

# Publication 850 (EN-CN-T)

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

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installment agreement

分期付款計劃

insulation

隔離

insurance broker

保險經紀人

intangible assets

無形資產

Interactive Tax Assistant (ITA)

互動式稅務助手 (ITA)

interest holder (in property)

(財產) 權益持有人

interest (in a partnership)

(在合夥經營中的) 權益

interest income

利息收入

interest (on money)

利息

interest rate

利率

Internal Revenue Bulletin

國稅法刊物

Internal Revenue Code (IRC)

國稅法規 (IRC)

Internal Revenue Service (IRS)

國稅局 (IRS)

inventory

存貨，盤存

investment income

投資收入

investment tax credit

投資稅優惠

invoice

發票

involuntary conversion

非自願更換（財產）

IRS individual taxpayer identification number  
(ITIN)

個人報稅識別號碼 (ITIN)

issue (a check)

開出（支票），發（支票）

item

項目

itemize

列舉項目

itemized deductions

列舉扣除

items of tax preference

稅務優惠項目

## **J**

jeopardy assessment

稅局在稅務有風險時發的稅款徵收令

joint account

聯合帳戶，共同帳戶

joint and several (tax) liability

連帶（稅務）責任

joint and survivor annuity

共同與生還者的年金

joint return

聯合報稅表

joint tenancy

聯權共有

joint venture

合資企業

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

lease-sale

租賃銷售

legal expenses (for services of an attorney)

律師費

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

living trust

生前信托

loan origination fees

貸款啟辦費

lockout

僱主停工閉廠

long-term

長期

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-up

標高價格

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 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 (virtual currency)

採收（虛擬貨幣）

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

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）

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 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 sales

淨銷售

newsletter fund

時事通訊資金

nominal value

票面價值

nominee

被提名人

non-employee

非員工

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

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)

notarized documents

公證文件

notary public

公證人

note

期票，債券

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

## **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

password

暗碼，密碼

patronage dividends

贊助人股息

pay-as-you-go system

隨賺隨交体制

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

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 ( 區別于房地產，不動產)

personal service income

個人服務所得收入

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

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

principal (contract)

(借貸契約的) 本金

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

醫療服務提供人

public law

公法

public retirement system

公共退休制度

public utility

公用事業

## Q

qualified

合格的，符合規定的

qualified business income deduction

合格營業收入扣除額

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 plan

合格的計劃

qualified reinvestment plan (of a public utility)

符合規定的（公用事業）收益再投資計劃

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 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 estate

房地產



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

受政府條例管制的投資公司

regulations

規例

related companies

相關公司

related taxpayers

相關納稅人

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

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 energy credits

住宅能源抵稅優惠

residential property (home)

住宅产业

residential rental property

出租房產

responsible party

責任方

retail price

零售價

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

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

royalty

特許費，版權使用費

## **S**

S corporation

小型企業股份有限公司

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

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

seize

強取, 沒收

seizure

扣押

self-employed worker

自僱人

self-employment

自僱

self-employment retirement plan

自僱人退休計劃

self-employment tax

自僱稅

semiweekly depositor

每週兩次存繳稅款者

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）

separate maintenance

分居撫養費

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）

separation agreement

分居協議

serve a summons

送達傳票

Service Center

服務中心

settlement date

結算過戶日

severance pay

離職金

share accounts (as in credit unions)

(信貸儲蓄) 聯名帳戶

share-farming

收益分成的農耕制

shared responsibility payment

共擔責任付款

shareholder

股東

shares of stock

股票

sheltered workshop

殘疾人收容所工廠

short sale (real estate)

賠本出售（房地產）

short-term

短期

short-term payment plan

短期償付計劃

sick leave

病假

sick pay

病假工資

single

單身

small business

小型企業

Small Business Administration (SBA)

小型企業管理局 (SBA)

Small Business Health Options Program  
(SHOP)

小企業健康選項計劃 (SHOP)

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

small businessman

小商人

small tax case procedure

小額稅務案例處理手續

social security

社會安全

social security account

社會安全帳戶

social security benefits

社會安全福利金

sole proprietor

獨資經營業主

special assessment

特種稅收

special withholding allowance

特別預付稅額扣款優惠額

specific charge-off method

特定壞帳沖銷法

spouse/nonspouse

配偶／非配偶



standard deduction

標準扣除

standard mileage rate

標準里程計算率

State Children's Health Insurance Program  
(SCHIP)

州兒童健康保險計劃 (SCHIP)

state insurance agency

州保險業管理局

state taxes

州稅

State Workforce Agency

州勞務管理局

statute

法令

statute of limitations

法規時效

statutory lien

法令扣押權

stepchild

繼子女

stock dividends

股息

stock option plan

認股權計劃

stock purchase plan

認股計劃

stockbroker

股票經紀人

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

subject to tax

要繳稅

subject to withholding

要預扣稅

subsidy

津貼

summary of income and deductions

收入和扣除總結

summons

傳票

Supplemental Security Income (SSI)

社會安全生活補助金 (SSI)

supplementary Medicare insurance for the aged

老年人補充住院醫療保險

support (personal)

撫養（私人）

support test

被撫養人身份測試

supporting documents

佐證文件

supporting form

佐證表格

surcharge

附加費

surtax

附加稅

surviving spouse

尚存配偶

Systemic Advocacy (SA)

系統性權益機制 (SA)

Systemic Advocacy Management System

系統性權益管理系統

## **T**

talking tax forms

有聲稅表

tangible assets

有形資產

tangible personal property

有形個人財產

tax account information

報稅帳戶資訊

tax (adjective)

有關稅務的

tax auditor

稅務審查員

tax base

課稅基礎

tax benefit

稅益

tax bill

稅單

tax bracket

稅率等級

tax computation

稅額計算

tax computation worksheet

稅額演算單

Tax Counseling for the Elderly (TCE)

老年人稅務輔導 (TCE)

tax court

稅務法庭

tax credit

稅額抵免優惠

tax deductible

可扣稅

tax-deferred income

延期納稅收入

tax dispute

稅務爭議

tax evasion

漏稅，逃稅

tax-exempt income

免稅收入



tax exemption

免稅，免稅額

tax (for general revenue)

(一般收入的) 稅金

tax (for special funds)

(特別資金的) 稅金

tax form

稅表

tax-free zone

免稅區

tax haven country

避稅港國度

tax home

以住處為據的納稅地

tax household

納稅家庭

tax incentive

稅收鼓勵

tax liability

納稅義務

tax loophole

稅法漏洞

tax on gambling winnings

賭博所得稅

tax penalty

稅務罰款

tax period

報稅期

tax policy

稅收政策

tax preference items subject to minimum tax

要繳最低限額稅的稅收優惠項目

tax preparer

代報稅人

tax provision

稅收條款

tax rate

稅率

tax rate schedule

稅率表

tax rebate

退稅

tax relief

稅收寬減

tax relief for victims of terrorist attacks

對恐怖主義襲擊受害人稅收寬減

tax return

報稅表

tax shelter

避稅手段，避稅計劃

tax statement (bill)

收稅單

tax status

報稅身份

tax table

稅率表

tax table income

稅率表顯示的收入額

Tax Topics

稅務主題

tax treatment (of community income)

(共有財產均分制) 稅制

tax withheld at source

從源預扣的稅款

tax year

稅務年度

taxable

應納稅的

taxable benefits

應稅福利

taxable bond

應納稅債券

taxable income

應納稅收入

taxable stocks

應納稅股票

taxable year

應徵稅的年度

taxpayer

納稅人

Taxpayer Advocacy Panel

納稅人辯護服務委員會

Taxpayer Advocate

納稅人辯護

Taxpayer Advocate Service (TAS)

納稅人辯護服務處 (TAS)

Taxpayer Assistance Center (TAC)

納稅人協助中心 (TAC)

taxpayer identification number (TIN)

納稅人識別號碼 (TIN)

Taxpayer Protection Program (TPP)

納稅人保護計劃 (TPP)

taxpayer rights

納稅人權利

technical school

技術學校

Temporary Assistance for Needy Families  
(TANF)

對困難家庭的臨時補助 (TANF)

temporary seasonal workers

季節性臨時工

tenancy by the entirety

共同保有權

tenancy in common

共有財產

tenant

租戶

tentative credit

暫定優惠額

term (time)

期限

testament

遺囑



theft

竊盜

third party

第三者

third-party designee

第三者被指定人

third-party payer

第三者償付人

tie-breaking rule

公平處理法則

tip (advice)

提示

tip (gratuity)

小費

tips deemed to be wages

視為工資的小費

toll

通行費

toll call

收費電話

toll-free number

免費（電話）

total tax due

應繳總稅額

townhouse

連棟屋

Trade Adjustment Assistance (TAA)

貿易調整援助 (TAA)

Trade Adjustment Assistance (TAA) benefits

貿易調整援助(TAA)利益

Trade Adjustment Assistance (TAA)  
participants

貿易調整援助(TAA)參與者

trade (exchange)

交換

trade-import firm

進口貿易公司

trade name

企業名稱

trade (noun)

貿易, 行業, 行當

trade or business

貿易或商務

trade readjustment assistance

貿易再調整援助

trailer

拖車

transcript

謄本

transfer

轉讓

transferee

受讓人

transferor (trusts)

(信托) 過戶經辦人

travel allowance

旅行津貼

travel expenses

旅行費用

traveling salesperson

外勤推銷員

Treasury bill

短期國庫券

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

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

未賺到的收入

unemployment

失業

unemployment compensation

失業救濟金

unemployment tax

失業稅

union

工會

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

user fee

用戶費用

utilities

水電煤氣費

## **V**

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

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

僱傭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-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

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