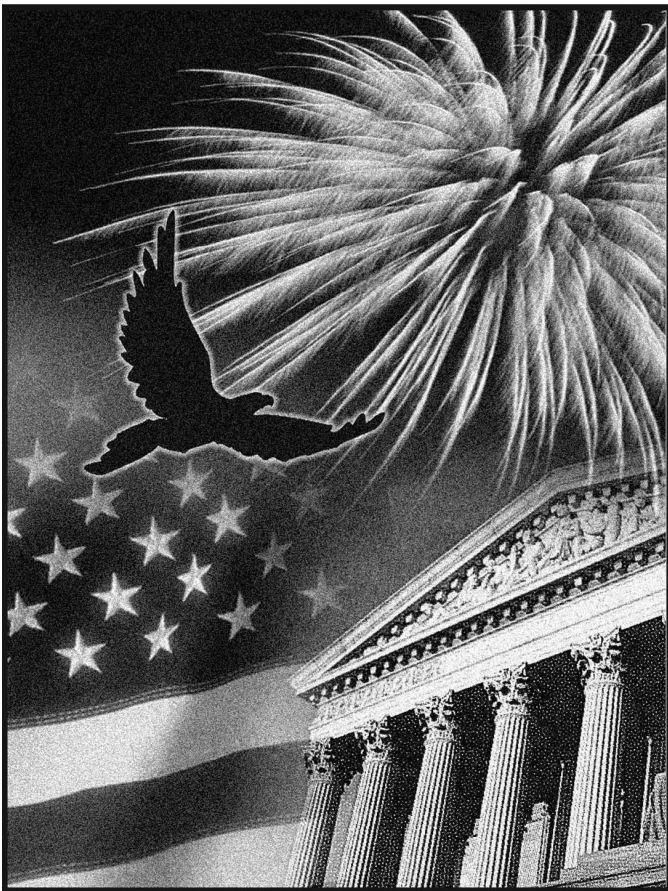




Department of the Treasury
Internal Revenue Service

Publication 850 (CN-S)
(October 2007)
Cat. No. 50219Z

English- Chinese (Simplified) Glossary of Words and Phrases



Introduction

This glossary has been developed in cooperation with numerous professional translators and editors. Its purpose is to establish high standards for the quality of language usage, to promote uniformity in language usage, and to minimize the risk of misinterpretation of Chinese-language materials issued by the Internal Revenue Service (IRS).

This glossary is being issued to, among other things, provide a foundation for translation of federal tax terminology. It provides Chinese equivalents in simplified characters, used primarily in mainland China, Singapore, and Malaysia. It must be noted that invention and compromise are always involved in selecting words and phrases to describe certain tax concepts that may have no precise equivalent in the Chinese language or legal tradition.

The terms in this glossary are among the most commonly used in documents published by the IRS. They are first presented in English with Chinese translations.

This glossary is not a legal document and none of the terms found in it should be understood to change the meaning of any provisions of law, regulations, or any other authoritative precedent. Although a reader may understand terms as translated to have particular meanings, the legal meanings of the terms are controlled by the law, regulations, and administrative and judicial decisions. A periodic review is made to determine whether any additions, deletions, or revisions are needed.

Users are invited to send their comments via email to: VTO@irs.gov

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SE:W:CAR:MP:T:T:VTO Room 6526
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Washington, DC 20224*

以更迅速、更简便的方法索取表格和其他信息：
互联网•www.irs.gov

English to Chinese

A

abandoned spouse

被遗弃的配偶

abandonment

遗弃, 放弃

abandonment clause

放弃条款, 遗弃条款

abatement of tax

减轻税务, 减除税款

ability to pay

支付能力

absorption rate

消耗吸收率, 归入成本率

abusive tax shelter

滥用合法减税手段, 滥用避税计划

accelerated depreciation

加速折旧

accelerated notice and demand

加急通知书与要求书, 加速通知布告和要求

according to our records

根据我们的记录

account

帐户

account, social security

社会安全帐户, 社会安全福利帐户

account statement

帐目报告单

accountant

会计

accounting method

会计核算方法, 会计记帐方法

accounting period

会计核算时段, 会计结算期, 会计期

accounts payable

应付款

accounts receivable

应收款

accrual

应计累积, 累积额, 应计额

accrual accounts

应计累积帐, 累积帐, 应计额帐目

accrual method

应计累积法, 累积计帐法, 应计额记帐法

accrued income

累积收入, 应计收入

accrued interest

累积利息, 应计利息

accrued taxes

应计累积税, 累积税额, 应计税额

activity engaged in for a profit

从事的营利活动, 图利活动

additional child tax credit

附加子女减税优惠, 额外子女税优惠

additional taxes on qualified plans (including IRAs) and other tax-favored accounts

对合格计划(包括IRA退休金计划)和其它利税帐户征收的附加税, 认可退休计划(包括IRA)和其它利税帐户附的加税

adjusted gross income (AGI)

经调整的毛额收入, 调整后总收入

adjusted itemized deductions

调整后的分项扣除额, 调整后列举扣除额

adjusted tax basis

调整后的税额计算基础, 调整后基本价值

adjustments

调整

adoption agency

儿童收养代办, 领养机构

adoption agency fees

儿童收养代办费, 领养费

advance payment of earned income credit

所得收入税预付额, 低收入家庭福利优惠预付

advocate

辩护人, 调解人

after-tax basis

税后基础, 税后的核算基础

age test

年龄核准, 年龄规条

agency (contractual)

机构(契约合同), 代理机构(契约合同制)

agent (contractual)

代理(契约合同), 代理人(契约合同制)

agent-driver

销售代理兼送货司机, 代理司机

agreement

协议, 合同, 契约

Aid to Families with Dependent Children

对有未独立子女家庭的资助, 抚养未成年子女的家庭生活辅助

Alaska Permanent Fund

阿拉斯加永久基金

alien resident card

外国侨民身份证, 外国侨民居留身份证

alimony

离婚赡养费, 赡养费

allocate

划拨, 分配, 划分

allocation

分配法, 划分法

allowances (W-4)

允许额(W-4), 税务允许额(雇员预扣税允许证明书), 预扣减量(W-4)

Alternate Trade Adjustment Assistance (ATAA)

协助企业调整补充计划

alternative minimum tax
替代性的最低限额税，规制最低税

amended return
修改过的收益申报，申报修改，修改的税务报表

Amended U.S. Individual Income Tax Return
修改过的美国个人所得税申报，修改过的美国个人所得税申报表

amortized bond premium
摊销的债券溢价

amount realized
实得金额

announcement
通知

annual income
年收入，年收

annual leave
年假，年度假期

annualized income installment method
按年度分期支付收入的办法，按年度计算分期收入的方法

annuity
年金

annuity bond
年金债券

appeal (noun)
上诉(名词)

appeal (verb)
提出上诉(动词)

appeal rights
上诉权

applicant
申请人

Application for IRS Individual Taxpayer Identification Number (ITIN)
联邦个人报税号码申请书

Application for Social Security Card
社会安全卡的申请

Application for Taxpayer Identification Number for Pending U.S. Adoptions
为即将到来的被收养人取得纳税人识别号的申请，为即将被领养人取得报税号码的申请书

appraiser
评估人，估价人

arbitrators
仲裁人

Archer MSA
阿切尔医疗存款帐户

Archer MSAs and long-term care insurance contracts
阿切尔医疗存款帐户及长期医疗护理保险合同

area code
区域代码，电话的区域代码

Armed Forces Tax Guide
军队税务指南

arrangement
安排

arrear
欠款

as you go basis
随赚随交为基础

assess
评估，征收

assessment of tax
税责估算，评估税款，征收税款

assets
财产，资产

audit
审查，查帐，审计

audit division
审计部门，查税部门

audit of a return
报税表审查

auditor
审查员，查帐员，审计员

authorized IRS e-file provider
经国税局授权的电子报税服务商

auto tag
汽车牌照

average tax rate
平均税率

award (prizes and awards)
奖励(奖金，奖赏)

B

back taxes
拖欠的税款

backpay
拖欠的工资

backup withholding
备用的预扣税款

bad debts
坏帐

balance
收支平衡，余额，决算

balance sheet
节算表，资产负债表

bank draft
银行汇票

bank failure
银行倒闭

banking day
银行营业日

bankruptcy
破产

barter
易货贸易，以物易物

barter exchange
易货交易，以物易物交换

bartering income
易货收益，以物易物收入

base cost
基础成本，基本成本

basis
基础，成本

benefits
福利，优惠

bequest
遗赠

bill
帐单

boilerplate
协议等文件的标准条文，各种文件的标准条文

bona fide resident (for tax purposes)
名副其实的居民（为税务目的）

bond
债券

bond discount
债券贴现

bond for payment of tax
付税保证金

bond income
债券收入

bond premium
债券溢价，超过债券票面价格

bond retirement
债券清偿，债券收回

bookkeeper
记帐员，簿记

borrower
借款人，贷款人

box
(表格上的)框，格

bracket (tax)
(纳税)类别等级，纳税人收入分级纳税率

branch
分支，支部，分行，分局

bring an action
提起诉讼

broker
经纪人，代理人，经纪

browser
浏览器

bus
(运输)车，巴士，公共汽车

business
业务，企业

business expenses
营业费用

business gifts
业务礼品

business loss
营业亏损

business property
企业财产，商业财产

business trust
企业经营信托，商业信托

by-product
副产品

C

cafeteria plan
自选物项计划

calendar year
日历年度

candidate for a college degree
攻读大学学位者

capital assets
固定资产

capital base
资本基础，资产基础

capital expenditures
固定资产支出，资本支出

capital gains
资本收益，资本利得

capital gains tax
资本收益税，资产利得税

capital investment
资本投资，基建投资

capital loss
资本损失

capital turnover
资本周转

carry on a trade or business
经营商业或企业

carryover loss
结转亏损，亏损转移

cash
现金

cash basis
收付实现制，现金形式，现金制

cash disbursement
现金支付

cash flow
现金流转，现金流量

cash method
现金收付会计法，现金形式作业

cash retirement
现金清偿，现金支付

cash withdrawal
现金提取

cashier's check
银行本票，银行支票

casualty
灾害，意外，意外事故死亡

casualty loss
意外损失，意外事故死亡损失

CD-ROM
电子光盘储存器，电脑储存器

certain government payments
政府的某些补助金，某些政府的补助金

certificate of alien claiming residence in the United States
住美外国侨民证书，外国侨民申请住美证书

certificate of compliance
合格证，合格证书

certificate of deposit (CD)
(CD)定期存款存折，定期存款

certified public accountant
检定会计师，注册会计师

charitable contribution
慈善捐赠，慈善捐献

charitable organization
慈善组织

checking account
支票帐户

child care
儿童照管

child support
儿童抚养费

child tax credit
抚养儿童抵税优惠，子女税优惠，抚养儿童的付税优惠

child with special needs (for adoption)
(领养)有特殊需要的儿童

claim
提出要求，申报

code number (computer)
(计算机)代号码，电脑代码

coding
编码，编排号码

collect (bring in revenue)
收取(收入款项)

collect (demand payment)
追索征收(所欠应付税款)

Collection Division
国税局税款追索征收部，税务局收税部门

college
大学

commission-driver
拿佣金的驾驶员

Commissioner of the Internal Revenue Service
税务局局长，国税局局长

commodities
商品，大宗商品

common carrier
运输公司，普通运输工具

common law
普通法

common-law employee
雇与被雇双方承认而无文约的雇工

common-law marriage
同居，习惯法婚姻

community income
共同收入，夫妻共有收入

community property
共有财产，夫妻共有财产

compensation
补偿

compensation for injuries
受伤赔偿

compliance
履行，执行

compute
计算

computer
计算机，电脑

computer processed, computerized
计算机处理，电脑处理，电脑化

condominium
集合住宅单元，共渡公寓

constructive receipt
推定的收入

contest prize
竞赛奖金

contribution
投入，供款，捐赠

contribution to capital
摊入资本

cooperative housing corporation
住房合作社，合作社式的住房公司

corporate tax
股份公司税

corporation
股份公司

coupon book
购物或供付款用的票据簿

coupon to deposit taxes (FTD)
上缴预付税票据，付税用的票据

court costs
出庭费

court order
法庭命令，裁断

cover by insurance
承保，受保范围

Coverdell education savings account
卡沃德尔教育储蓄金帐户

co-worker
同事

credit for child care expenses
托儿费优惠额，护儿优惠

credit for the elderly or the disabled
老人或残疾人优惠额，耆英或残障人士优惠

credit life insurance
信用人寿保险

credit one's account
给个人帐户计入款额，入某人的帐户，入帐

credit reduction rate (FUTA)
(联邦失业税法)优惠失业人员的减税率，(联邦失业税法)失业人员优惠减税率，失业人员的减税优惠率

credit union
信用合作社，互助储金会，信用会

Currency Transaction Report
货币存储业务报告

Currency Transaction Report by Casinos
赌场货币进出报告

Customer Care Center
顾客服务中心

Customer Outreach Program
外向型顾客服务计划，客户外展计划

customs duties
海关税，关税

D

data
数据

data bank
数据库

data entry (in a computer)
(计算机的)数据输入，电脑数据输入

data transmission
数据传输，数据转移

day care center
日托中心，日间托儿中心，托儿所

dealer (commercial)
经销商

dealer (securities)
经纪人(证券)

death benefit
死亡抚恤金，身后福利

decree (judicial, final)
(法庭，最后)判决

decree (not final)
(非终结)判决

deduction
扣除，减免

default
倒账，违约

deferred compensation plan
延期补偿计划

deferred income
延期收入

deferred payment
延期支付

deferred taxes
延期税务

delinquent return
延误报税，过期报税

delinquent tax
拖欠的税款，过期税款，过期应付税款

delinquent taxpayer
逾期不纳税的人，过期不纳税的人

demand for payment
应付款，要求付款，要求付税

Department of Health and Human Services
健康与公众服务部，社会署

Department of Labor
劳工部

Department of the Treasury
财政部

Department of Veterans Affairs
退伍军人事务部

dependency test
抚养关系验证，被抚养人抚养身份测试

dependent
被抚养人

dependent care assistance payments
照顾被抚养人的资助费

dependent care expenses
被抚养人的护理费用，护儿费支出

depletion
耗竭，损耗，折耗

deposit period ending on (month, day, year)
存款截止期限为(年，月，日)

depositor
存款人，储户存款人

depreciation
折旧

direct deposit
经转帐直接存款，直接存款

disability benefits
残疾人补助金，残障人士补助

disability income exclusion
对残疾人收入的豁免，残障人士收入豁免

disabled
残疾的，伤残

disclosure
披露，公布

diskette
磁盘，磁片

disposition (of property)
(财产)处置

distribution
分配股息，红利或本金

Distribution from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
来自退休金，养老金，退休或盈利分享计划，IRA 退休金，保险合同等项的股息红利

distributive share (partnership)
(合伙经营)的利润分成

dividend income
股息收入

dividends
股息

division (administration)
(管理)部门，(行政)部门

donation
捐赠

double declining balance depreciation
双重降低余额的折旧

double taxation
双征税

download (computers)
(下载)电脑

draft
汇票，草案

dual-status alien
具有双重居民身份的外国人，相重身份居民

due diligence
应负的责任，细心审察

dues (union)
(工会)会费

dwelling
住所

E

earned income
赚得收入，工资收入

earned income credit
低收入家庭福利优惠，给赚得收入或工资收入的优惠额

earned income tax credit
低收入家庭福利优惠，给赚得收入或工资收入的优惠额

earned income test
赚得收入测试

earning capacity
收入能力

education credits
教育优惠额

e-file
电子报税

elderly
老年人，耆英

electronic filing
电子报税

Electronic Report of Tips
以电子方式申报小费收入

electronic service
电子化服务

elementary school
小学

eligibility requirements
合格的必要条件，合格条件

e-mail
电子邮件

employee benefits
雇员福利

employee savings plan
雇员储蓄计划

employee tax
雇员税

Employee's Daily Record of Tips
雇员小费的每日记录

Employee's Daily Record of Tips and Report to the Employer
雇员小费的每日记录和向雇主的报告

Employee's Report of Tips to Employer
雇员向雇主的小费报告

employer (adjective)
雇主的，雇主(形容词)

employer (noun)
雇主(名词)

employer health plan
雇主提供的健康计划

employer identification number (EIN)
雇主身份号码

employer tax
雇主税

Employer's Supplemental Tax Guide
雇主附加税务指南

employment agency
职业介绍所

employment agency fees
职业介绍费

employment-related
和就业有关的

employment taxes
就业税

enact
制定，颁布

endowment
捐款，捐赠

enforced collection action
加强收税行动，强制收税

enforcement of the law
执法

enrolled agent
注册代理人，注册代报税代理人

enter (data in a computer)
输入(把数据输入电脑)

entertainment expenses
招待费，应酬费

entry (on a return)
(在报税单上)填写申报

equitable relief
配偶各负债务责任制，衡平法免慰

equity (in property)
(财产)净值，资产超过其负债的余额

escrow
应付款由第三者代存代缴的契约，第三者代管契约，契据，代书

escrow funds
由第三者代存代缴契约内的款项，代管基金，契据资金，存在代书处的款项

estate
遗产

estate tax
遗产税

estimated tax
估算税额，预估税

estimated tax payments
估算的税金缴纳额，预估税缴纳额

estimated useful life
估计使用年限，预计物业有用期

everyday tax solutions
日常税务问题咨询服务

examination (of a tax return)
查税(税务申报)

excess contribution
(退休计划等)超额供款

excise taxes
对制造，经销业征收的工商税(如相关环保，交通，燃料等项附加税)

executor
(遗嘱)执行人

exemption

免税额

exemption from withholding

免除扣留所得税

Exemptions, Standard Deductions, and Filing Information

免税额，标准免税额及报税身份的资料

experience rate

经验税率，经验率

expire

期满

extended active duty

延期服役

F**face value**

面值，票面价格

failure to deposit

未存入

failure to pay penalty

未缴纳罚金

fair market value

公平市场价格，公平交易市价，公平市价

fair rental value

公平租赁价格

farm

农场

farm income

农场收入

Farm Labor Contractor Registration Act

农场雇工合同登记法案

farm operator

农场经营人

farmer

农场主，农民

farming

务农

fax

传真机，传真

Federal District Court

联邦地区法院，联邦地方法院

Federal Employees Health Benefit Program

联邦雇员健康保险计划

federal excise taxes

对制造，经销业征收的联邦工商税（如相关环保，交通，燃料等项联邦附加税）

Federal Insurance Contribution Act (FICA)

联邦社会保险税法（FICA）

federal tax lien

联邦税收扣押权，联邦税抵押权

federal tax on special fuels

对于特别燃料的联邦税，联邦特别燃料税

federal tax products on CD-ROM

激光盘形式的联邦税务说明，在电脑光碟上的联邦税务说明

federal taxes

联邦税

Federal Unemployment Tax Act (FUTA)

联邦失业保险税法

Federal Unemployment Trust Fund

联邦失业信托基金

federal use tax on civil aircraft

联邦征收民用飞机使用税

feedback

意见

fees

费

fellowship

研究金，大学研究生助学金

field examination (audit)

实地检查（审计），实地查税（审计）

file a tax return

报税

file jointly

夫妻联合报税，夫妻共同报税，夫妻联报

file separately

夫妻分别报税，夫妻分报

file transfer protocol

文件传输协议

file your return on or before (month, day, year)

在（年，月，日）之前报税

filing of return

税务申报，报税

filing status

报税身份

finance charge

财务收费，财务手续费

Financial Crimes Enforcement Network (FinCEN)

打击经济犯罪的执法网络，金融罪行加强执法网络 (FinCEN)

financial institution

金融机构

fine (noun)

罚金（名词）

fiscal year

财政年度

fishing income

渔业收入

fixing-up expenses

修理费用

flexible-benefit plan

弹性福利计划

flexible spending plan

弹性开支计划

flipchart

供随手翻阅查询纪要册，小册，翻阅记录导具表

follow up

采取后续行动，后续行动

food stamps

食品补助券

for your records
供你留作记录

foreign account
国外帐户

foreign earned income
国外所得收入

foreign earned income exclusion
国外所得收入抵免部分

foreign housing deduction
国外房屋扣减，国外房屋费用扣减额

foreign tax
国外税务

foreign tax credit
针对国外税务的优惠额，外国税收优惠

foreign travel
出国旅行，国外旅行

form
表格

form letter
格式信件

forms:
表格

1040 U.S. Individual Income Tax Return
1040 U.S. 个人所得税申报单，
1040 美国所得税申报表

1040A (same)
1040A 联邦个人所得税申报单

1040-ES Estimated Tax for Individuals
1040-ES 个人所得预估税

1040EZ Income Tax Return for Single and Joint Filers With No Dependents
1040EZ 无抚养他人的个人或夫妻联报所得税报税单

2290 Heavy Highway Vehicle Use Tax Return
2290 高速公路重型机动车使用税报税单

2848 Power of Attorney and Declaration of Representative
2848 委托书和代表声明

2848-D Tax Information Authorization and Declaration of Representative
2848-D 税收资讯委托代理授权证书

8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business
8300 商贸或企业中 \$10,000 以上现金收入的报告

8849 Claim for Refund of Excise Taxes
8849 联邦工商税退还索求表，
联邦附加税退还索求表

Publication 1244 Employee's Daily Record of Tips and Report to Employer
1244 说明雇员每日小费记录及向雇主报告

Schedule A (1040)
附件A(1040)

Schedule H Household Employment Taxes
附件H 家庭服务就业税申报

SS-4 Application for Employer Identification Number
SS-4 雇主税务申报号码申请表

SS-8 Determination of Employee Work Status for Purposes of Federal Employment Taxes
SS-8 联邦就业税就业身份认定书

W-2 Wage and Tax Statement
W-2 工资与税务说明书，W-2 雇主给雇员的年结

W-3 Transmittal of Wage and Tax Statements
W-3 工资与税务说明传送书

W-3c Transmittal of Corrected Wage and Tax Statements
W-3c 工资与税务正误说明传送书，W-3c 纠正以申报的年结传送证书

W-4 Employee's Withholding Allowance Certificate
W-4 雇员预扣税优待证明书，
W-4 雇员预扣税豁免额证明书

W-5 Earned Income Credit Advance Payment Certificate
W-5 低收入家庭福利优惠预付证明书

W-7 Application for IRS Individual Taxpayer Identification Number
W-7 国税局个人身份报税号码申请表

foster child
寄养子女

founder (of a trust)
(信托) 创办人

franchise
特许连锁经营，连锁经营

franchise tax
特许连锁经营税，特权经营税，经营税(加州)

Free Internet Filing Homepage
免费网上报税的网页，免费网路报税网页

fringe benefits
附加福利

full-time employee
全职雇员

full-time job
全职工作

full-time student
全职学生

furnace (heating unit)

供暖锅炉，暖炉

G

gain realized

已实现的收益（利得），获得利益

gainful employee

有收益的雇员

gainful employment

有收益的职业

garnishments

扣押债务人对第三者债权的命令，扣押令

general partner

无限责任合伙人

geothermal well

地热井

gift

馈赠，礼物，礼品，赠礼

gift tax

馈赠税

goodwill

信誉，商誉，商业信誉

grace period

宽限期

grantor (of a trust)

信托授以人

gross income

收入毛额，总收入

gross profit

毛利，总利润，销售利润，税前利润

gross receipts

所收毛额，总额收入，销售额

group life insurance

集体寿险，团体寿险，团体人寿保险

group plan

集体（保险）计划，团体（保险）计划

guaranteed issue

确保回收率的债券

Guide to Free Tax Services

免费税务服务指南

H

halfway house

获释犯人重返社会前收容所

handicapped

残障的，残疾的

handout

宣传资料，资料

hardship case

有特殊困难的案例

head of household

户主，一家之主

health benefits

健康保险福利，健康福利

health coverage

健康保险承保范围

Health coverage tax credit

健康保险抵税优惠

health insurance

健康保险

Health Insurance Credit

Eligibility Certificate

健康保险税收优惠资格证书

Health Insurance Credit for

Eligible Recipients

健康保险优惠合格的接收者

health insurance policy

健康保险计划

hearing aid

助听器

hearing impaired

听觉障碍

Heavy Highway Vehicle Use

Tax Return

高速公路重型机动车使用税报税单

high school

高中

highlights of tax changes

税收政策变化的要点，税制修改的简要

highway use tax

高速公路使用税

hobby loss

源自业余爱好的损失，嗜好损失

holder

持有人

holder of record

证券持有人

holding period

持有期

holiday

假期

home

家，住宅

homeland security

国土安全

home loan

房屋贷款

homeworker

家政劳务人员，家庭工人

Hope credit

希望（教育费用）抵税优惠

hospital insurance benefits tax (Medicare)

住院保险福利税 (Medicare)

houseboat

居住的船宅

household

住户，家庭

household appliances

家用电器

Household Employer's Tax Guide

家政雇主纳税指南，家庭雇主纳税指南

Household Employment Taxes

家政劳务就业税，家庭雇佣就业税

housewife

家庭主妇

housing allowance
住房津贴

I

impose a tax
征税

in-law
姻亲

income
收入

income averaging
收入平均值

income-splitting
收入分解值

income subject to tax (taxable income)
须纳税的收入

income tax
所得税

incur (expense)
招致 (费用)

incur (obligation)
招致 (债务) , 招致 (负债务)

incur (a penalty)
招致 (罚款)

independent contractor
独立经营的承包人

individual estimated tax
预估的个人税额, 预估的个人税

individual income
个人收入

individual income tax
个人所得税

individual retirement account (IRA)
(IRA) 个人退休金帐户

individual retirement arrangement (IRA)
个人退休福利安排计划

individual taxpayer identification number (ITIN) for aliens
外籍人士个人报税身份号码

information return
税务资料申报表

Information to Claim Earned Income Credit After Disallowance
要求补偿上一年被否决的赚得收入优惠额陈述

inheritance
遗产, 继承

inheritance tax
遗产税, 继承税

initial markup
初始价格标高

injury
伤害

innocent spouse
无辜配偶

innocent spouse relief
无辜配偶宽免

input
输入

installment
分期付款

insulation
隔离

insurance broker
保险经纪人

intangible assets
无形资产, 无体财产

interest (in a partnership)
(在合营企业中的) 股份

interest (on money)
利息

interest holder (in property)
(财产) 权益持有人

interest income
利息收入

interest rate
利率

Internal Revenue Service (IRS)
国税局, 联邦税局, 税务局

inventory
存货, 盘存

investment tax credit
投资税优惠

Investor Reporting of Tax Shelter Registration Number
投资人报告合法避税登记号

invoice
发票

involuntary conversions
非自愿更换 (财产)

issue (a check)
开出 (支票) , 发 (支票)

item
项目

itemize
逐项列记, 列举项目

itemized deductions
逐项扣除, 列举扣除

items of tax preference
税务优惠项目

J

jeopardy assessment
税局在税务有风险关键时发的税款征收令

joint account
联合帐户, 共同帐户

joint and survivor annuity
共同的遗属年金, 共同的与生还者的年金

joint return
夫妇联合报税表, 夫妇联报

joint venture
合资企业

juror
陪审员

jury
陪审团

jury duty
陪审员义务

K

keep records

保存记录

keyboard

键盘

kickback

回扣

kind of tax

税收类别

L

landlord

房产主，地主

late filing penalty

延误报税的罚款

late payment penalty

延误付款的罚金，迟付罚款

law enforcement officer

执法官

law enforcement personnel

执法人员

layoff

裁员

lease-sale

租赁销售

legal expenses (for official stamps and seals, marshal services, etc.)

(用于官方印花封印，司法官服务等) 法律费用

legal expenses (for services of an attorney)

律师费

legal person

法人，合法人士

legal services plan

法律服务计划

lender

贷方，出借人

lessee, tenant

借方，承租人，租客

lessor

出租人

letterhead

笺头，信笺抬头

levy

征收，扣押，没收

levy (on a bank account)

征收，扣押，没收(银行帐户)

levy on wages

征收，扣押，征收，没收(工资)

liabilities

责任，债务

lien

留置权，抵押权

life annuity

终身年金，养老年金

life insurance policy

寿险保单

lifetime learning credit

终身教育费抵税优惠，终身教育费豁免优惠

limited distribution

限范围分发

limited partnership

有限合伙经营

living trust

生前信托

loan origination fees

贷款初办手续费，贷款启办费，预交手续费

lockout

雇主停工闭厂

lookback period for calendar year

课税年回顾期，日历年回顾时段

long-term

长期，长线

loss of income

收入损失

low income

低收入

lump sum

一次总付金额

M

maintenance (buildings)

维修(建筑物)，维修，清洁及管理(楼宇)

maintenance (of a household)

维持生计(家庭)

make payment to

给...付款

marginal cost

边际成本

marginal revenue

边际收益

marginal tax rate

边际税率

mark-up

标高价格，卖价与原价之差额

marriage certificate

结婚证书

master file

总档案

master's degree in

某学科的硕士学位，硕士学位

Medicaid

联邦医疗救助计划，联邦医疗补助

Medical Assistance Program

医疗补助计划

Medicare

联邦老年人(住院)医疗保险，联邦医疗保险

merger

合并

meter

(测量或计时)仪表，公尺

migrant worker
季节性工人，流动工人

mileage rate
里程计算率

minimum payment
最低限度的付款

minimum wage
最低工资

miscellaneous expenses
杂项开支

mobile home
移动寓所，流动房屋

modified adjusted gross income (MAGI)
再调整后的总收入

money order
汇款单，汇票

monthly payments
月支付额

mortgage
房屋贷款，抵押

mortgage interest
房屋贷款利率

mortgagee
抵押权人

mortgagor
抵押债务人

motor home
汽车寓所，汽车拖动的房屋

moving expenses
搬家费

multinational corporation
多国公司，跨国公司

multiple support
多方的支援

mutual fund
共同基金

N

natural disaster
天然灾祸，天灾

negligence penalty
疏忽罚金

net earnings from self-employment
自营职业的纯利润

net income
净收入，毛利

net operating loss
净营业亏损，作业亏损，资本亏损

net operating loss carryback (forward)
将净营业亏损额结算到过去（或未来）年度，资本亏损上下转期

net profit
纯利润，纯利

newsletter fund
业务通讯专款，时事通讯资金

nominal value
票面价值

nonstatutory stock option
非法定的认股权

nonwork day
非工作日

North American Free Trade Agreement (NAFTA)
北美自由贸易协定 (NAFTA)

note
期票，债券

notice of levy
没收通知通知书

nursing care
护理

nursing home
护理疗养院

O

obsolescence
报废，作废

offer in compromise
提出付税折衷方案

office examination (audit)
在国税局办公室进行的验税（审计），到税局办公室接受查税

old age pension
老年养恤金，老年退休金

on-the-job training course
在职训练课程

operating cost
营业成本，营业费用，作业支出

optical scanner
扫描仪，光学扫描机

optional mileage allowance
选择性的里程拆让额，可选的里程计算津贴

optional tax
选择性税，可选税

ordinary and necessary
通常的与必须的，实规和必要的专业或商务运作

out-of-pocket (actual) expenses
自付的（实际）专业或商务费用

outside salesperson
外出推销员

overpayment
超额支付

P

Paperwork Reduction Act
减少文书工作法案

parent company
母公司

part-time employee
非全日雇员

part-time student
非全日制学生

partner
伙伴

partnership
合夥经营

partnership interest
合夥权益

passive activity loss
纳税人未直接参与的经营活动的亏损，间接运作亏损

password
暗码，密码

patronage dividends
惠顾人，赞助人的股息红利

pay as you go system
现收现付的体制，随赚随交

pay period
工资支付期

paymaster
薪资出纳员

payment
付款，支付

payment-voucher
付款单据

payroll
工资表，工资总额

penalty
罚款，处罚

penalty for premature withdrawal
提前取款的罚金

penalty for underpayment
缺额付款的罚金

penalty for underpayment of estimated tax
缺额支付预估税款的罚金，预估税的罚款

pension
退休金，养老金

Pension Benefit Guaranty Corporation (PBGC) beneficiaries
退休金福利保证公司受益人

pension plan
退休金计划

per capita
人均

per diem
每日出差费，日率制

periodic payments
定期付款，周期性的付款

personal exemptions
个人免税额

personal expenses
私人花费，非商业支出

personal holding company
私人持股公司

personal property (vs. business)
私人财产（区别于企业财产），个人的资产（vs. 商业资产）

personal property (vs. real estate)
动产（区别于房地产，不动产）

personal property tax
动产税，个人物业税

personal service income
个人服务所得收入

personal use property
为私人使用的财产，个人使用非商业的资产

petitioner, applicant
申请人

phaseout (of exemption)
逐步撤消免税额

piecework
计件工作，件工

portfolio interest
投资人证券总额的利息

postal money order
邮政汇票

potential eligible individual
可能符合享受税务优惠的人

power of attorney
委托代理证书

preaddressed envelope
写好的收信人地址信封

preaddressed label
写好的收信人地址标签

prefabricated
预制的

pre-existing exclusions
原有的免除（责任）

premature withdrawal
提前支取款

premium
保险金

prepaid income
预付收入

prepayment penalty
提前偿付贷款的罚金

Presidential Election Campaign Fund
总统选举赞助金

pretax
税前

principal (contract)
(借贷契约的) 本金

principal place of business
企业经营的主要地点

private industry
私营行业

Privacy Act
隐私权保护法

private foundation
私人基金

prize (prizes and awards)
奖金，奖赏

professional preparer
专业报税代办

profit
利润，盈利

profit and loss statement
盈利和亏损说明，损益计算表

profit-seeking activity
图利活动

profit sharing plan
利润分成计划，利润分享计划

promissory note
期票，本票

proof of credit (for credit rating purposes)
(提供信用率的) 信用证明，信誉(对于信誉等级分类目的)的证明

property tax
房产税

provider of medical care
医疗服务提供者

public law
公法

public retirement system
公共退休制度

public utility
公用事业

push button telephone
按键电话

Q

qualified
合格的，符合规定的

qualified health coverage
符合规定的医疗承保范围

qualified health plan
合格的医疗保险计划

qualified plan
合格的计划

qualified reinvestment plan (of a public utility)
符合规定的（公用事业）收益再投资计划

qualify
合格

qualifying widower
符合条件的鳏夫

R

railroad retirement
铁路员工退休

Railroad Retirement Tax Act
铁路员工退休税法

real estate
房地产

real estate tax
房地产税

reasonable cause
合理原因

reasonable expenses
合理的费用

recapture
收复，收回

recapture clause
收复条款

recognized gain
认可的收益

record
记录

records (substantiation)
记录（证实）

redeem a bond
兑现债券

refinancing
重新贷款

refresher course
复习课程

refund of tax
退税

register (an automobile) (verb)
（汽车）登记注册

regulated investment company
受政府条例管制的投资公司

regulations
条例规定

related companies
相关的公司

related taxpayers
相关的纳税人

relatives
亲属，亲戚

remittance (of funds)
汇款

remuneration
报酬，薪资

rent
租金

reportable income
应申报的收入

residency test
居民身份认证测试

residential property (home)
住宅产业

residential rental property
出租房产

retail price
零售价

retailer
零售商

retained tax
留存税金

retirement
退休

retirement income
退休收入

retirement income ceiling
退休收入的上限

retirement or pension plan
退休或退休金计划

return
回报，投资回报率

revenue agent
税案调查员

revenue officer
收税专员

revenue procedure
税务手续指南

revenue ruling
税务裁决条文指南

revenue sharing
收益分享

revolving account
循环帐户

rollover
以新债卷取代旧债卷，将原退休帐户内的资金转入另一退休帐户

royalty
专利，版权，连锁权利，自然资源等使用费

S

sailing permit

离境许可

salary

薪金

sale or exchange

销售或交换

sales tax

销售税

salvage value

残余资产价值

sanction (noun)

认可(名词), 准许, 处罚, 制裁

savings and loan association

储蓄贷款会

savings bond

储蓄公债

Schedule A (1040)

(1040 报税表的) A类明细表

scholarship

奖学金

school bonds

旨在修缮或兴建学校的公债

seasonal unemployment

季节性失业

section (administration)

(行政)科, 部门

securities

证券, 證券

Securities and Exchange**Commission**

证券交易委员会, 證券交易委員會

seize

强取, 没收

seizure

扣押

self-employed worker

自雇人

self-employment

自营职业, 自雇

self-employment retirement plan

自营职业者退休计划, 自雇人业退休计划

self-employment tax

自营职业税, 自雇税

semiweekly depositor

每周两次存缴税款者

separate income (in a community property state)

属于个人的收入(某些州法允许的夫妻共有财产均分制)

separate maintenance

分居抚养费

separate property (in a community property state)

分属财产(某些州法允许的夫妻共有财产均分制)

serve a summons

送达传票

Service Center

服务中心

settlement date

结算过户日

severance pay

离职金, 遣散费

share accounts (as in credit unions)

(信贷储蓄) 联名帐户

share-farming

收益分成的农耕制

shareholder

股东

shares of stock

股票

sheltered workshop

残疾人收容所工厂, 雇用残疾人的工厂

short-term

短期

sick leave

病假

sick pay

病假工资

small business

小型企业

Small Business Administration (SBA)

小型企业管理局(SBA)

small business (S) corporation

小型企业股份公司

small businessman

小业主

small tax case procedure

小额税务案例处理手续

social security

社会保险, 社会安全

social security benefits

社会保险福利金, 社会安全福利金

sole proprietor

独资经营业主

special assessment

(针对因改善获利的) 特种税收, 特别评估税

special withholding allowance

特别预付税额扣款优惠额

specific charge-off method

低收入家庭福利优惠

standard deduction

标准免税额

standard mileage rate

标准里程计算率

State Children's Health Insurance Program (SCHIP)

州儿童健康保险计划

State Insurance Agency

州保险业管理局

state taxes

州税

State Workforce Agency

州劳务管理局

statute of limitations

法规时效, 法定限期

statutory lien

法令扣押权，法定留置权

stepchild

继子，继女，夫或妻以前结婚所生的子女

stock dividends

股息

stock option plan

赋予认股权的计划

stock purchase plan

认股计划

straight-line depreciation

直线折旧法，直接折旧法

strike benefits

罢工津贴

subject to withholding

要预扣税，有可能要扣预付税

subsidy

津贴

summary of income and deductions

收入和减税扣除各项的总结

summons

传票

supplemental Medicare insurance for the aged

老年人补充Medicare保险

support (personal)

赡养(私人)，抚养，资助

support test

被抚养人身份测试

supporting documents

佐证文件，文件证明

supporting form

证明表格，佐证表格

surcharge

附加费，附加税

surtax

附加税

surviving spouse

遗孀，鳏夫，尚存的配偶，遗室

T**tangible assets**

有形资产，有体资产

tangible personal property

有体动产，私人动产

tax (adjective)

有关税务的

tax (for general revenue)

(总收入的)税金

tax (for special funds)

(特别资金的)税金

tax account information

报税帐户资料

tax auditor

税务稽查员，税务审计员

tax base

计税基数，课税基础

tax benefit

税益

tax bill

税单

tax bracket

税率等级

tax computation

税额计算

tax computation worksheet

计算税额演算单

tax counseling for the elderly

为老年人的税务辅导，耆英税务辅导

tax court

税务法庭

tax credit

税额抵免优惠，课税抵付额

tax deferred income

延期纳税的收入

tax deposit coupon book

预付税金的存储凭据册，预付税金存据簿

tax dispute

税务争议

tax evasion

逃税漏税，逃税

tax-exempt income

免税收入

tax exemption

免税，免税额

tax form

税表

tax haven country

避税港国度，避税计划国家

tax home

以住处为据的纳税地

tax incentive

税收鼓励，赋税鼓励措施，税法优惠

tax liability

纳税义务

tax loophole

税法漏洞，税收漏洞

tax on gambling winnings

赌博所得税

tax package and instructions

报税单套件及说明

tax penalty

税务罚款

tax period

税务的覆盖期，报税期

tax policy

税收政策

tax preference items

税收优惠项目，税制优惠项目

tax preparer

代报税人

tax rate

税率

tax rate schedule

税率表

tax rebate

退税，退税款

tax relief

税赋减免，税收缓解，税收宽减

tax relief for victims of terrorist attacks

对恐怖主义袭击受害人税收宽减，对恐怖主义袭击受害人税赋减免

tax return

报税表，报税单

tax shelter

避税手段，避税计划

tax statement (bill)

收税单

tax status

纳税身份，报税身份

tax table

税率表

tax table income

税率表显示的收入额，应征税表收入

tax treatment (of community income)

(夫妻共有财产均分制) 税制

tax withheld at source

原于收入支付前预扣的所得税，酬薪发放部门扣除的所得税金

tax year

税务年度

taxable

应纳税的

taxable income

应纳税收入

taxable year

纳税年度，应征税的年度

taxpayer

纳税人

Taxpayer Advocate

纳税人税务疑难辅导

Taxpayer Advocate's Program

国税局纳税人税务疑难辅导计划

taxpayer identification number (TIN)

纳税人识别号码 (TIN)，个人报税号码

technical school

技术学校

Temporary Assistance for Needy Families (TANF)

对困难家庭的临时补助 (TANF)

temporary seasonal workers

季节性临时工

tenant

租户，租客

tentative credit

暂定优惠额

term (time)

期限

third party

第三者

third-party designee

第三者指定的代表人，第三者被指定人

third-party payer

第三者付款人，第三者偿付人

tie-breaking rule

公平处理法则

time savings account

定期存款帐户

tip (advice)

提示

tip (gratuity)

小费

tips deemed to be wages

视为工资的小费，花利是以工资一样的处理

toll

通行费

toll free (telephone)

免费(电话)，免费长途(电话)

townhouse

连栋屋，镇屋

Trade Adjustment Assistance (TAA) benefits

贸易调整援助福利

Trade Adjustment Assistance (TAA) participants

贸易调整援助参与者 (TAAP)

trade or business

经营行业或商务，行业或行当

trade-import firm

进口公司

trade readjustment assistance

对受北美自由贸易法影响人员的援助，贸易再调整援助(对受北美自由贸易法影响的援助)

trailer

拖车

transferor (trusts)

(信托) 过户经办人

travel allowance

旅行津贴

travel expenses

旅行费用

traveling salesperson

外勤推销员

Treasury bill

短期国库券

Treasury bond

长期国库券

Treasury Department (U.S.)

(美国) 财政部

Treasury note

中期国库券

truck

货车

truck-tractor

拖拉机货车

trust

信托

trust company

信托公司

trust fund

信托基金

trustee

受托人，理事，保管人

tuition

学费

U

uncollected FICA tax
未收取的社会安全保险费

underpayment
支付不足

underwriter (securities)
(证券)承销人, 经营人

undistributed earnings
未分配的收益

undue hardship
过度困苦

unearned income
尚未实际赚到的收入(会计法), 非劳动收入

unemployment
失业

unemployment compensation
失业补偿, 失业救济

unemployment tax
失业税

union
工会

university
大学

unpaid balance
未付清的余额

untaxed (before taxes)
未征税的(税前)

untaxed (tax free)
免税的

upward mobility program
培训辅导计划

U.S. Citizenship and Immigration Services (USCIS)
美国公民与移民服务局 (USCIS)

U.S. District Court
联邦地区法院

U.S. Military Health Care System
美国军人医疗保健制度

utilities
公用事业股票, 水电煤气费

V

voice prompts
电话录音提示

voluntary compliance
依法申报, 自愿遵从

Volunteer Income Tax Assistance (VITA)
义工报税服务, 免费报税服务

W

wages
工资

wages (daily)
日工资, 每日工资

waiting period
等待期

waiver
放弃, 放弃声明, 豁免

waiver of the enrollment in training requirement
免除培训要求

web page
网页

website
网站

welfare
福利救济

welfare recipient
接受福利救济的人

wholesale
批发

windfall profits
意外利润

wire transfer
电汇

withheld tax
预扣的税金

withholding allowances
预扣税金的优惠

withholding of tax
预扣税金

withholding of tax at source
原于支发前所得税金的预扣

word processor
文字处理系统

work for oneself
自我经营

Work Incentive Program
雇佣特需员工的税收奖励计划

workers' compensation
工伤补偿

workfare payments
劳动福利计划补助款

working day
工作日

working hours
工作时间

worksheet
工作单, 考勤表, 试算表

worldwide income
全球范围的收入, 全球性的收入

write-off (accounting)
销帐, 冲销

Y

yearly rate
年率, 年计算率

yield
收益

yield to maturity (bonds)
到期收益

Z

zip code
邮区号码