



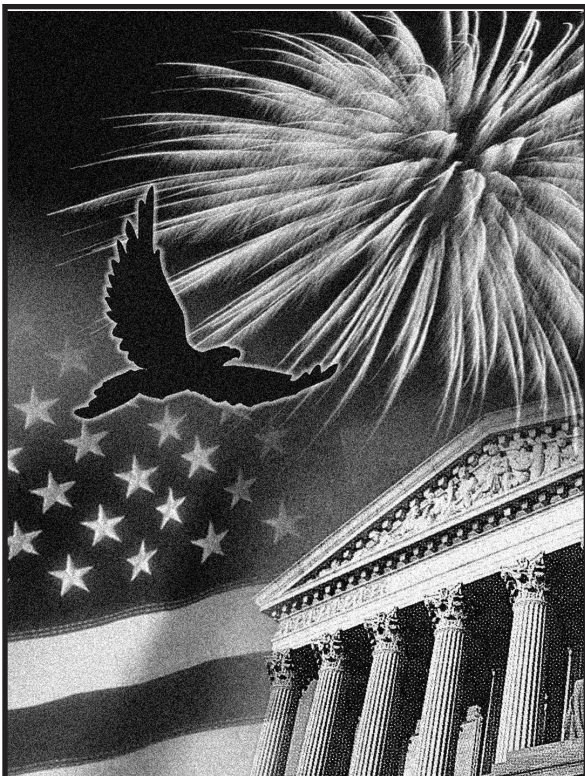
Department of the Treasury
Internal Revenue Service

850 (EN-ZH-T) 號刊物
(Rev. 九月 2023)
Cat. No. 50693J

English- Chinese (Traditional) Glossary of Tax Words and Phrases

Used in Publications Issued by
the IRS

英文-中文 (繁體字) 稅務術語詞彙表 (用於國稅局
刊物)



Jan 10, 2024

介紹

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Any issuance containing language consistent with this glossary should be reasonably satisfactory for purposes of general guidance regarding the rights and obligations of taxpayers.

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介紹

本詞彙表由國稅局 (IRS) 稅務表格和刊物處編制。其目的是建立語言文字表達的高標準，促進語言使用的統一，並盡量減少國稅局 (IRS) 發布的中文材料被誤解的風險。

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English to Chinese (Traditional)

A

abandoned spouse
被遺棄的配偶

abandonment
遺棄，放棄

abandonment clause
放棄條款

abatement of tax
稅款減免

ability to pay
支付能力

absorption rate
消耗吸收率，歸入成本率

abusive tax shelter
濫用避稅計劃

Accelerated Cost Recovery System (ACRS)
加速成本回收系統(ACRS)

accelerated depreciation
加速折舊

acceptance agent
驗收代理人

according to our records
根據我們的記錄

account
帳戶

account statement
帳目報告單

accountable plan
實報實銷計劃

accountant
會計

accounting method
會計記帳方法

accounting period
會計結算期

accounts payable
應付款

accounts receivable
應收款

accrual
應計

accrual accounting
應計累積法

accrual method
應計法

accrued income
應計收入

accrued interest
應計利息

accrued taxes
應計稅額

accuracy-related penalty
與準確性相關的懲罰

acknowledgement file
確認檔案

activity engaged in for a profit
營利活動

activity not engaged in for profit
不以營利為目的的活動

actually or constructively
實際上或推定

additional child tax credit
附加子女減稅優惠

additional taxes on qualified plans (including IRAs) and other tax-favored accounts
認可退休計劃(包括 IRA)和其它利稅帳戶的附加稅

adjusted gross income (AGI)
調整後總收入 (AGI)

adjusted itemized deductions
調整後列舉扣除額

adjusted tax basis
調整後稅基數

adjustment
調整

adoption agency
領養機構

adoption agency fees
領養代辦費

adoption tax credit
領養稅務優惠

adoption taxpayer identification number (ATIN)
領養兒童納稅識別號碼 (ATIN)

advanced payment
預付款

advanced premium tax credit
保費稅額抵免優惠的預付款

advocate
辯護人

affidavit
宣誓書

after-tax basis
稅後基數

age test
年齡規條

agency
機構

agency (contractual)
代理機構 (契約合同制)

agent (contractual)
代理人 (契約合同制)

agent-driver
代理司機

agreement
協議

Airline Deregulation Act of 1978 Program
1978 年航空公司放鬆管制法案計劃

airdrop
空投

Alaska Permanent Fund
阿拉斯加永久基金

alien individual
外國僑民個人

alien resident card
稅法定義居民身份證

alimony
贍養費

allocate (verb)
分配

allocation
分配法

allowances (W-4)
稅務允許額 (W-4)

Alternate Trade Adjustment Assistance (ATAA)
協助貿易調整補充計劃 (ATAA)

alternative basis
替代基礎

alternative fuel vehicle refueling property credit
替代燃料汽車的加油財產稅收抵免

alternative minimum tax
替代性的最低限額稅

alternative motor vehicle
替代車輛

alternative motor vehicle credit
替代馬達汽車的抵免優惠

alternative tax
替代稅

amended return
修改過的稅表

amended U.S. individual income tax return
修改過的美國個人所得稅申報表

American opportunity tax credit 美國機會稅收優惠	arbitrators 仲裁人	auto tag 汽車牌照
American Rescue Plan Act of 2021 (ARP) 2021 年美國救援計畫法案(ARP)	Archer MSA 阿切爾醫療存款帳戶	average tax rate 平均稅率
amortizable premium on taxable bonds 應稅債券的攤銷溢價	Archer MSAs and long-term care insurance contracts 阿切爾醫療存款帳戶及長期醫療護理保險合同	award (prizes and awards) 獎勵 (獎金, 獎賞)
amortized bond premium 攤銷債券溢價	area code 電話區碼	<hr/> B
amount realized 實得金額	armed forces' tax guide 軍隊稅務指南	back taxes 拖欠稅款
announcement 通知	arrangement 安排	backpay 拖欠工資
annual income 年收入	arrears 欠款	backslash (information technology) 反斜線 (資訊科技)
annual leave 年度假期	as-you-go basis 隨賺隨交為基礎	backup withholding 備用預扣稅款
annualized income installment method 按年度計算分期支付收入的方法	assess 評估, 徵收	bad debt 壞帳
annuity 年金	assessed self-employment tax 徵收的自僱稅	balance 收支平衡, 餘額
annuity bond 年金債券	assessment of tax 征收稅款	balance sheet 資產負債表
appeal (noun) 上訴	asset forfeiture 資產沒收	bank failure 銀行倒閉
appeal rights 上訴權	assets 財產, 資產	bank statement 銀行結算單
appeal (verb) 提出上訴	assignee 受讓人	bankruptcy 破產
applicable large employer (ALE) 適用的大型僱主 (ALE)	attachment 附件	bankruptcy estate 破產財產
applicant 申請人	attest (verb) 證明	barter 以物易物
application for a social security card 社會安全卡的申請	attestation clause (noun) 證明條款	barter exchange (noun) 以物易物交換
application for IRS individual taxpayer identification number 聯邦個人納稅識別號碼申請書	attorney-in-fact 代理人	bartering income 以物易物收入
application for taxpayer identification number for pending U.S. adoptions 為即將被領養人取得納稅識別號碼的申請書	audit 查稅	base cost 基礎成本
appraiser 估價人	Audit Division 查稅部門	basis 基礎
appreciation (increase) 升值 (增加)	audit of a return 報稅表審查	battery storage technology 電池儲存技術
apprentice 學徒	auditor 審查員	beneficiary 受益人
	authenticate 證實	benefits 福利
	authorized IRS e-file provider 經國稅局授權的電子報稅服務商	bequest 遺贈
		bill 帳單

boilerplate
各種文件的標準條文

bona fide
名副其實, 善意

bona fide resident (for tax purposes)
名副其實的居民 (為稅務目的)

bond
債券

bond discount
債券折扣

bond for payment of tax
付稅保證金

bond income
債券收入

bond premium
債券溢價

bond retirement
債券收回

bonus
紅利

bonus depreciation
加速優惠折舊

bookkeeper
記帳員

bookmark (information technology)
書籤 (資訊科技)

borrower
貸款人

box
(表格上的) 框, 格

bracket (tax)
(納稅) 類別等級

branch
分支, 分行

breach of contract
違約

bring an action
提起訴訟

broker
經紀人

browser
瀏覽器

Bureau of the Fiscal Service
財政服務局

bus
公共汽車

business
商業

business expenses
營業費用

business gifts
業務禮品

business loss
營業虧損

business property
商業財產

business trust
商業信託

by-product
副產品

C

C corporation
股份公司

cafeteria plan
自選物項計劃

calendar year
日歷年度

canceled debt
取消債務

candidate for a college degree
攻讀大學學位者

capital assets
固定資產

capital base
資本基礎

capital expenditures
資本支出

capital gain
資本收益

capital gains tax
資本收益稅

capital investment
資本投資

capital loss
資本損失

capital turnover
資本週轉

carryback
抵回, 轉回

carryback loss
虧損抵回

carry on a trade or business
經營貿易或商業

carryover
結轉

carryover loss
結轉虧損

cash
現金

cash basis
收付實現制, 現金基礎

cash disbursement
現金支付

cash flow
現金流量

cash method
現金收付會計法

cash withdrawal
現金提取

cashier's check
銀行本票

casualty
意外事故死亡

casualty loss
意外事故死亡損失

catch-up contribution
追繳供款

certain government payments
某些政府的補助金

certificate of accuracy
準確性證明

certificate of alien claiming residence in the United States
住美外國僑民證書

certificate of compliance
合格證, 合格證書

certificate of deposit (CD)
定期存款 (CD)

certificate of discharge
解除證書

certified copy
檢定副本

certified mail
紀錄式郵遞

certified public accountant
註冊會計師

charitable contribution
慈善捐獻

charitable organization
慈善組織

checking account
支票帳戶

child care
兒童照管

child support
兒童撫養費

child tax credit
子女稅務優惠

child with special needs
有特殊需要的兒童

Civil Service Retirement System (CSRS)
公務員退休制度 (CSRS)

claim
申報

claim of right
權利要求

clean vehicle tax credit
清潔車輛稅收抵免

clergy
神職人員

clerical error
文員筆誤

click (verb) (information technology)
點擊 (動詞) (資訊科技)

closer connection to a foreign country
與外國更緊密的聯繫

co-worker
同事

COBRA premium assistance payments
COBRA 保費協助付款

coding
編碼

collect (bring in revenue)
收取 (收入款項)

collect (demand payment)
追索征收 (所欠應付稅款)

Collection Appeals Program (CAP)
追索徵收上訴計劃 (CAP)

Collection Division
國稅局稅款追索征收部

collection due process hearing
追討正當法律程序聽證會

college
大學

Combat-Injured Veterans Tax Fairness Act of 2016
2016 年戰鬥受傷退伍軍人稅收公平法案

combat pay
戰鬥報酬

combat zone
作戰地區

Combined Annual Wage Reporting System
聯合年度工資報告系統

commission-driver
拿佣金的駕駛員

Commissioner of the Internal Revenue Service
國稅局局長

commodities
商品

common carrier
運輸公司, 普通運輸工具

common law
普通法

common-law employee
普通法員工

common-law marriage
普通法婚姻

community income
共同收入

community property
共有財產

commute (verb)
通勤 (動詞)

commuter
通勤者

commuting
通勤

compensation
補償

compensation for injuries
受傷賠償

competent authority
主管部門

complaint
申訴

compliance
執行

compute
計算

computer processed, computerized
計算機處理, 電腦處理, 電腦化

condominium
集合住宅單元, 共渡公寓

conduct of a U.S. trade or business
美國貿易或商業行為

confidential
保密

Conservation Reserve Program (CRP)
保護儲備計劃 (CRP)

consignment
寄售

Consolidated Omnibus Budget Reconciliation Act (COBRA)
《聯邦統一綜合預算協調法》(COBRA)

constructive receipt
推定收入

contest prize
競賽獎金

contingent interest
或有權益, 待確定權益

contribution
投入, 供款, 捐贈

contribution to capital
資本投入

conversion
轉換

cooperative housing corporation
合作社式的住房公司

corporate tax
股份公司稅

corporation
股份公司

cost of goods sold (COGS)
銷售成本 (COGS)

court costs
出庭費

court order
法庭命令

cover by insurance
受保範圍

coverage
保險範圍

coverage household
保險範圍家庭

Coverdell education savings account
卡沃德爾教育儲蓄金帳戶

covered security
需報基準證券

credit bureau
信用記錄局

credit for child care expenses
托兒費優惠額

credit for the elderly or the disabled
其他被撫養人抵稅優惠 (ODC)

credit for other dependents (ODC)
老人或殘疾人優惠額

credit life insurance
信用人壽保險

credit one's account
入帳

credit reduction rate (FUTA)
(聯邦失業稅法) 失業人員優惠減稅率

credit union
信用合作社

criminal prosecution
刑事起訴

cryptocurrency
加密電子貨幣

currency transaction report
貨幣進出報告

currency transaction report by casinos
賭場貨幣進出報告

currently not collectible
目前無法追討

custodial parent
監護方父母

customer outreach program
客戶外展計劃

customs duties
海關稅

D

data
數據

data bank
數據庫

data breach
資料洩漏

data entry (in a computer)
(計算機的) 數據輸入, 電腦數據輸入

data transmission
數據傳輸

daycare center
托兒中心

de minimis (minimal) benefits
最低限度(最低)福利

de minimis presence
極短逗留

dealer (commercial)
經銷商

dealer (securities)
經紀人(證券)

death benefit
身後福利

death certificate
死亡證書

decedent
死者

declining balance depreciation
遞減餘額折舊

decree (judicial, final)
(法庭, 最後) 判決

decree (not final)
(非終結) 判決

deduction
扣除, 減免

default
倒賬, 違約

deferred compensation plan
延期補償計劃

deferred income
延期收入

deferred payment
延期支付

deferred taxes
延期稅務

deficiency notice, notice of deficiency
欠稅通知

delinquent payments
過期沒付帳

delinquent return
延誤報稅, 過期報稅

delinquent tax
拖欠的稅款, 過期稅款

delinquent taxpayer
過期不納稅的人

demand for payment
應付款

denial letter, denial notice
拒絕信

Department of Health and Human Services
健康與公眾服務部

Department of Homeland Security (DHS)
國土安全部(DHS)

Department of Labor
勞工部

Department of the Treasury
財政部

Department of Veterans Affairs
退伍軍人事務部

departure permit
離境許可

dependency test
撫養關係驗證

dependent
被撫養人

dependent care assistance payments
照顧被撫養人的資助費

dependent care expenses
被撫養人的護理費用

depletion
耗竭, 損耗, 折耗

deposit period ending on (month, day, year)
存款截止日期為(年, 月, 日)

depositor
儲戶存款人

depreciable property
應計折舊財產

depreciation
折舊

digital asset
數位資產

digital asset in a wallet
錢包裡的數位資產

direct debit
直接存款

direct debit installment agreement
直接扣繳分期付款協議

direct deposit
經轉帳直接存款

disability benefits
殘障人士補助

disability income exclusion
殘障人士收入豁免

disability payments
殘障津貼

disabled
殘疾的, 傷殘

disaster
災難

disaster relief
災難寬減

discharge
解除

disclosure
披露, 公布

disposition (of property)
(財產) 處置

disregarded entity
忽略不計的實體

distribution
分配股息, 紅利或本金

distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.
退休金, 年金, 退休或利潤分享計劃, IRA 個人退休帳戶, 保險合約等的發配金

distributive share (partnership)
(合伙經營) 的利潤分成

dividend equivalent payments
股息等值支付

dividend income
股息收入

dividends
股息

division (administration)
(管理) 部門, (行政) 部門

divorce decree
離婚法令

doing business as (DBA)
商業名稱, 營業名稱(DBA)

domestic partnership
同居伴侶關係

domestic production activity
國內生產活動

donation
捐贈

double taxation
雙徵稅

download (information technology)
下載 (信息技術)

draft
匯票

dual-status alien or dual resident alien
具有雙重居民身份的外國人

dual-status return
雙重身分報稅表

dual-status taxpayer
雙重身分納稅人

dual-status year
雙重身分年度

due diligence
應負的責任, 細心審察

dues (union)
(工會) 會費

dwelling
住所

E

e-file
電子報稅

early distribution
提前分配

earned income
賺得收入, 工資收入

earned income credit
低收入家庭福利優惠

earned income tax credit
低收入家庭福利優惠

earned income test
賺得收入測試

earning capacity
收入能力

education credits
教育優惠額

effectively connected income
實際相關收入

elderly
老年人

election worker
選舉工作者

Electronic Federal Tax Payment System (EFTPS)
聯邦電子繳稅系統 (EFTPS)

electronic filing
電子報稅

electronic filing identification number (EFIN)
電子報稅識別號碼 (EFIN)

electronic funds withdrawal (EFW)
電子資金提款 (EFW)

electronic report of tips
以電子方式申報小費收入

electronic return originator (ERO)
電子報稅始件者 (ERO)

electronic service
電子服務

elementary school
小學

eligibility requirements
合格條件

email
電子郵件

employee
員工

employee benefits
僱員福利

employee retention credit
僱員留用抵免

employee savings plan
僱員儲蓄計劃

employee tax
僱員稅

employee's daily record of tips
僱員小費的每日記錄

employee's daily record of tips and report to the employer
僱員小費的每日記錄和向僱主的報告

employee's report of tips to employer
僱員向僱主的小費報告

employer (adjective)
僱主的

employer health plan
僱主提供的健康計劃

employer identification number (EIN)
僱主身份識別號碼 (EIN)

employer (noun)
僱主

employer tax
僱主稅

employer's supplemental tax guide
僱主附加稅務指南

employment agency
職業介紹所

employment agency fees
職業介紹費

employment related
和就業有關的

employment taxes
就業稅

enact
制定, 頒佈

endowment
捐贈

energy efficient home improvement credit
節能房屋裝修抵免

enforced collection action
強制收稅行動

enforcement of the law
執法

enrolled agent
註冊報稅代理人

enter (data in a computer)
輸入 (把數據輸入電腦)

entertainment expenses
應酬費

entry (on a return)
(在報稅單上) 填寫申報

equitable relief 衡平法免稅	exemptions, standard deduction, and filing information 免稅額，標準免稅額及報稅身份的資訊	Federal Insurance Contributions Act (FICA) 《聯邦社會保險稅責法案》(FICA)
equity (in property) (財產)淨值，資產超過其負債的餘額	expatriation tax 離境稅	Federal Payment Levy Program (FPLP) 聯邦付款徵稅計劃 (FPLP)
escrow 第三者代管契約	experience rate 經驗稅率	federal tax lien 聯邦稅抵押權
escrow account 第三者代管契約帳戶	expire 期滿	federal tax on special fuels 聯邦特別燃料稅
escrow funds 第三者代管契約款項	extended active duty 延期服役	federal taxes 聯邦稅
estate 遺產		Federal Trade Commission (FTC) 聯邦貿易委員會 (FTC)
estate tax 遺產稅	F	Federal Unemployment Tax Act (FUTA) 《聯邦失業保險稅法案》(FUTA)
estimated tax 預估稅	face value 面值，票面價格	Federal Unemployment Trust Fund 聯邦失業信托基金
estimated tax payments 預估稅繳納額	failure to deposit 未存入	federal use tax on civil aircraft 聯邦民用飛機使用稅
estimated useful life 估計使用年限	failure to file penalty 未申報罰金	feedback 意見
examination (of a tax return) 查稅 (稅務申報)	failure to pay penalty 未繳納罰金	fees 費
excess contribution 超額供款	fair market value (FMV) 公平市價 (FMV)	fellowship 大學研究生助學金
excess gains 超額收益	fair rental price 公平租金	fiat currency 法定貨幣
exchange, trade (verb) 交換, 經商 (動詞)	fair rental value 公平租賃價格	field examination (audit) 實地查稅 (審計)
exchange of like-kind property 同類財產交換	family size 家庭人數	file a tax return 報稅
exchange visitor 交換訪問者	farm 農場	file jointly 聯合報稅
excise taxes 工商稅	farm income 農場收入	file separately 分別報稅
exclusion of income for bona fide residents 真正居民的收入排除	farm operator 農場經營人	file your return on or before (month, day, year) 在 (年, 月, 日) 之前報稅
executor 執行人	farm worker 農場勞工	filing of return 稅務申報
exempt individual 豁免個人	farmer 農民	filing status 報稅身份
exemption 免稅額	farming 務農	finance charge 財務收費, 財務手續費
exemption certificate number 免稅證書號碼	fax 傳真	financial analysis 財務分析
exemption from withholding 免除預扣稅	Federal District Court 聯邦地區法院	
	Federal Employees Health Benefit Program 聯邦僱員健康保險計劃	
	federal income tax return 聯邦所得稅的報稅表	

Financial Crimes Enforcement Network (FinCEN)
打擊經濟犯罪的執法網絡，金融罪行加強執法網絡 (FinCEN)

financial institution
金融機構

financial statement
財務報表

financially disabled
喪失財務能力

fine (noun)
罰金

first-time homebuyer credit
首次購屋者抵稅優惠

fiscal year
財政年度

fishing income
漁業收入

fixing-up expenses
修理費用

flexible-benefits plan
彈性福利計劃

flexible-spending plan
彈性開支計劃

flow-through entity
轉移課稅實體

follow up
後續行動

food stamps
食品補助券

for your records
供你留作記錄

foreclosure (mortgage)
取消抵押品贖回權 (抵押貸款)

foreign account
國外帳戶

foreign assets
國外資產

foreign currency
外幣

foreign earned income
國外所得收入

foreign earned income exclusion
國外所得收入抵免部份

foreign employee
外籍僱員

foreign financial asset
國外資產

foreign government
外國政府

foreign housing deduction
國外房屋費用扣減額

foreign tax
國外稅務

foreign tax credit
國外稅收抵免優惠

foreign travel
國外旅行

form
表格

form letter
格式信件

forms:
表格:

940 Employer's Annual Federal Unemployment Tax Return
940 【雇主的年度聯邦失業稅稅表】

941 Employer's Quarterly Federal Tax Return
941 【雇主的每季聯邦稅表】

943 Employer's Annual Tax Return for Agricultural Employees
943 【農業員工的雇主年度聯邦稅表】

1040-ES Estimated Tax for Individuals
1040-ES 【個人所得預估稅表】

1040 U.S. Individual Income Tax Return
1040 【個人所得稅申報表】

1040NR U.S. Nonresident Alien Income Tax Return
1040NR 【美國非稅法定義居民所得稅報稅表】

2290 Heavy Highway Vehicle Use Tax Return
2290 【高速公路重型機動車使用稅報稅單】

2848 Power of Attorney and Declaration of Representative
2848 【委託書和代表聲明】

8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business
8300 【商貿或企業中\$10,000 以上現金收入的報告】

8849 Claim for Refund of Excise Taxes
8849 【聯邦工商稅退還索求表】

Schedule A (1040)
副表 A (1040)

Schedule H Household Employment Taxes
副表 H 【家庭服務就業稅申報】

SS-4 Application for Employer Identification Number
SS-4 【僱主稅務申報號碼申請表】

SS-8 Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding
SS-8 【預扣聯邦就業稅和所得稅就業身份認證書】

W-2 Wage and Tax Statement
W-2 【工資與稅務說明書】

W-3 Transmittal of Wage and Tax Statements
W-3 【工資與稅務說明傳送書】

W-3c Transmittal of Corrected Wage and Tax Statements
W-3c 【工資與稅務正誤說明傳送書】

W-4 Employee's Withholding Allowance Certificate
W-4 【僱員預扣稅優惠額證明書】

W-4P Withholding Certificate for Pension or Annuity Payments
W-4P 【退休金或年金付款預扣證明】

W-7 Application for IRS Individual Taxpayer Identification Number
W-7 【個人納稅識別號碼申請表】

W-9 Request for Taxpayer Identification Number and Certification
W-9 【索取納稅識別號碼和證明】

foster child
寄養子女

founder (of a trust)
(信托) 創辦人

franchise
特許經營

franchise tax
特許經營稅

Free File
免費報稅

fringe benefits
附加福利

frivolous tax return
輕率報稅

full-time employee
全職僱員

full-time student
全職學生

full-time work
全職工作

furnace (heating unit)
(供暖鍋爐) 暖爐

G

gainful employee
有收益的僱員

gainful employment
有收益的職業

gambling winnings
賭博收益

garnishments
扣押令

general partner
無限責任合伙人

generation-skipping transfer
隔代轉讓

geographical basis
地理基礎

geothermal well
地熱井

gift
饋贈, 禮物, 禮品, 贈禮

gift tax
饋贈稅

golden parachute agreement
黃金降落傘協議

goodwill
商譽

governing instrument
管理文書

grace period
寬限期

grant (noun)
授予, 贈款, 獎助金

grantor (of a trust)
信托授以人

green card
綠卡

green card test
綠卡測試

gross income
總收入

gross proceeds
總收益

gross profit
毛利, 總利潤

gross receipts
毛額, 總額收入

group health plan
團體健康計劃

group life insurance
團體人壽保險

group-term life insurance
團體定期壽險

guarantee of indebtedness
債務擔保

guaranteed issue
確保回收率的債券

guardian
監護人

H

halfway house
獲釋犯人重返社會前收容所

handicapped
殘障的, 殘疾的

handout
宣傳資料

hard fork (digital assets)
硬分叉 (數位資產)

hardship case
有特殊困难的案例

head of household
戶主, 一家之主

health benefits
健康福利

health care
醫療保健

health coverage
健康保險承保範圍

health coverage exemption
健康保險承保範圍免稅額

health coverage tax credit
健康保險減稅優稅

health insurance
健康保險

health insurance marketplace
健康保險市集

health insurance policy
健康保險計劃

hearing aid
助聽器

hearing impaired
聽覺殘障

heavy highway vehicle use tax return
高速公路重型機動車使用稅報稅表

high school
高中

highway use tax
高速公路使用稅

hobby loss
源自業餘愛好的損失

holder
持有人

holder of record
證券持有人

holding period
持有期

holiday
假期

home
家, 住宅

Home Affordable Modification Program (HAMP)
住房可負擔改造計劃 (HAMP)

home energy audit
家庭能源審計

home loan
房屋貸款

homeland security
國土安全

homepage
主頁

homeworker
家政勞務人員

hospital insurance benefits tax (Medicare)
住院保險福利稅

houseboat
居住的船宅

household
住戶, 家庭

household appliances
家用電器

household employer's tax guide
家庭僱主納稅指南

household employment taxes
家庭僱傭就業稅

household income
家庭收入

housewife
家庭主婦

housing allowance
住房津貼

I

identity protection personal identification number (IP PIN)
身份保護個人識別號碼 (IP PIN)

Identity Protection Specialized Unit (IPSU) 身份保護專業單位 (IPSU)	information return 稅務資料申報表	Internal Revenue Service (IRS) 國稅局 (IRS)
identity theft 身份竊盜	information to claim certain credits after disallowance 要求補償上一年被否決的某些優惠額的陳述	international social security agreement 國際社會安全協定
immigrant status 移民身份	inheritance 遺產, 繼承	inventory 存貨, 盤存
immigration status 移民狀態	inheritance tax 遺產稅, 繼承稅	investment income 投資收入
impose a tax 徵稅	initial markup 初始價格標高	investment tax credit 投資稅優惠
in-law 姻親	injured spouse claim 受連累的配偶申報	investors 投資者
income 收入	injury 傷害	invoice 發票
income averaging 收入平均值	innocent spouse 無辜配偶	involuntary conversion 非自願更換 (財產)
income from sources outside the U.S. 來自美國境外的收入	innocent spouse relief 無辜配偶寬免	IRS Independent Office of Appeals IRS 獨立上訴辦公室
income-producing property 創收財產	input 輸入	IRS individual taxpayer identification number (ITIN) 個人報稅識別號碼 (ITIN)
income-splitting 收入分解值	insolvency 無力償債, 破產	issue (a check) 開出 (支票), 發 (支票)
income statement 收入報表	installment 分期付款	issuer 發行人
income subject to tax (taxable income) 須納稅的收入	installment agreement 分期付款計劃	item 項目
income tax 所得稅	insulation 隔離	itemize 列舉項目
incur (a penalty) 招致 (罰款)	insurance broker 保險經紀人	itemized deductions 列舉扣除
incur (expense) 招致 (費用)	intangible assets 無形資產	items of tax preference 稅務優惠項目
incur (obligation) 招致 (債務)	Interactive Tax Assistant (ITA) 互動式稅務助手 (ITA)	itinerant 流動的
independent contractor 獨立經營的承包人	interest holder (in property) (財產) 權益持有人	<hr/> <hr/> J
individual estimated tax 預估個人稅額	interest (in a partnership) (在合夥經營中的) 權益	jeopardy assessment 稅局在稅務有風險時發的稅款徵收令
individual income 個人收入	interest income 利息收入	joint account 聯合帳戶, 共同帳戶
individual income tax 個人所得稅	interest (on money) 利息	joint and several (tax) liability 連帶 (稅務) 責任
individual retirement account 個人退休金帳戶 (IRA)	interest rate 利率	joint and survivor annuity 共同與生還者的年金
individual retirement arrangement (IRA) 個人退休計劃 (IRA)	Internal Revenue Bulletin 國稅法刊物	joint return 聯合報稅表
	Internal Revenue Code (IRC) 國稅法規 (IRC)	joint return test 聯合報稅表測試

joint tenancy
聯權共有

joint venture
合資企業

journeyworker
熟練工

junior high school
初中

juror
陪審員

jury
陪審團

jury duty
陪審員義務

K

keep records
保存記錄

Keogh Retirement Plan
Keogh 退休計劃

kickback
回扣

kind of tax
稅收類別

L

landlord
房產主

late filing penalty
延誤報稅的罰款

late payment penalty
延誤付款的罰金

later alternate valuation
後期比較估價

law enforcement officer
執法官

law enforcement personnel
執法人員

layoff
裁員

lease
租賃

leasehold improvements
租賃財產改良

lease-sale
租賃銷售

leasing of
租賃

legal expenses (for services of an attorney)
律師費

legal permanent resident
合法永久居民

legal person
法人

legal services plan
法律服務計劃

lender
貸方

lessee, tenant
承租人，租客

lessor
出租人

letterhead
箋頭，信箋

levy
徵收

levy (on a bank account)
徵收，沒收（銀行帳戶）

levy on wages
徵收，沒收（工資）

levy release
解除徵稅

liabilities
責任，債務

lien
留置權，抵押權

life annuity
養老年金

life insurance policy
壽險保單

lifetime learning credit
終身教育費抵稅優惠

limited distribution
有限分發

Limited Liability Company (LLC)
有限責任公司 (LLC)

limited partnership
有限合夥經營

listed property
列入的財產

living trust
生前信托

loan origination fees
貸款啟辦費

lobbying expenses
遊說費用

lockout
僱主停工閉廠

long-term
長期

long-term resident
長期居民

lookback period
回顧期

loss of income
收入損失

low income
低收入

low-income taxpayer
低收入納稅人

Low Income Taxpayer Clinics (LITC)
低收入納稅者服務處 (LITC)

lump sum
一次總付金額

M

maintenance (buildings)
維修，清潔及管理（樓宇）

maintenance (of a household)
維持生計（家庭）

make payable to
付款抬頭

marginal cost
邊際成本

marginal revenue
邊際收益

marginal tax rate
邊際稅率

mark-to-market tax
以市值價計稅

mark-up; markup (profit)
標高價格；標高價格（利潤）

marketplace (ACA-related)
市集（關於 ACA）

marriage certificate
結婚證書

married
已婚

master's degree in
某學科的碩士學位

math error
計算錯誤

Medicaid
聯邦醫療補助

Medicaid waiver payments
聯邦醫療補助免除付款

Medical Assistance Program
醫療補助計劃

medical expenses
醫療費

medical insurance benefits
醫療保險福利

medical insurance premiums
醫療保險保費

Medicare
聯邦老年人（住院）醫療保險，聯邦醫療保險

merger
合併

meter
（測量或計時）儀表，公尺

middle school
中學

migrant worker
季節性工人，流動工人

mileage rate
里程計算率

military differential pay
軍人差別工資

minimum essential coverage (MEC)
最低基本保險 (MEC)

minimum payment
最低付款

minimum wage
最低工資

mining (digital assets)
挖礦（數位資產）

mining activities
採礦活動

miscellaneous expenses
雜項開支

mobile home
移動寓所

modified accelerated cost recovery system (MACRS)
修正後加速成本回收系統 (MACRS)

modified adjusted gross income (MAGI)
再調整後的總收入 (MAGI)

money order
匯票

monthly payments
月支付額

mortgage
房屋貸款，抵押

mortgage interest
房屋貸款利率

mortgagee
抵押權人

mortgagor
抵押債務人

motor home
汽車寓所

moving expenses
搬家費

multilevel marketing
多層次營銷

multinational corporation
多國公司，跨國公司

multiple support
多方撫養

mutual fund
共同基金

N

national (citizenship)
國民（公民身份）

National Housing Act
國家住房法

natural disaster
天然災禍

natural person
自然人

naturalized (citizenship)
歸化（公民身份）

negligence penalty
疏忽罰金

net earnings
淨利潤

net earnings from self-employment
自營職業的純利潤

net income
淨收入

net investment income tax (NIIT)
淨投資收入稅 (NIIT)

net operating loss
淨營業虧損

net operating loss carryback (or carryforward)
淨營業虧損抵前（或結轉）

net profit
純利潤

net receipts
淨收入

net sales
淨銷售

net tax liability
淨納稅義務

newsletter fund
時事通訊資金

nominal value
票面價值

nominee
被提名人

nondeductible
不可抵扣

non-employee; nonemployee
非員工

nonemployee compensation
非僱員報酬

non-fungible token
非同質化代幣

non-streamlined installment agreement
非流線性分期付款協議

nonaccountable plan
非實報實銷計劃

noncustodial parent
非監護方父母

nondividend distribution
非股利分配

nonrefundable credits
不可退稅的優惠

nonresident alien
非稅法定義居民

nonstatutory stock option
非法定的認股權

nonwork day
非工作日

North American Free Trade Agreement (NAFTA)
《北美自由貿易協定》
(NAFTA)

North Atlantic Treaty Organization (NATO)
北大西洋公約組織 (NATO)

notarized documents
公證文件

notary public
公證人

note
期票，債券

notice
通知

notice of levy
沒收通知書

nursing care
護理

nursing home
護理療養院

O**obsolescence**

報廢，作廢

offer in compromise

折衷付稅提議

office examination (audit)

在國稅局辦公室進行的查稅（審計）

Office of Chief Counsel

首席顧問辦公室

offset

抵銷

old age pension

老年退休金

on-the-job training course

在職訓練課程

online payment

線上付款

Online Payment Agreement (OPA) Application

線上付款協議(OPA)申請

operating cost

營業費用

optional mileage allowance

可選的里程計算津貼

optional tax

可選稅

ordinary and necessary

通常的與必須的

original issue discount (OID)

原始發行折價 (OID)

out-of-pocket (actual) expenses

自付（實際）費用

outside salesperson

外出推銷員

overpayment

超額支付

owner/co-owner

業主／共同業主

paid preparer

有償報稅員

P**Paperwork Reduction Act**

《減少文書工作法案》

parent company

母公司

part-time employee

非全日僱員

part-time student

非全日制學生

part-time work

兼職工作

partner

合夥人

partnership

合夥經營

partnership interest

合夥權益

passive activity loss

納稅人未直接參與的經營活動虧損，間接運作虧損

pass-through entity; passthrough entity

傳遞實體

password

暗碼，密碼

patronage dividends

贊助人股息

pay-as-you-go system

隨賺隨交體制

pay period

工資支付期

pay stub

工資存根

payee

收款人

payer

付款人

paymaster

薪資出納員

payment

付款，支付

payment plan

償付計劃

payment voucher

付款單據

payroll

工資表，工資總額

payroll service provider

工資表服務提供者

penalty

罰款，處罰

penalty for premature withdrawal

提前取款的罰金

penalty for underpayment

缺額付款的罰金

penalty for underpayment of estimated tax

缺額支付預估稅款的罰金

pension

養老金

Pension Benefit Guaranty Corporation (PBGC) beneficiaries

退休金福利保證公司(PBGC)受益人

pension plan

退休金計劃

per capita

人均

per diem

出差補貼，日率制

periodic payments

定期付款

permanent resident

永久居民

permanently and totally disabled

終生完全殘障

personal exemptions

個人免稅額

personal expenses

非商業支出

personal holding company

私人持股公司

personal property tax

動產稅，個人物業稅

personal property (vs. business)

個人資產（vs 商業資產）

personal property (vs. real estate)

動產（區別於房地產，不動產）

personal service income

個人服務所得收入

personal services

個人服務

personal use property

為私人使用的財產

personally identifiable information (PII)

身份識別資訊 (PII)

petitioner, applicant

申請人

phaseout (of exemption)

逐步撤消免稅額

phishing

網路釣魚

piecework

計件工作

Plain Writing Act

《文字淺顯法案》

plan year

計劃年度

plug-in electric drive motor vehicle credit
插電式電動馬達汽車的稅收抵免

plug-in electric vehicle credit
插電式電動車稅收抵免

PO box
郵政信箱

portfolio interest
投資人證券總額的利息

postal money order
郵政匯票

potential eligible individual
可能合格人士

power of attorney
委托代理證書

pre-addressed envelope
回郵信封

pre-existing exclusions
原有的免除（責任）

prefabricated
預製的

premature withdrawal
提前提款

premium
保險金

premium tax credit
保費稅額抵免優惠

prepaid income
預付收入

preparer tax identification number (PTIN)
報稅員稅務識別編號 (PTIN)

prepayment penalty
提前償付的罰金

Presidential Election Campaign Fund
總統選舉贊助金

pretax
稅前

prevailing wage and apprenticeship requirements
現行工資和學徒要求

principal (contract)
（借貸契約的）本金

principal place of abode
主要居住地

principal place of business
主要營業地點

Privacy Act
《隱私權保護法》

private foundation
私人基金

private industry
私營行業

prize (prizes and awards)
獎金，獎賞

professional preparer
專業報稅代辦

profit
利潤

profit and loss statement
損益表

profit-seeking activity
圖利活動

profit-sharing plan
利潤分成計劃

promissory note
期票，本票

proof of credit (for credit rating purposes)
（提供信用率的）信用證明

property tax
地產稅

provider of medical care
醫療服務提供者

public law
公法

public retirement system
公共退休制度

public utility
公用事業

punitive damages
懲罰性賠償

Q

qualified
合格的，符合規定的

qualified business income deduction
合格營業收入扣除額

qualified disability trust
合格的殘障信託

qualified educational expenses
合格的教育費用

qualified health coverage
符合規定的醫療承保範圍

qualified health plan
合格的醫療保險計劃

qualified investment entity
合格投資實體

qualified plan
合格的計劃

qualified reservist distributions
合格的預備役人員分配

qualified retirement plan
合格退休計劃

qualified terminable interest property (QTIP) trust
限制性壽終財產權益(QTIP)信託

qualify
合格

qualifying child
合格子女

qualifying relative
合格親屬

qualifying surviving spouse
合格的尚存配偶

qualifying widower
合格鰥夫

R

railroad retirement
鐵路員工退休

Railroad Retirement Tax Act (RRTA)
《鐵路員工退休稅務法》(RRTA)

rate
利率

real currency
真實貨幣

real estate
房地產

real estate investment
房地產投資

real estate investment trust (REIT)
房地產投資信託 (REIT)

real estate mortgage investment conduit (REMIC)
房地產抵押投資聯合體 (REMIC)

real estate tax
房地產稅

realized gain
認列收益

reasonable cause
合理原因

reasonable expenses
合理費用

recapture
收復

recapture clause
收復條款

recognized gain
認可收益

reconcile
沖銷

record
記錄

records (substantiation)
記錄 (證實)

redeem a bond
兌現債券

Reemployment Trade Adjustment Assistance (RTAA)
轉行調整補助計劃 (RTAA)

refinancing
重新貸款

refresher course
復習課程

refund of tax
退稅

refundable tax credit
可退稅的稅額抵免優惠

register (an automobile) (verb)
(汽車) 登記註冊

registered holder
註冊持有人

regulated investment company (RIC)
受政府條例管制的投資公司 (RIC)

regulations
規例

related companies
相關公司

related taxpayers
相關納稅人

relationship test
關係測試

relatives
親屬

relief from joint responsibility
免除聯合報稅稅款責任

remittance (of funds)
匯款

remuneration
報酬

rent
租金

repayment
償還

repeal
廢除

reportable income
應申報收入

reporting agent
報告代理人

residency test
居民身份認證測試

resident alien
稅法定義的居民

residential clean energy credit
住宅清潔能源抵免

residential energy credits
住宅能源抵稅優惠

residential property
住宅产业

residential property (home)
住宅产业 (家)

residential rental property
出租房產

responsible party
責任方

retail price
零售價

retail space
零售區域

retailer
零售商

retained tax
留存稅金

retirement
退休

retirement income
退休收入

retirement income ceiling
退休收入上限

retirement or pension plan
退休或退休金計劃

return
回報, 投資回報率

return preparers
報稅員

returns and allowances
退貨和折讓

revenue agent
稅案調查員

revenue officer
收稅專員

revenue procedure
稅務手續指南

revenue ruling
稅務裁決條文指南

revenue sharing
收益分享

revoke
撤銷

revolving account
循環帳戶

rollover
轉存

room and board
食宿

routing number
路由號碼

royalty
特許費, 版權使用費

S

S corporation
小型企業股份公司

safe harbor
安全港

safe haven
避風港, 容許幅度標準

sailing permit
離境許可證

salary
薪金

sale or exchange
銷售或交換

sales tax
銷售稅

salvage value
殘餘資產價值

sanction (noun)
認可, 制裁

savings and loan association
儲蓄貸款會

savings bond
儲蓄公債

schedule (tax)
附表 (稅)

scholarship
獎學金

school bonds
修建學校公債

seasonal unemployment
季節性失業

section (administration)
(行政) 科, 部門

securities
證券

Securities and Exchange Commission 證券交易委員會	sharing economy (gig economy) 共享經濟 (零工經濟)	specific charge-off method 特定壞帳沖銷法
seize 強取, 沒收	sheltered workshop 殘疾人收容所工廠	spouse/nonspouse 配偶/非配偶
seizure 扣押	short sale (real estate) 賠本出售 (房地產)	stablecoins 穩定幣
self-employed worker 自僱人	short-term 短期	staking (digital assets) 質押 (數位資產)
self-employment 自僱	short-term payment plan 短期償付計劃	staking activities (digital assets) 質押活動 (數位資產)
self-employment retirement plan 自僱人退休計劃	sick leave 病假	standard deduction 標準扣除
self-employment tax (SE tax) 自僱稅 (SE 稅)	sick pay 病假工資	standard mileage rate 標準里程計算率
semiweekly depositor 每週兩次存繳稅款者	single 單身	State Children's Health Insurance Program (SCHIP) 州兒童健康保險計劃 (SCHIP)
separate income (in a community property state) 屬於個人的收入 (某些州法允許的共有財產均分制)	single-member LLC 單一成員有限責任公司	state insurance agency 州保險業管理局
separate maintenance 分居撫養費	small business 小型企業	state taxes 州稅
separate property (in a community property state) 分屬財產 (某些州法允許的共有財產均分制)	Small Business Administration (SBA) 小型企業管理局 (SBA)	State Workforce Agency 州勞務管理局
separation agreement 分居協議	Small Business Health Options Program (SHOP) 小企業健康選項計劃 (SHOP)	statute 法令
serve a summons 送達傳票	small business owner 小企業主	statute of limitations 法規時效
Service Center 服務中心	small business payroll tax credit for increasing research activities 小企業增加研究活動的工資稅稅收優惠	statutory employee 法定僱員
Setting Every Community Up for Retirement Enhancement 2.0 Act (SECURE 2.0 Act) 讓每個社區為退休做好準備 2.0 法案 (SECURE 2.0 法案)	small business taxpayer 小型企業納稅人	statutory lien 法令扣押權
settlement date 結算過戶日	small tax case procedure 小額稅務案例處理手續	stepchild 繼子女
severance pay 離職金	social security 社會安全	stock dividends 股息
share accounts (as in credit unions) (信貸儲蓄) 聯名帳戶	social security account 社會安全帳戶	stock in trade (inventory) 貿易存貨 (庫存)
share-farming 收益分成的農耕制	social security benefits 社會安全福利金	stock option plan 認股權計劃
shared responsibility payment 共擔責任付款	Social Security Disability Insurance (SSDI) 社會安全殘障保險(SSDI)	stock purchase plan 認股計劃
shareholder 股東	sole proprietor 獨資經營業主	stockbroker 股票經紀人
shares of stock 股票	special assessment 特種稅收	stocks (investment) 股票 (投資)
	special withholding allowance 特別預付稅額扣款優惠額	straight-line depreciation 直線折舊法
		streamlined installment agreement 流線型分期付款協議
		strike benefits 罷工津貼

student loan 學生貸款	T	tax exemption 免稅，免稅額
subject to tax 要繳稅	tab (information technology) 選項卡 (資訊科技)	tax (for special funds or general revenue) (特別資金或者一般收入的) 稅金
subject to U.S. income tax withholding 須預扣美國所得稅	talking tax forms 有聲稅表	tax form 稅表
subject to withholding 要預扣稅	tangible assets 有形資產	tax-free zone 免稅區
subsidy 津貼	tangible personal property 有形個人財產	tax haven country 避稅港國度
substantial equivalence test 實質等同測試	tax account information 報稅帳戶資訊	tax home 以住處為據的納稅地
substantial gainful activity 實質有酬活動	tax (adjective) 有關稅務的	tax household 納稅家庭
substantial presence 實質存在	tax auditor 稅務審查員	tax incentive 稅收鼓勵
summary of income and deductions 收入和扣除總結	tax avoidance 避稅	tax liability 納稅義務
summons 傳票	tax base 課稅基礎	tax loophole 稅法漏洞
Supplemental Nutrition Assistance Program (SNAP) 補充營養援助計劃(SNAP)	tax benefit 稅益	tax on gambling winnings 賭博所得稅
Supplemental Security Income (SSI) 社會安全生活補助金 (SSI)	tax bill 稅單	tax penalty 稅務罰款
supplementary Medicare insurance for the aged 老年人補充住院醫療保險	tax bracket 稅率等級	tax period 報稅期
support (personal) 撫養 (私人)	tax computation 稅額計算	tax policy 稅收政策
support test 被撫養人身份測試	tax computation worksheet 稅額演算單	tax preference items subject to minimum tax 要繳最低限額稅的稅收優惠項目
supporting documents 佐證文件	Tax Counseling for the Elderly (TCE) 老年人稅務輔導 (TCE)	tax preparer 代報稅人
supporting form 佐證表格	tax court 稅務法庭	tax professional 稅務專業人員
surcharge 附加費	tax credit 稅額抵免優惠	tax provision 稅收條款
surtax 附加稅	Tax Cuts and Jobs Act 減稅和就業法案	tax rate 稅率
surviving spouse 尚存配偶	tax deductible 可扣稅	tax rate schedule 稅率表
sustainable aviation fuel 永續航空燃料	tax-deferred income 延期納稅收入	tax rebate 退稅
Systemic Advocacy (SA) 系統性權益機制 (SA)	tax dispute 稅務爭議	tax relief 稅收寬減
Systemic Advocacy Management System 系統性權益管理系統	tax evasion 漏稅，逃稅	tax relief for victims of terrorist attacks 對恐怖主義襲擊受害人稅收寬減
	tax-exempt income 免稅收入	tax return 報稅表
	tax-exempt stated interest 免稅既定利息	

tax shelter 避稅手段，避稅計劃	technical school 技術學校	total tax due 應繳總稅額
tax statement (bill) 收稅單	Telecommunications Relay Services (TRS) 電信中繼服務(TRS)	totalization agreement 整體協議
tax status 報稅身份	Temporary Assistance for Needy Families (TANF) 對困難家庭的臨時補助 (TANF)	townhouse 連棟屋
tax stimulus 稅收刺激	temporary seasonal workers 季節性臨時工	Trade Adjustment Assistance (TAA) 貿易調整援助 (TAA)
tax table 稅率表	tenancy by the entirety 共同保有權	Trade Adjustment Assistance (TAA) benefits 貿易調整援助(TAA)利益
tax table income 稅率表顯示的收入額	tenancy in common 共有財產	Trade Adjustment Assistance (TAA) participants 貿易調整援助(TAA)參與者
Tax Topics 稅務主題	tenant 租戶	trade (exchange) 交換
tax treatment (of community income) (共有財產均分制) 稅制	tenant-stockholder 租戶股東	trade name 企業名稱
tax withheld at source 從源預扣的稅款	tentative credit 暫定優惠額	trade (noun) 貿易, 行業, 行當
tax year 稅務年度	term (time) 期限	trade or business 貿易或商務
taxable 應納稅的	testament 遺囑	trade readjustment assistance 貿易再調整援助
taxable benefits 應稅福利	theft 竊盜	trader 商人, 交易員
taxable bond 應納稅債券	third party 第三者	trailer 拖車
taxable income 應納稅收入	third-party designee 第三者被指定人	trainee 實習生
taxable stocks 應納稅股票	third-party payer 第三者償付人	training 訓練
taxable year 應徵稅的年度	tiebreaker rules 決勝局規則	transcript 謄本
taxpayer 納稅人	tie-breaking rule 決勝局規則	transfer 轉讓
Taxpayer Advocacy Panel 納稅人辯護服務委員會	time basis 時間基礎	transferee 受讓人
Taxpayer Advocate 納稅人權益	tip (advice) 提示	transferor (trusts) (信托) 過戶經辦人
Taxpayer Advocate Service (TAS) 納稅人權益服務處 (TAS)	tip (gratuity) 小費	travel allowance 旅行津貼
Taxpayer Assistance Center (TAC) 納稅人協助中心 (TAC)	tips deemed to be wages 視為工資的小費	travel expenses 旅行費用
taxpayer identification number (TIN) 納稅人識別號碼 (TIN)	toll 通行費	traveling salesperson 外勤推銷員
Taxpayer Protection Program (TPP) 納稅人保護計劃 (TPP)	toll call 收費電話	Treasury bill 短期國庫券
taxpayer rights 納稅人權利	toll-free number 免費 (電話)	Treasury bond 長期國庫券

Treasury Department (U.S.)
(美國) 財政部

Treasury Inspector General for Tax Administration (TIGTA)
財政部稅務行政監察長 (TIGTA)

Treasury note
中期國庫券

treaty-based return position disclosure
基於條約的申報表狀況披露

truck
貨車

truck-tractor
拖拉機貨車

trust
信托

trust company
信托公司

trust fund
信托基金

trustee
受托人

tuition
學費

U

uncollected FICA tax
未收取的社會安全保險稅

underpayment
支付不足

underreported taxes
報告不足的稅金, 低報稅金

underwriter (securities)
(證券) 承銷人, 經營人

undistributed earnings
未分配的收益

undue hardship
過度困苦

unearned income
非勞動收入

unemployment
失業

unemployment compensation
失業救濟金

unemployment tax
失業稅

union
工會

United States–Mexico–Canada Agreement (USMCA)
美國-墨西哥-加拿大協定(USMCA)

university
大學

unpaid balance
未付清的餘額

untaxed (before taxes)
未征稅的(稅前)

untaxed (tax free)
免稅的

upward mobility program
培訓輔導計劃

U.S. Citizenship and Immigration Services (USCIS)
美國公民與移民服務局 (USCIS)

U.S. District Court
聯邦地區法院

U.S. Military Health Care System
美國軍人醫療保健制度

U.S. national
美國國民

U.S. Postal Service
美國郵政服務

user fee
用戶費用

utilities
水電煤氣費

V

valuation
估價

van
貨車

virtual currency
虛擬貨幣

voice prompts
電話錄音提示

voluntary compliance
依法申報, 自願遵從

Volunteer Income Tax Assistance (VITA)
免費報稅服務 (VITA)

W

wager
賭注

wages
工資

wages (daily)
每日工資

waiting period
等待期

waiver
放棄, 放棄聲明

waiver of the enrollment in training requirement
免除培訓要求

wash sale
假售回購, 洗售

web page
網頁

website
網站

welfare
福利救濟

welfare recipient
接受福利救濟者

whistleblower
檢舉者

wholesale
批發

will
遺囑

windfall profits
意外利潤

wire transfer
電匯

withheld tax
預扣的稅金

withholding allowance
預扣稅金的優惠

withholding of tax
預扣稅金

withholding of tax at source
從源預扣的稅款

work for oneself
自我經營

Work Incentive Program
僱用特需員工的稅收獎勵計劃

work opportunity credit
工作機會抵稅優惠

workers' compensation
工傷補償

workfare payments
勞動福利計劃補助款

working day
工作日

working hours
工作時間

worksheet
工作單

worldwide income
全球性的收入

worthless security
無價值的證券

write-in adjustment
寫入調整項目

write-off (accounting)
銷帳，沖銷

Y

yearly rate
年計算率

yield
收益

yield to maturity (bonds)
到期收益

Z

ZIP code
郵區號碼