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Internal Revenue Service

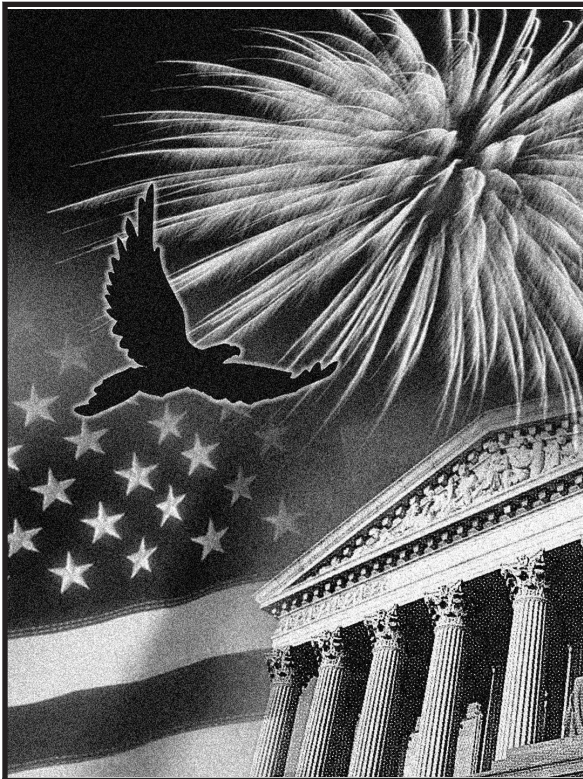
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# English- Chinese (Simplified) Glossary of Tax Words and Phrases

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## 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, among other things, to 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 presented in English with Chinese translations.

This glossary isn't 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.

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**English to Chinese  
(Simplified)**

**A**

**abandoned spouse**  
被遗弃的配偶

**abandonment**  
遗弃，放弃

**abandonment clause**  
放弃条款

**abatement of tax**  
税款减免

**ability to pay**  
支付能力

**absorption rate**  
消耗吸收率，归入成本率

**abusive tax shelter**  
滥用避税计划

**accelerated depreciation**  
加速折旧

**acceptance agent**  
验收代理人

**according to our records**  
根据我们的记录

**account**  
帐户

**account statement**  
帐目报告单

**accountable plan**  
实报实销计划

**accountant**  
会计

**accounting method**  
会计记帐方法

**accounting period**  
会计结算期

**accounts payable**  
应付款

**accounts receivable**  
应收款

**accrual**  
应计

**accrual accounting**  
应计累积法

**accrual method**  
应计法

**accrued income**  
应计收入

**accrued interest**  
应计利息

**accrued taxes**  
应计税额

**acknowledgement file**  
确认档案

**activity engaged in for a profit**  
营利活动

**additional child tax credit**  
附加子女减税优惠

**additional taxes on qualified plans (including IRAs) and other tax-favored accounts**  
认可退休计划(包括IRA)和其它利税帐户附的加税

**adjusted gross income (AGI)**  
调整后总收入 (AGI)

**adjusted itemized deductions**  
调整后列举扣除额

**adjusted tax basis**  
调整后税基数

**adjustment**  
调整

**adoption agency**  
领养机构

**adoption agency fees**  
领养代办费

**adoption tax credit**  
领养税务优惠

**adoption taxpayer identification number (ATIN)**  
领养儿童纳税识别号码 (ATIN)

**advanced payment**  
预付款

**advanced premium tax credit**  
保费税额抵免优惠的预付款

**advocate**  
辩护人

**affidavit**  
宣誓书

**after-tax basis**  
税后基数

**age test**  
年龄规条

**agency**  
机构

**agency (contractual)**  
代理机构 (契约合同制)

**agent (contractual)**  
代理人 (契约合同制)

**agent-driver**  
代理司机

**agreement**  
协议

**Alaska Permanent Fund**  
阿拉斯加永久基金

**alien resident card**  
税法定义居民身份证

**alimony**  
赡养费

**allocate (verb)**  
分配 (动词)

**allocation**  
分配法

**allowances (W-4)**  
税务允许额 (W-4)

**Alternate Trade Adjustment Assistance (ATAA)**  
协助贸易调整补充计划 (ATAA)

**alternative fuel vehicle refueling property credit**  
替代燃料汽车的加油财产税收抵免

**alternative minimum tax**  
替代性的最低限额税

**alternative motor vehicle**  
替代车辆

**alternative motor vehicle credit**  
替代马达汽车的抵免优惠

**alternative tax**  
替代税

**amended return**  
修改过的税表

**amended U.S. individual income tax return**  
修改过的美国个人所得税申报表

**American opportunity tax credit**  
美国机会税收优惠

**amortized bond premium**  
摊销债券溢价

**amount realized**  
实得金额

**announcement**  
通知

**annual income**  
年收入

**annual leave**  
年假假期

**annualized income installment method**  
按年度计算分期支付收入的方法

**annuity**  
年金

<b>annuity bond</b> 年金债券	<b>assets</b> 财产，资产	<b>barter</b> 以物易物
<b>appeal (noun)</b> 上诉	<b>assignee</b> 受让人	<b>barter exchange (noun)</b> 以物易物交换 (名词)
<b>appeal rights</b> 上诉权	<b>attachment</b> 附件	<b>bartering income</b> 以物易物收入
<b>appeal (verb)</b> 提出上诉	<b>attest (verb)</b> 证明	<b>base cost</b> 基础成本
<b>applicable large employer (ALE)</b> 适用的大型雇主 (ALE)	<b>attestation clause (noun)</b> 证明条款	<b>basis</b> 基础
<b>applicant</b> 申请人	<b>attorney-in-fact</b> 代理人	<b>beneficiary</b> 受益人
<b>application for a social security card</b> 社会安全卡的申请	<b>audit</b> 查税	<b>benefits</b> 福利
<b>application for IRS individual taxpayer identification number</b> 联邦个人纳税识别号申请书	<b>Audit Division</b> 查税部门	<b>bequest</b> 遗赠
<b>application for taxpayer identification number for pending U.S. adoptions</b> 为即将被领养人取得纳税识别号的申请书	<b>audit of a return</b> 报税表审查	<b>bill</b> 帐单
<b>appraiser</b> 估价人	<b>auditor</b> 审查员	<b>boilerplate</b> 各种文件的标准条文
<b>arbitrators</b> 仲裁人	<b>authenticate</b> 证实	<b>bona fide resident (for tax purposes)</b> 名副其实的居民 (为税务目的)
<b>Archer MSA</b> 阿切尔医疗存款帐户	<b>authorized IRS e-file provider</b> 经国税局授权的电子报税服务商	<b>bond</b> 债券
<b>Archer MSAs and long-term care insurance contracts</b> 阿切尔医疗存款帐户及长期医疗护理保险合同	<b>auto tag</b> 汽车牌照	<b>bond discount</b> 债券折扣
<b>area code</b> 电话区码	<b>average tax rate</b> 平均税率	<b>bond for payment of tax</b> 付税保证金
<b>armed forces' tax guide</b> 军队税务指南	<b>award (prizes and awards)</b> 奖励 (奖金, 奖赏)	<b>bond income</b> 债券收入
<b>arrangement</b> 安排	<hr/> <b>B</b>	<b>bond premium</b> 债券溢价
<b>arrears</b> 欠款	<b>back taxes</b> 拖欠税款	<b>bond retirement</b> 债券收回
<b>as-you-go basis</b> 随赚随交为基础	<b>backpay</b> 拖欠工资	<b>bonus</b> 红利
<b>assess</b> 评估, 征收	<b>backup withholding</b> 备用预扣税款	<b>bookkeeper</b> 记帐员
<b>assessed self-employment tax</b> 征收的自雇税	<b>bad debt</b> 坏帐	<b>bookmark (information technology)</b> 书签 (信息科技)
<b>assessment of tax</b> 征收税款	<b>balance</b> 收支平衡, 余额	<b>borrower</b> 贷款人
<b>asset forfeiture</b> 资产没收	<b>balance sheet</b> 资产负债表	<b>box</b> (表格上的) 框, 格
	<b>bank failure</b> 银行倒闭	<b>bracket (tax)</b> (纳税) 类别等级
	<b>bank statement</b> 银行结算单	<b>branch</b> 分支, 分行
	<b>bankruptcy</b> 破产	

**breach of contract**

违约

**bring an action**

提起诉讼

**broker**

经纪人

**browser**

浏览器

**Bureau of the Fiscal Service**

财政服务局

**bus**

公共汽车

**business**

商业

**business expenses**

营业费用

**business gifts**

业务礼品

**business loss**

营业亏损

**business property**

商业财产

**business trust**

商业信托

**by-product**

副产品

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## C

**C corporation**

股份公司

**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

**capital expenditures**

资本支出

**capital gain**

资本收益

**capital gains tax**

资本收益税

**capital investment**

资本投资

**capital loss**

资本损失

**capital turnover**

资本周转

**carry on a trade or business**

经营贸易或商业

**carryover loss**

结转亏损

**cash**

现金

**cash basis**

收付实现制, 现金基础

**cash disbursement**

现金支付

**cash flow**

现金流量

**cash method**

现金收付会计法

**cash retirement**

现金清偿

**cash withdrawal**

现金提取

**cashier's check**

银行支票

**casualty**

意外事故死亡

**casualty loss**

意外事故死亡损失

**certain government payments**

某些政府的补助金

**certificate of accuracy**

准确性证明

**certificate of alien claiming  
residence in the United States**

住美外国侨民证书

**certificate of compliance**

合格证, 合格证书

**certificate of deposit (CD)**

定期存款 (CD)

**certificate of discharge**

解除证书

**certified copy**

检定副本

**certified public accountant**

注册会计师

**charitable contribution**

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**

子女税优惠

**child with special needs**

有特殊需要的儿童

**claim**

申报

**clerical error**

文员笔误

**co-worker**

同事

**COBRA premium assistance  
payments**

COBRA保费协助付款

**coding**

编码

**collect (bring in revenue)**

收取 (收入款项)

**collect (demand payment)**

追索征收 (所欠应付税款)

**Collection Appeals Program (CAP)**

追索征收上诉计划 (CAP)

**Collection Division**

国税局税款追索征收部

**collection due process hearing**

追讨正当法律程序听证会

**college**

大学

**combat zone**

作战地区

**Combined Annual Wage Reporting  
System**

联合年度工资报告系统

**commission-driver**

拿佣金的驾驶员

**Commissioner of the Internal  
Revenue Service**

国税局局长

**commodities**

商品

**common carrier**

运输公司, 普通运输工具

**common law**

普通法

**common-law employee**

普通法员工

**common-law marriage**

普通法婚姻

**community income**

共同收入

<b>community property</b> 共有财产	<b>Coverdell education savings account</b> 卡沃德尔教育储蓄金帐户	<b>daycare center</b> 托儿中心
<b>compensation</b> 补偿	<b>covered security</b> 需报基线证券	<b>dealer (commercial)</b> 经销商
<b>compensation for injuries</b> 受伤赔偿	<b>credit bureau</b> 信用记录局	<b>dealer (securities)</b> 经纪人 (证券)
<b>complaint</b> 申诉	<b>credit for child care expenses</b> 托儿费优惠额	<b>death benefit</b> 身后福利
<b>compliance</b> 执行	<b>credit for the elderly or the disabled</b> 老人或残疾人优惠额	<b>death certificate</b> 死亡证书
<b>compute</b> 计算	<b>credit for other dependents (ODC)</b> 其他被抚养人抵税优惠 (ODC)	<b>decedent</b> 死者
<b>computer processed, computerized</b> 计算机处理, 电脑处理, 电脑化	<b>credit life insurance</b> 信用人寿保险	<b>decree (judicial, final)</b> (法庭, 最后) 判决
<b>condominium</b> 集合住宅单元, 共渡公寓	<b>credit one's account</b> 入帐	<b>decree (not final)</b> (非终结) 判决
<b>confidential</b> 保密	<b>credit reduction rate (FUTA)</b> (联邦失业税法) 失业人员优惠减税率	<b>deduction</b> 扣除, 减免
<b>Consolidated Omnibus Budget Reconciliation Act (COBRA)</b> 《联邦统一综合预算协调法》(COBRA)	<b>credit union</b> 信用合作社	<b>default</b> 倒账, 违约
<b>constructive receipt</b> 推定收入	<b>cryptocurrency</b> 加密电子货币	<b>deferred compensation plan</b> 延期补偿计划
<b>contest prize</b> 竞赛奖金	<b>currency transaction report</b> 货币进出报告	<b>deferred income</b> 延期收入
<b>contribution</b> 投入, 供款, 捐赠	<b>currency transaction report by casinos</b> 赌场货币进出报告	<b>deferred payment</b> 延期支付
<b>contribution to capital</b> 资本投入	<b>currently not collectible</b> 目前无法追讨	<b>deferred taxes</b> 延期税务
<b>conversion</b> 转换	<b>custodial parent</b> 监护方父母	<b>deficiency notice, notice of deficiency</b> 欠税通知
<b>cooperative housing corporation</b> 合作社式的住房公司	<b>customer outreach program</b> 客户外展计划	<b>delinquent payments</b> 过期没付账
<b>corporate tax</b> 股份公司税	<b>customs duties</b> 海关税	<b>delinquent return</b> 延误报税, 过期报税
<b>corporation</b> 股份公司		<b>delinquent tax</b> 拖欠的税款, 过期税款
<b>court costs</b> 出庭费	<b>D</b>	<b>delinquent taxpayer</b> 过期不纳税的人
<b>court order</b> 法庭命令	<b>data</b> 数据	<b>demand for payment</b> 应付款
<b>cover by insurance</b> 受保范围	<b>data bank</b> 数据库	<b>denial letter, denial notice</b> 拒绝信
<b>coverage</b> 保险范围	<b>data breach</b> 资料泄漏	<b>Department of Health and Human Services</b> 健康与公众服务部
<b>coverage household</b> 保险范围家庭	<b>data entry (in a computer)</b> (计算机的) 数据输入, 电脑数据输入	<b>Department of Labor</b> 劳工部
	<b>data transmission</b> 数据传输	<b>Department of the Treasury</b> 财政部

<b>Department of Veterans Affairs</b> 退伍军人事务部	<b>distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.</b> 退休金, 年金, 退休或利润分享计划, IRA个人退休账户, 保险合约等的分配金	<b>earned income test</b> 赚得收入测试
<b>dependency test</b> 抚养关系验证		<b>earning capacity</b> 收入能力
<b>dependent</b> 被抚养人		<b>education credits</b> 教育优惠额
<b>dependent care assistance payments</b> 照顾被抚养人的资助费	<b>distributive share (partnership)</b> (合伙经营)的利润分成	<b>effectively connected income</b> 实际相关收入
<b>dependent care expenses</b> 被抚养人的护理费用	<b>dividend income</b> 股息收入	<b>elderly</b> 老年人
<b>depletion</b> 耗竭, 损耗, 折耗	<b>dividends</b> 股息	<b>election worker</b> 选举工作者
<b>deposit period ending on (month, day, year)</b> 存款截止期限为(年, 月, 日)	<b>division (administration)</b> (管理)部门, (行政)部门	<b>Electronic Federal Tax Payment System (EFTPS)</b> 联邦电子缴税系统(EFTPS)
<b>depositor</b> 储户存款人	<b>divorce decree</b> 离婚法令	<b>electronic filing</b> 电子报税
<b>depreciation</b> 折旧	<b>domestic production activity</b> 国内生产活动	<b>electronic filing identification number (EFIN)</b> 电子报税识别号码(EFIN)
<b>direct debit</b> 直接存款	<b>donation</b> 捐赠	<b>electronic funds withdrawal (EFW)</b> 电子资金提款(EFW)
<b>direct debit installment agreement</b> 直接扣缴分期偿付协议	<b>double declining balance depreciation</b> 双倍递减余额折旧法	<b>electronic report of tips</b> 以电子方式申报小费收入
<b>direct deposit</b> 经转帐直接存款	<b>double taxation</b> 双征税	<b>electronic return originator (ERO)</b> 电子报税始件者(ERO)
<b>disability benefits</b> 残障人士补助	<b>download (information technology)</b> 下载(信息技术)	<b>electronic service</b> 电子服务
<b>disability income exclusion</b> 残障人士收入豁免	<b>draft</b> 汇票	<b>elementary school</b> 小学
<b>disabled</b> 残疾的, 伤残	<b>dual-status alien or dual resident alien</b> 具有双重居民身份的外国人	<b>eligibility requirements</b> 合格条件
<b>disaster</b> 灾难	<b>due diligence</b> 应负的责任, 细心审察	<b>email</b> 电子邮件
<b>disaster relief</b> 灾难宽减	<b>dues (union)</b> (工会)会费	<b>employee</b> 员工
<b>discharge</b> 解除	<b>dwelling</b> 住所	<b>employee benefits</b> 雇员福利
<b>disclosure</b> 披露, 公布		<b>employee savings plan</b> 雇员储蓄计划
<b>disposition (of property)</b> (财产)处置		<b>employee tax</b> 雇员税
<b>disregarded entity</b> 忽略不计的实体		<b>employee's daily record of tips</b> 雇员小费的每日记录
<b>distribution</b> 分配股息, 红利或本金		<b>employee's daily record of tips and report to the employer</b> 雇员小费的每日记录和向雇主的报告
		<b>employee's report of tips to employer</b> 雇员向雇主的小费报告
	<b>E</b>	
	<b>e-file</b> 电子报税	
	<b>early distribution</b> 提前分配	
	<b>earned income</b> 赚得收入, 工资收入	
	<b>earned income credit</b> 低收入家庭福利优惠	
	<b>earned income tax credit</b> 低收入家庭福利优惠	

<b>employer (adjective)</b> 雇主的	<b>estate tax</b> 遗产税	<b>farm</b> 农场
<b>employer health plan</b> 雇主提供的健康计划	<b>estimated tax</b> 预估税	<b>farm income</b> 农场收入
<b>employer identification number (EIN)</b> 雇主身份识别号码 (EIN)	<b>estimated tax payments</b> 预估税缴纳额	<b>farm operator</b> 农场经营人
<b>employer (noun)</b> 雇主	<b>estimated useful life</b> 估计使用年限	<b>farm worker</b> 农场劳工
<b>employer tax</b> 雇主税	<b>examination (of a tax return)</b> 查税 (税务申报)	<b>farmer</b> 农民
<b>employer's supplemental tax guide</b> 雇主附加税务指南	<b>excess contribution</b> 超额供款	<b>farming</b> 务农
<b>employment agency</b> 职业介绍所	<b>excise taxes</b> 工商税	<b>fax</b> 传真
<b>employment agency fees</b> 职业介绍费	<b>exclusion of income for bona fide residents</b> 真正居民的收入排除	<b>Federal District Court</b> 联邦地区法院
<b>employment related</b> 和就业有关的	<b>executor</b> 执行人	<b>Federal Employees Health Benefit Program</b> 联邦雇员健康保险计划
<b>employment taxes</b> 就业税	<b>exemption</b> 免税额	<b>federal income tax return</b> 联邦所得税的报税表
<b>enact</b> 制定, 颁布	<b>exemption certificate number</b> 免税证书号码	<b>Federal Insurance Contributions Act (FICA)</b> 《联邦社会保险税责法案》 (FICA)
<b>endowment</b> 捐赠	<b>exemption from withholding</b> 免除预扣税	<b>Federal Payment Levy Program (FPLP)</b> 联邦付款征税计划 (FPLP)
<b>enforced collection action</b> 强制收税行动	<b>exemptions, standard deduction, and filing information</b> 免税额, 标准免税额及报税身份的资讯	<b>federal tax lien</b> 联邦税抵押权
<b>enforcement of the law</b> 执法	<b>experience rate</b> 经验税率	<b>federal tax on special fuels</b> 联邦特别燃料税
<b>enrolled agent</b> 注册报税代理人	<b>expire</b> 期满	<b>federal taxes</b> 联邦税
<b>enter (data in a computer)</b> 输入 (把数据输入电脑)	<b>extended active duty</b> 延期服役	<b>Federal Trade Commission (FTC)</b> 联邦贸易委员会 (FTC)
<b>entertainment expenses</b> 应酬费		<b>Federal Unemployment Tax Act (FUTA)</b> 《联邦失业保险税法案》 (FUTA)
<b>entry (on a return)</b> (在报税单上) 填写申报	<b>F</b>	<b>Federal Unemployment Trust Fund</b> 联邦失业信托基金
<b>equitable relief</b> 衡平法免慰	<b>face value</b> 面值, 票面价格	<b>federal use tax on civil aircraft</b> 联邦民用飞机使用税
<b>equity (in property)</b> (财产) 净值, 资产超过其负债的余额	<b>failure to deposit</b> 未存入	<b>feedback</b> 意见
<b>escrow</b> 第三者代管契约	<b>failure to pay penalty</b> 未缴纳罚金	<b>fees</b> 费
<b>escrow account</b> 第三者代管契约账户	<b>fair market value</b> 公平市价	<b>fellowship</b> 大学研究生助学金
<b>escrow funds</b> 第三者代管契约款项	<b>fair rental price</b> 公平租金	<b>field examination (audit)</b> 实地查税 (审计)
<b>estate</b> 遗产	<b>fair rental value</b> 公平租赁价格	
	<b>family size</b> 家庭人数	

<b>file a tax return</b> 报税	<b>foreign account</b> 国外帐户	<b>8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business</b> 8300【商贸或企业中\$10,000以上现金收入报告】
<b>file jointly</b> 联合报税	<b>foreign assets</b> 国外资产	<b>8849 Claim for Refund of Excise Taxes</b> 8849【联邦工商税退还索求表】
<b>file separately</b> 分别报税	<b>foreign currency</b> 外币	<b>Schedule A (1040)</b> 副表A (1040)
<b>file your return on or before (month, day, year)</b> 在(年,月,日)之前报税	<b>foreign earned income</b> 国外所得收入	<b>Schedule H Household Employment Taxes</b> 副表H【家庭服务就业税申报】
<b>filing of return</b> 税务申报	<b>foreign earned income exclusion</b> 国外所得收入抵免部分	<b>SS-4 Application for Employer Identification Number</b> SS-4【雇主税务申报号码申请表】
<b>filing status</b> 报税身份	<b>foreign financial asset</b> 国外资产	<b>SS-8 Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding</b> SS-8【预扣联邦就业税和所得税就业身份认证书】
<b>finance charge</b> 财务收费, 财务手续费	<b>foreign housing deduction</b> 国外房屋费用扣减额	<b>W-2 Wage and Tax Statement</b> W-2【工资与税务说明书】
<b>financial analysis</b> 财务分析	<b>foreign tax</b> 国外税务	<b>W-3 Transmittal of Wage and Tax Statements</b> W-3【工资与税务说明传送书】
<b>Financial Crimes Enforcement Network (FinCEN)</b> 打击经济犯罪的执法网络, 金融罪行加强执法网络 (FinCEN)	<b>foreign tax credit</b> 国外税收抵免优惠	<b>W-3c Transmittal of Corrected Wage and Tax Statements</b> W-3c【工资与税务正误说明传送书】
<b>financial institution</b> 金融机构	<b>foreign travel</b> 国外旅行	<b>W-4 Employee's Withholding Allowance Certificate</b> W-4【雇员预扣税优惠额证明书】
<b>financial statement</b> 财务报表	<b>form letter</b> 格式信件	<b>W-4P Withholding Certificate for Pension or Annuity Payments</b> W-4P【退休金或年金付款预扣证明】
<b>financially disabled</b> 丧失财务能力	<b>forms:</b> 表格:	<b>W-7 Application for IRS Individual Taxpayer Identification Number</b> W-7【个人纳税识别号申请表】
<b>fine (noun)</b> 罚金	<b>940 Employer's Annual Federal Unemployment Tax Return</b> 940【雇主的年度联邦失业税表】	<b>W-9 Request for Taxpayer Identification Number and Certification</b> W-9【索取纳税识别号和证明】
<b>first-time homebuyer credit</b> 首次购屋者抵税优惠	<b>941 Employer's Quarterly Federal Tax Return</b> 941【雇主的每季联邦税表】	<b>foster child</b> 寄养子女
<b>fiscal year</b> 财政年度	<b>943 Employer's Annual Tax Return for Agricultural Employees</b> 943【农业员工的雇主年度联邦税表】	<b>founder (of a trust)</b> (信托) 创办人
<b>fishing income</b> 渔业收入	<b>1040-ES Estimated Tax for Individuals</b> 1040-ES【个人所得预估税表】	<b>franchise</b> 特许经营
<b>fixing-up expenses</b> 修理费用	<b>1040 U.S. Individual Income Tax Return</b> 1040【个人所得税申报表】	<b>franchise tax</b> 特许经营税
<b>flexible-benefits plan</b> 弹性福利计划	<b>1040NR U.S. Nonresident Alien Income Tax Return</b> 1040NR【美国非税法定义居民所得税报税表】	<b>Free File</b> 免费报税
<b>flexible-spending plan</b> 弹性开支计划	<b>2290 Heavy Highway Vehicle Use Tax Return</b> 2290【高速公路重型机动车使用税报税表】	
<b>flow-through entity</b> 转移课税实体	<b>2848 Power of Attorney and Declaration of Representative</b> 2848【委托书和代表声明】	
<b>follow up</b> 后续行动		
<b>food stamps</b> 食品补助券		
<b>for your records</b> 供你留作记录		
<b>foreclosure</b> 取消抵押品赎回权		



<b>fringe benefits</b> 附加福利	<b>guaranteed issue</b> 确保回收率的债券	<b>hobby loss</b> 源自业余爱好的损失
<b>full-time employee</b> 全职雇员	<b>guardian</b> 监护人	<b>holder</b> 持有人
<b>full-time student</b> 全职学生		<b>holder of record</b> 证券持有人
<b>full-time work</b> 全职工作	<b>H</b>	<b>holding period</b> 持有期
<b>furnace (heating unit)</b> (供暖锅炉) 暖炉	<b>halfway house</b> 获释犯人重返社会前收容所	<b>holiday</b> 假期
<hr/> <b>G</b>	<b>handicapped</b> 残障的, 残疾的	<b>home</b> 家, 住宅
<b>gainful employee</b> 有收益的雇员	<b>handout</b> 宣传资料	<b>home loan</b> 房屋贷款
<b>gainful employment</b> 有收益的职业	<b>hardship case</b> 有特殊困难的案例	<b>homeland security</b> 国土安全
<b>gambling winnings</b> 赌博收益	<b>head of household</b> 户主, 一家之主	<b>homepage</b> 主页
<b>garnishments</b> 扣押令	<b>health benefits</b> 健康福利	<b>homeworker</b> 家政劳务人员
<b>general partner</b> 无限责任合伙人	<b>health care</b> 医疗保健	<b>hospital insurance benefits tax (Medicare)</b> 住院保险福利税
<b>generation-skipping transfer</b> 隔代转让	<b>health coverage</b> 健康保险承保范围	<b>houseboat</b> 居住的船宅
<b>geothermal well</b> 地热井	<b>health coverage exemption</b> 健康保险承保范围免税额	<b>household</b> 住户, 家庭
<b>gift</b> 馈赠, 礼物, 礼品, 赠礼	<b>health coverage tax credit</b> 健康保险抵税优惠	<b>household appliances</b> 家用电器
<b>gift tax</b> 馈赠税	<b>health insurance</b> 健康保险	<b>household employer's tax guide</b> 家庭雇主纳税指南
<b>golden parachute agreement</b> 黄金降落伞协议	<b>Health Insurance Credit Eligibility Certificate</b> 健康保险税收优惠资格证书	<b>household employment taxes</b> 家庭雇佣就业税
<b>grace period</b> 宽限期	<b>health insurance credit for eligible recipients</b> 向合格接收者提供的健康保险税收优惠	<b>household income</b> 家庭收入
<b>grant (noun)</b> 授予, 赠款, 奖助金 (名词)	<b>health insurance marketplace</b> 健康保险市集	<b>housewife</b> 家庭主妇
<b>grantor (of a trust)</b> 信托授以人	<b>health insurance policy</b> 健康保险计划	<b>housing allowance</b> 住房津贴
<b>gross income</b> 总收入	<b>hearing aid</b> 助听器	<hr/> <b>I</b>
<b>gross profit</b> 毛利, 总利润	<b>hearing impaired</b> 听觉残障	<b>identity protection personal identification number (IP PIN)</b> 身份保护个人识别号码 (IP PIN)
<b>gross receipts</b> 毛额, 总额收入	<b>heavy highway vehicle use tax return</b> 高速公路重型机动车使用税报税表	<b>Identity Protection Specialized Unit (IPSU)</b> 身份保护专业单位 (IPSU)
<b>group health plan</b> 团体健康计划	<b>high school</b> 高中	<b>identity theft</b> 身份偷盗
<b>group life insurance</b> 团体人寿保险	<b>highway use tax</b> 高速公路使用税	<b>impose a tax</b> 征税

<b>in-law</b> 姻亲	<b>input</b> 输入	<b>itemized deductions</b> 列举扣除
<b>income</b> 收入	<b>insolvency</b> 无力偿债, 破产	<b>items of tax preference</b> 税务优惠项目
<b>income averaging</b> 收入平均值	<b>installment</b> 分期付款	<hr/> <hr/>
<b>income-splitting</b> 收入分解值	<b>installment agreement</b> 分期付款计划	<b>J</b>
<b>income subject to tax (taxable income)</b> 须纳税的收入	<b>insulation</b> 隔离	<b>jeopardy assessment</b> 税局在税务有风险关键时发的税款征收令
<b>income tax</b> 所得税	<b>insurance broker</b> 保险经纪人	<b>joint account</b> 联合帐户, 共同帐户
<b>incur (a penalty)</b> 招致 (罚款)	<b>intangible assets</b> 无形资产	<b>joint and several (tax) liability</b> 连带 (税务) 责任
<b>incur (expense)</b> 招致 (费用)	<b>Interactive Tax Assistant (ITA)</b> 交互式税务助手 (ITA)	<b>joint and survivor annuity</b> 共同与生还者的年金
<b>incur (obligation)</b> 招致 (债务)	<b>interest holder (in property)</b> (财产) 权益持有人	<b>joint return</b> 联合报税表
<b>independent contractor</b> 独立经营的承包人	<b>interest (in a partnership)</b> (在合伙经营中的) 权益	<b>joint tenancy</b> 联权共有
<b>individual estimated tax</b> 预估个人税额	<b>interest income</b> 利息收入	<b>joint venture</b> 合资企业
<b>individual income</b> 个人收入	<b>interest (on money)</b> 利息	<b>junior high school</b> 初中
<b>individual income tax</b> 个人所得税	<b>interest rate</b> 利率	<b>juror</b> 陪审员
<b>individual retirement account (IRA)</b> 个人退休金帐户 (IRA)	<b>Internal Revenue Bulletin</b> 国税法刊物	<b>jury</b> 陪审团
<b>individual retirement arrangement</b> 个人退休计划	<b>Internal Revenue Code (IRC)</b> 国税法规 (IRC)	<b>jury duty</b> 陪审员义务
<b>information return</b> 税务资料申报表	<b>Internal Revenue Service (IRS)</b> 国税局 (IRS)	<hr/> <hr/>
<b>information to claim certain credits after disallowance</b> 要求补偿上一年被否决的某些优惠额的陈述	<b>inventory</b> 存货, 盘存	<b>K</b>
<b>inheritance</b> 遗产, 继承	<b>investment income</b> 投资收入	<b>keep records</b> 保存记录
<b>inheritance tax</b> 遗产税, 继承税	<b>investment tax credit</b> 投资税优惠	<b>Keogh Retirement Plan</b> Keogh退休计划
<b>initial markup</b> 初始价格标高	<b>invoice</b> 发票	<b>kickback</b> 回扣
<b>injured spouse claim</b> 受连累的配偶申报	<b>involuntary conversion</b> 非自愿更换 (财产)	<b>kind of tax</b> 税收类别
<b>injury</b> 伤害	<b>IRS individual taxpayer identification number (ITIN)</b> 个人报税识别号码 (ITIN)	<hr/> <hr/>
<b>innocent spouse</b> 无辜配偶	<b>issue (a check)</b> 开出 (支票), 发 (支票)	<b>L</b>
<b>innocent spouse relief</b> 无辜配偶宽免	<b>item</b> 项目	<b>landlord</b> 房产主
	<b>itemize</b> 列举项目	<b>late filing penalty</b> 延误报税的罚款
		<b>late payment penalty</b> 延误付款的罚金
		<b>later alternate valuation</b> 后期比较估价
		<b>law enforcement officer</b> 执法官

<b>law enforcement personnel</b> 执法人员	<b>lockout</b> 雇主停工闭厂	<b>medical insurance premiums</b> 医疗保险保费
<b>layoff</b> 裁员	<b>long-term</b> 长期	<b>Medicare</b> 联邦老年人（住院）医疗保险，联邦医疗保险
<b>lease</b> 租赁	<b>lookback period</b> 回顾期	<b>merger</b> 合并
<b>lease-sale</b> 租赁销售	<b>loss of income</b> 收入损失	<b>meter</b> (测量或计时) 仪表，公尺
<b>legal expenses (for services of an attorney)</b> 律师费	<b>low income</b> 低收入	<b>middle school</b> 中学
<b>legal person</b> 法人	<b>low-income taxpayer</b> 低收入纳税人	<b>migrant worker</b> 季节性工人，流动工人
<b>legal services plan</b> 法律服务计划	<b>Low Income Taxpayer Clinics (LITC)</b> 低收入纳税者服务处 (LITC)	<b>mileage rate</b> 里程计算率
<b>lender</b> 贷方	<b>lump sum</b> 一次总付金额	<b>military differential pay</b> 军人差别工资
<b>lessee, tenant</b> 承租人，租客	<hr/> <hr/>	
<b>lessor</b> 出租人	<b>M</b>	
<b>letterhead</b> 笺头，信笺	<b>maintenance (buildings)</b> 维修，清洁及管理（楼宇）	<b>minimum essential coverage (MEC)</b> 最低基本保险 (MEC)
<b>levy</b> 征收	<b>maintenance (of a household)</b> 维持生计（家庭）	<b>minimum payment</b> 最低付款
<b>levy (on a bank account)</b> 征收，没收（银行帐户）	<b>make payable to</b> 付款抬头	<b>minimum wage</b> 最低工资
<b>levy on wages</b> 征收，没收（工资）	<b>marginal cost</b> 边际成本	<b>mining (virtual currency)</b> 采集（虚拟货币）
<b>levy release</b> 解除征税	<b>marginal revenue</b> 边际收益	<b>miscellaneous expenses</b> 杂项开支
<b>liabilities</b> 责任，债务	<b>marginal tax rate</b> 边际税率	<b>mobile home</b> 移动寓所
<b>lien</b> 留置权，抵押权	<b>mark-up</b> 标高价格	<b>modified accelerated cost recovery system (MACRS)</b> 修正后加速成本回收系统 (MACRS)
<b>life annuity</b> 养老年金	<b>marketplace (ACA-related)</b> 市集（有关ACA）	<b>modified adjusted gross income (MAGI)</b> 再调整后的总收入 (MAGI)
<b>life insurance policy</b> 寿险保单	<b>marriage certificate</b> 结婚证书	<b>money order</b> 汇票
<b>lifetime learning credit</b> 终身教育费抵税优惠	<b>married</b> 已婚	<b>monthly payments</b> 月支付额
<b>limited distribution</b> 有限分发	<b>master's degree in</b> 某学科的硕士学位	<b>mortgage</b> 房屋贷款，抵押
<b>Limited Liability Company (LLC)</b> 有限责任公司 (LLC)	<b>math error</b> 计算错误	<b>mortgage interest</b> 房屋贷款利率
<b>limited partnership</b> 有限合伙经营	<b>Medicaid</b> 联邦医疗补助	<b>mortgagee</b> 抵押权人
<b>living trust</b> 生前信托	<b>Medicaid waiver payments</b> 联邦医疗补助减免付款	<b>mortgagor</b> 抵押债务人
<b>loan origination fees</b> 贷款启办费	<b>Medical Assistance Program</b> 医疗补助计划	<b>motor home</b> 汽车寓所
	<b>medical insurance benefits</b> 医疗保险福利	

**moving expenses**  
搬家费

**multinational corporation**  
多国公司，跨国公司

**multiple support**  
多方抚养

**mutual fund**  
共同基金

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**N**

**national (citizenship)**  
国民（公民身份）

**natural disaster**  
天然灾祸

**natural person**  
自然人

**naturalized (citizenship)**  
归化（公民身份）

**negligence penalty**  
疏忽罚金

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

**net income**  
净收入

**net investment income tax (NIIT)**  
净投资收入税 (NIIT)

**net operating loss**  
净营业亏损

**net operating loss carryback (or carryforward)**  
净营业亏损抵前（或结转）

**net profit**  
纯利润

**net sales**  
净销售

**newsletter fund**  
时事通讯资金

**nominal value**  
票面价值

**nominee**  
被提名人

**non-employee**  
非员工

**non-streamlined installment agreement**  
非流线型分期付款协议

**nonaccountable plan**  
非实报实销计划

**noncustodial parent**  
非监护方父母

**nonrefundable credits**  
不可退税的优惠

**nonresident alien**  
非税法定义居民

**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)

**notarized documents**  
公证文件

**notary public**  
公证人

**note**  
期票，债券

**notice of levy**  
没收通知书

**nursing care**  
护理

**nursing home**  
护理疗养院

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**O**

**obsolescence**  
报废，作废

**offer in compromise**  
折衷付税提议

**office examination (audit)**  
在国税局办公室进行的查税（审查）

**Office of Chief Counsel**  
首席顾问办公室

**offset**  
抵销

**old age pension**  
老年退休金

**on-the-job training course**  
在职训练课程

**online payment**  
在线付款

**Online Payment Agreement (OPA) Application**  
在线付款协议(OPA)申请

**operating cost**  
营业费用

**optional mileage allowance**  
可选的里程计算津贴

**optional tax**  
可选税

**ordinary and necessary**  
通常的与必须的

**original issue discount (OID)**  
原始发行折价 (OID)

**out-of-pocket (actual) expenses**  
自付（实际）费用

**outside salesperson**  
外出推销员

**overpayment**  
超额支付

**owner/co-owner**  
业主/共同业主

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**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

**part-time work**  
兼职工作

**partner**  
合伙人

**partnership**  
合伙经营

**partnership interest**  
合伙权益

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

**password**  
暗码，密码

**patronage dividends**  
赞助人股息

**pay-as-you-go system**  
随赚随交体制

**pay period**  
工资支付期

**pay stub**  
工资存根

**payee**  
收款人

**payer**  
付款人

**paymaster**  
薪资出纳员

**payment**  
付款，支付

**payment plan**  
偿付计划

**payment voucher**  
付款单据

**payroll**  
工资表, 工资总额

**payroll service provider**  
工资表服务提供商

**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

**pension**  
养老金

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

**pension plan**  
退休金计划

**per capita**  
人均

**per diem**  
出差补贴, 日率制

**periodic payments**  
定期付款

**permanently and totally disabled**  
终生完全残障

**personal exemptions**  
个人免税额

**personal expenses**  
非商业支出

**personal holding company**  
私人持股公司

**personal property tax**  
动产税, 个人物业税

**personal property (vs. business)**  
个人资产 (vs. 商业资产)

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

**personal service income**  
个人服务所得收入

**personal use property**  
为私人使用的资产

**personally identifiable information (PII)**  
身分识别资讯 (PII)

**petitioner, applicant**  
申请人

**phaseout (of exemption)**  
逐步撤消免税额

**phishing**  
网络钓鱼

**piecework**  
计件工作

**Plain Writing Act**  
《文字浅显法案》

**plan year**  
计划年度

**plug-in electric drive motor vehicle credit**  
插电式电动马达汽车的税收抵免

**plug-in electric vehicle credit**  
插电式电动车税收抵免

**portfolio interest**  
投资人证券总额的利息

**postal money order**  
邮政汇票

**potential eligible individual**  
可能合格人士

**power of attorney**  
委托代理证书

**pre-addressed envelope**  
回邮信封

**pre-existing exclusions**  
原有的免除 (责任)

**prefabricated**  
预制的

**premature withdrawal**  
提前提款

**premium**  
保险金

**premium tax credit**  
保费税额抵免优惠

**prepaid income**  
预付收入

**preparer tax identification number (PTIN)**  
报税员税务识别编号 (PTIN)

**prepayment penalty**  
提前偿还的罚金

**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**  
主要营业地点

**Privacy Act**  
《隐私权保护法》

**private foundation**  
私人基金

**private industry**  
私营行业

**prize (prizes and awards)**  
奖金, 奖赏

**professional preparer**  
专业报税代办

**profit**  
利润

**profit and loss statement**  
损益表

**profit-seeking activity**  
图利活动

**profit-sharing plan**  
利润分成计划

**promissory note**  
期票, 本票

**proof of credit (for credit rating purposes)**  
(提供信用率的) 信用证明

**property tax**  
地产税

**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

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## Q

**qualified**  
合格的, 符合规定的

**qualified business income deduction**  
合格营业收入扣除额

**qualified educational expenses**  
合格的教育费用

**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

**qualified terminable interest property (QTIP) trust**  
限制性寿终财产权益(QTIP)信托

**qualify**  
合格

**qualifying child**  
合格子女

**qualifying relative**  
合格亲属

**qualifying widower**  
合格鳏夫

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## R

**railroad retirement**  
铁路员工退休

**Railroad Retirement Tax Act (RRTA)**  
《铁路员工退休税法》(RRTA)

**rate**  
利率

**real estate**  
房地产

**real estate tax**  
房地产税

**realized gain**  
认列收益

**reasonable cause**  
合理原因

**reasonable expenses**  
合理费用

**recapture**  
收复

**recapture clause**  
收复条款

**recognized gain**  
认可收益

**reconcile**  
冲销

**record**  
记录

**records (substantiation)**  
记录（证实）

**redeem a bond**  
兑现债券

**Reemployment Trade Adjustment Assistance (RTAA)**  
转行调整补助计划 (RTAA)

**refinancing**  
重新贷款

**refresher course**  
复习课程

**refund of tax**  
退税

**refundable tax credit**  
可退税的税额抵免优惠

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

**registered holder**  
注册持有人

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

**regulations**  
规例

**related companies**  
相关公司

**related taxpayers**  
相关纳税人

**relatives**  
亲属

**relief from joint responsibility**  
免除联合报税税款责任

**remittance (of funds)**  
汇款

**remuneration**  
报酬

**rent**  
租金

**reportable income**  
应申报收入

**reporting agent**  
报告代理人

**residency test**  
居民身份认证测试

**resident alien**  
税法定义的居民

**residential energy credits**  
住宅能源抵税优惠

**residential property (home)**  
住宅产业

**residential rental property**  
出租房产

**responsible party**  
责任方

**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

**revoke**  
撤销

**revolving account**  
循环帐户

**rollover**  
转存

**royalty**  
特许费，版权使用费

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## S

**S corporation**  
小型企业股份公司

**safe harbor**  
安全港

**safe haven**  
避风港，容许幅度标准

**sailing permit**  
离境许可证

**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，制裁

<b>savings and loan association</b> 储蓄贷款会	<b>share accounts (as in credit unions)</b> (信贷储蓄) 联名帐户	<b>special withholding allowance</b> 特别预付税额扣款优惠额
<b>savings bond</b> 储蓄公债	<b>share-farming</b> 收益分成的农耕制	<b>specific charge-off method</b> 特定坏帐冲销法
<b>scholarship</b> 奖学金	<b>shared responsibility payment</b> 共担责任付款	<b>spouse/nonspouse</b> 配偶/非配偶
<b>school bonds</b> 修建学校公债	<b>shareholder</b> 股东	<b>standard deduction</b> 标准扣除
<b>seasonal unemployment</b> 季节性失业	<b>shares of stock</b> 股票	<b>standard mileage rate</b> 标准里程计算率
<b>section (administration)</b> (行政) 科, 部门	<b>sheltered workshop</b> 残疾人收容所工厂	<b>State Children's Health Insurance Program (SCHIP)</b> 州儿童健康保险计划 (SCHIP)
<b>securities</b> 证券	<b>short sale (real estate)</b> 赔本出售 (房地产)	<b>state insurance agency</b> 州保险业管理局
<b>Securities and Exchange Commission</b> 证券交易委员会	<b>short-term</b> 短期	<b>state taxes</b> 州税
<b>seize</b> 强取, 没收	<b>short-term payment plan</b> 短期偿付计划	<b>State Workforce Agency</b> 州劳务管理局
<b>seizure</b> 扣押	<b>sick leave</b> 病假	<b>statute</b> 法令
<b>self-employed worker</b> 自雇人	<b>sick pay</b> 病假工资	<b>statute of limitations</b> 法规时效
<b>self-employment</b> 自雇	<b>single</b> 单身	<b>statutory lien</b> 法令扣押权
<b>self-employment retirement plan</b> 自雇人退休计划	<b>small business</b> 小型企业	<b>stepchild</b> 继子女
<b>self-employment tax</b> 自雇税	<b>Small Business Administration (SBA)</b> 小型企业管理局 (SBA)	<b>stock dividends</b> 股息
<b>semiweekly depositor</b> 每周两次存缴税款者	<b>Small Business Health Options Program (SHOP)</b> 小企业健康选项计划 (SHOP)	<b>stock option plan</b> 认股权计划
<b>separate income (in a community property state)</b> 属于个人的收入 (某些州法允许的共有财产均分制)	<b>small business payroll tax credit for increasing research activities</b> 小企业增加研究活动的工资税税收优惠	<b>stock purchase plan</b> 认股计划
<b>separate maintenance</b> 分居抚养费	<b>small businessman</b> 小商人	<b>stockbroker</b> 证券经纪人
<b>separate property (in a community property state)</b> 分属财产 (某些州法允许的共有财产均分制)	<b>small tax case procedure</b> 小额税务案例处理手续	<b>straight-line depreciation</b> 直线折旧法
<b>separation agreement</b> 分居协议	<b>social security</b> 社会安全	<b>streamlined installment agreement</b> 流线型分期付款协议
<b>serve a summons</b> 送达传票	<b>social security account</b> 社会安全帐户	<b>strike benefits</b> 罢工津贴
<b>Service Center</b> 服务中心	<b>social security benefits</b> 社会安全福利金	<b>student loan</b> 学生贷款
<b>settlement date</b> 结算过户日	<b>sole proprietor</b> 独资经营业主	<b>subject to tax</b> 要缴税
<b>severance pay</b> 离职金	<b>special assessment</b> 特种税收	<b>subject to withholding</b> 要预扣税
		<b>subsidy</b> 津贴

**summary of income and deductions**

收入和扣除总结

**summons**

传票

**Supplemental Security Income (SSI)**

社会安全生活补助金 (SSI)

**supplementary Medicare insurance for the aged**

老年人补充住院医疗保险

**support (personal)**

抚养 (私人)

**support test**

被抚养人身份测试

**supporting documents**

佐证文件

**supporting form**

佐证表格

**surcharge**

附加费

**surtax**

附加税

**surviving spouse**

尚存配偶

**Systemic Advocacy (SA)**

系统性的辩护机制 (SA)

**Systemic Advocacy Management System**

系统性权益管理系统

**T****talking tax forms**

有声税表

**tangible assets**

有形资产

**tangible personal property**

有形个人财产

**tax account information**

报税帐户资讯

**tax (adjective)**

有关税务的

**tax auditor**

税务审查员

**tax base**

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**

税额演算单

**Tax Counseling for the Elderly (TCE)**

老年人税务辅导 (TCE)

**tax court**

税务法庭

**tax credit**

税额抵免优惠

**tax deductible**

可扣税

**tax-deferred income**

延期纳税收入

**tax dispute**

税务争议

**tax evasion**

漏税, 逃税

**tax-exempt income**

免税收入

**tax exemption**

免税, 免税额

**tax (for general revenue)**

(一般收入的) 税金

**tax (for special funds)**

(特别资金的) 税金

**tax form**

税表

**tax-free zone**

免税区

**tax haven country**

避税港国度

**tax home**

以住处为据的纳税地

**tax household**

纳税家庭

**tax incentive**

税收鼓励

**tax liability**

纳税义务

**tax loophole**

税法漏洞

**tax on gambling winnings**

赌博所得税

**tax penalty**

税务罚款

**tax period**

报税期

**tax policy**

税收政策

**tax preference items subject to minimum tax**

要缴最低限额税的税收优惠项目

**tax preparer**

代报税人

**tax provision**

税收条款

**tax rate**

税率

**tax rate schedule**

税率表

**tax rebate**

退税

**tax relief**

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

**tax return**

报税表

**tax shelter**

避税手段, 避税计划

**tax statement (bill)**

收税单

**tax status**

报税身份

**tax table**

税率表

**tax table income**

税率表显示的收入额

**Tax Topics**

税务主题

**tax treatment (of community income)**

(共有财产均分制) 税制

**tax withheld at source**

从源预扣的税款

**tax year**

税务年度

**taxable**

应纳税的

**taxable benefits**

应税福利

**taxable bond**

应纳税债券

**taxable income**

应纳税收入

**taxable stocks**

应纳税股票



<b>taxable year</b> 应征税的年度	<b>tip (gratuity)</b> 小费	<b>Treasury bill</b> 短期国库券
<b>taxpayer</b> 纳税人	<b>tips deemed to be wages</b> 视为工资的小费	<b>Treasury bond</b> 长期国库券
<b>Taxpayer Advocacy Panel</b> 纳税人辩护服务委员会	<b>toll</b> 通行费	<b>Treasury Department (U.S.)</b> (美国) 财政部
<b>Taxpayer Advocate</b> 纳税人辩护	<b>toll call</b> 收费电话	<b>Treasury Inspector General for Tax Administration (TIGTA)</b> 财政部税务行政监察长 (TIGTA)
<b>Taxpayer Advocate Service (TAS)</b> 纳税人辩护服务处 (TAS)	<b>toll-free number</b> 免费 (电话)	<b>Treasury note</b> 中期国库券
<b>Taxpayer Assistance Center (TAC)</b> 纳税人协助中心 (TAC)	<b>total tax due</b> 应缴总税额	<b>truck</b> 货车
<b>taxpayer identification number (TIN)</b> 纳税人识别号 (TIN)	<b>townhouse</b> 连栋屋	<b>truck-tractor</b> 拖拉机货车
<b>Taxpayer Protection Program (TPP)</b> 纳税人保护计划 (TPP)	<b>Trade Adjustment Assistance (TAA)</b> 贸易调整援助 (TAA)	<b>trust</b> 信托
<b>taxpayer rights</b> 纳税人权利	<b>Trade Adjustment Assistance (TAA) benefits</b> 贸易调整援助(TAA)利益	<b>trust company</b> 信托公司
<b>technical school</b> 技术学校	<b>Trade Adjustment Assistance (TAA) participants</b> 贸易调整援助(TAA)参与者	<b>trust fund</b> 信托基金
<b>Temporary Assistance for Needy Families (TANF)</b> 对困难家庭的临时补助 (TANF)	<b>trade (exchange)</b> 交换	<b>trustee</b> 受托人
<b>temporary seasonal workers</b> 季节性临时工	<b>trade-import firm</b> 进口贸易公司	<b>tuition</b> 学费
<b>tenancy by the entirety</b> 共同保有权	<b>trade name</b> 企业名称	<hr/>
<b>tenancy in common</b> 共有财产	<b>trade (noun)</b> 贸易, 行业, 行当	<b>U</b>
<b>tenant</b> 租户	<b>trade or business</b> 贸易或商务	<b>uncollected FICA tax</b> 未收取的社会安全保险税
<b>tentative credit</b> 暂定优惠额	<b>trade readjustment assistance</b> 贸易再调整援助	<b>underpayment</b> 支付不足
<b>term (time)</b> 期限	<b>trailer</b> 拖车	<b>underreported taxes</b> 报告不足的税金, 低报税金
<b>testament</b> 遗嘱	<b>transcript</b> 誊本	<b>underwriter (securities)</b> (证券) 承销人, 经营人
<b>theft</b> 偷盗	<b>transfer</b> 转让	<b>undistributed earnings</b> 未分配的收益
<b>third party</b> 第三者	<b>transferee</b> 受让人	<b>undue hardship</b> 过度困苦
<b>third-party designee</b> 第三者被指定人	<b>transferor (trusts)</b> (信托) 过户经办人	<b>unearned income</b> 未赚到的收入
<b>third-party payer</b> 第三者偿付人	<b>travel allowance</b> 旅行津贴	<b>unemployment</b> 失业
<b>tie-breaking rule</b> 公平处理法则	<b>travel expenses</b> 旅行费用	<b>unemployment compensation</b> 失业救济金
<b>tip (advice)</b> 提示	<b>traveling salesperson</b> 外勤推销员	<b>unemployment tax</b> 失业税
		<b>union</b> 工会
		<b>university</b> 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

**user fee**  
用户费用

**utilities**  
水电煤气费

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## V

**virtual currency**  
虚拟货币

**voice prompts**  
电话录音提示

**voluntary compliance**  
依法申报, 自愿遵从

**Volunteer Income Tax Assistance (VITA)**  
免费报税服务 (VITA)

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## W

**wager**  
赌注

**wages**  
工资

**wages (daily)**  
每日工资

**waiting period**  
等待期

**waiver**  
放弃, 放弃声明

**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**  
接受福利救济者

**whistleblower**  
检举者

**wholesale**  
批发

**will**  
遗嘱

**windfall profits**  
意外利润

**wire transfer**  
电汇

**withheld tax**  
预扣的税金

**withholding allowance**  
预扣税金的优惠

**withholding of tax**  
预扣税金

**withholding of tax at source**  
从源预扣的税款

**work for oneself**  
自我经营

**Work Incentive Program**  
雇佣特需员工的税收奖励计划

**work opportunity credit**  
工作机会抵税优惠

**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

**worldwide income**  
全球性的收入

**worthless security**  
无价值的证券

**write-off (accounting)**  
销帐, 冲销

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## Y

**yearly rate**  
年计算率

**yield**  
收益

**yield to maturity (bonds)**  
到期收益

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## Z

**ZIP code**  
邮区号码