MyMoney.gov is the federal government's one-stop website that provides financial education resources from more 20 federal agencies.
Post-Test
Now that you’ve gone through the course, see what you’ve learned.

2. What must small businesses pay income tax on?
   a. Gross income
   b. Net profit
   c. Net Income
   d. Gross profit

3. Which are the two basic accounting methods?
   a. Cash
   b. Debit
   c. Accrual
   d. Fiscal

4. Which are the primary business taxes that must be paid? Select all that apply.
   a. Income tax
   b. Self-employment tax
   c. State income tax
   d. Luxury tax
   e. Local taxes

5. If you are self-employed and have not incorporated, which tax form would you use when you file your taxes?
   a. Form 1040, Schedule C or C-EZ
   b. Form 1065
   c. Form 1120S
   d. Form W2

6. Which form reports employee’s annual wages and the amount of taxes withheld from their paycheck?
   a. W2
   b. W4
   c. Form 940
   d. Form 941
Evaluation Form

This evaluation will enable you to assess your observations of the *Tax Planning and Reporting for a Small Business*.

**Module Rating**

1. Overall, I felt the module was (check one):
   - [ ] Excellent
   - [ ] Very Good
   - [ ] Good
   - [ ] Fair
   - [ ] Poor

   Please indicate the degree to which you agree by circling a number.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neutral</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

2. I achieved the training objectives.
3. The instructions were clear and easy to follow.
4. The PowerPoint slides were clear.
5. The PowerPoint slides enhanced my learning.
6. The time allocation was correct for this module.
7. The instructor was knowledgeable and well-prepared.
8. The participants had ample opportunity to exchange experiences and ideas.

   Please indicate the degree of knowledge/skill by circling a number.

<table>
<thead>
<tr>
<th>None</th>
<th>Advanced</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

9. My knowledge/skill level of the subject matter **before taking the module**.
10. My knowledge/skill level of the subject matter **upon completion of the module**.

**Instructor Rating**

11. Instructor Name:

   Please use the response scale to rate your instructor by circling a number.

<table>
<thead>
<tr>
<th>Poor</th>
<th>Fair</th>
<th>Good</th>
<th>Very Good</th>
<th>Excellent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

12. Made the subject understandable
13. Encouraged questions
14. Provided technical knowledge

13. What was the most useful part of the training?

__________________________________________________________________________________________________

__________________________________________________________________________________________________

__________________________________________________________________________________________________

14. What was the least useful part of the training and how could it be improved?

__________________________________________________________________________________________________

__________________________________________________________________________________________________

__________________________________________________________________________________________________