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

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Volume 1 of 2



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介紹

This glossary has been developed by the Tax Forms and Publications Division of the Internal Revenue Service (IRS). 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).

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。任何包含與本詞彙表一致的語言的發

布都應足以滿足有關納稅人權利和義務的一般指導的目的。

本詞彙表不是法律文件，其中的任何術語均不應被理解為改變法律、法規或任何其他權威先例的任何規定的含義。儘管讀者可能會將翻譯後的術語理解成特定含義，但這些術語的法律含義受法律、法規以及行政和司法決定的控制。我們會定期進行審查，以確定是否需要進行增刪或修訂。

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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

American Rescue Plan Act of 2021 (ARP)

2021 年美國救援計畫法案(ARP)

amortizable premium on taxable bonds

應稅債券的攤銷溢價

amortized bond premium

攤銷債券溢價

amount realized

實得金額

announcement

通知

annual income

年收入

annual leave

年度假期

annualized income installment method

按年度計算分期支付收入的方法

annuity

年金

annuity bond

年金債券

appeal (noun)

上訴

appeal rights

上訴權

appeal (verb)

提出上訴

applicable large employer (ALE)

適用的大型僱主 (ALE)

applicant

申請人

application for a social security card

社會安全卡的申請

application for IRS individual taxpayer
identification number

聯邦個人納稅識別號碼申請書

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

appraiser

估價人

appreciation (increase)

升值 (增加)

apprentice

學徒

arbitrators

仲裁人

Archer MSA

阿切爾醫療存款帳戶

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

area code

電話區碼

armed forces'tax guide

軍隊稅務指南

arrangement

安排

arrears

欠款

as-you-go basis

隨賺隨交為基礎

assess

評估，徵收

assessed self-employment tax

徵收的自僱稅

assessment of tax

征收稅款

asset forfeiture

資產沒收

assets

財產，資產

assignee

受讓人

attachment

附件

attest (verb)

證明

attestation clause (noun)

證明條款

attorney-in-fact

代理人

audit

查稅

Audit Division

查稅部門

audit of a return

報稅表審查

auditor

審查員

authenticate

證實

authorized IRS e-fileprovider

經國稅局授權的電子報稅服務商

auto tag

汽車牌照

average tax rate

平均稅率

award (prizes and awards)

獎勵（獎金，獎賞）

B

back taxes

拖欠稅款

backpay

拖欠工資

backslash (information technology)

反斜線（資訊科技）

backup withholding

備用預扣稅款

bad debt

壞帳

balance

收支平衡，餘額

balance sheet

資產負債表

bank failure

銀行倒閉

bank statement

銀行結算單

bankruptcy

破產

bankruptcy estate

破產財產

barter

以物易物

barter exchange (noun)

以物易物交換

bartering income

以物易物收入

base cost

基礎成本

basis

基礎

battery storage technology

電池儲存技術

beneficiary

受益人

benefits

福利

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

商業信托

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

certifiedcopy

檢定副本

certifiedmail

紀錄式郵遞

certifiedpublic 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

直接扣繳分期償付協議

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

衡平法免慰

equity (in property)

(財產) 淨值，資產超過其負債的餘額

escrow

第三者代管契約

escrow account

第三者代管契約帳戶

escrow funds

第三者代管契約款項

estate

遺產

estate tax

遺產稅

estimated tax

預估稅

estimated tax payments

預估稅繳納額

estimated useful life

估計使用年限

examination (of a tax return)

查稅 (稅務申報)

excess contribution

超額供款

excess gains

超額收益

exchange, trade (verb)

交換, 經商 (動詞)

exchange of like-kind property

同類財產交換

exchange visitor

交換訪問者

excise taxes

工商稅

exclusion of income for bona fide residents

真正居民的收入排除

executor

執行人

exempt individual

豁免個人

exemption

免稅額

exemption certificatenumber

免稅證書號碼

exemption from withholding

免除預扣稅

exemptions, standard deduction, and
filinginformation

免稅額, 標準免稅額及報稅身份的資訊

expatriation tax

離境稅

experience rate

經驗稅率

expire

期滿

extended active duty

延期服役

F

face value

面值，票面價格

failure to deposit

未存入

failure to file penalty

未申報罰金

failure to pay penalty

未繳納罰金

fair market value (FMV)

公平市價 (FMV)

fair rental price

公平租金

fair rental value

公平租賃價格

family size

家庭人數

farm

農場

farm income

農場收入

farm operator

農場經營人

farm worker

農場勞工

farmer

農民

farming

務農

fax

傳真

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

Federal Insurance Contributions Act (FICA)

《聯邦社會保險稅責法案》（FICA）

Federal Payment Levy Program (FPLP)

聯邦付款徵稅計劃 (FPLP)

federal tax lien

聯邦稅抵押權

federal tax on special fuels

聯邦特別燃料稅

federal taxes

聯邦稅

Federal Trade Commission (FTC)

聯邦貿易委員會(FTC)

Federal Unemployment Tax Act (FUTA)

《聯邦失業保險稅法案》(FUTA)

Federal Unemployment Trust Fund

聯邦失業信托基金

federal use tax on civil aircraft

聯邦民用飛機使用稅

feedback

意見

fees

費

fellowship

大學研究生助學金

fiatcurrency

法定貨幣

fieldexamination (audit)

實地查稅 (審計)

filea tax return

報稅

filejointly

聯合報稅

fileseparately

分別報稅

fileyour return on or before (month, day, year)

在 (年, 月, 日) 之前報稅

filingof return

稅務申報

filingstatus

報稅身份

financecharge

財務收費，財務手續費

financialanalysis

財務分析

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)

financialinstitution

金融機構

financialstatement

財務報表

financiallydisabled

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

有特殊困難的案例

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 benefitstax (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)

identity theft

身份竊盜

immigrant status

移民身份

immigration status

移民狀態

impose a tax

徵稅

in-law

姻親

income

收入

income averaging

收入平均值

income from sources outside the U.S.

來自美國境外的收入

income-producing property

創收財產

income-splitting

收入分解值

income statement

收入報表

income subject to tax (taxable income)

須納稅的收入

income tax

所得稅

incur (a penalty)

招致（罰款）

incur (expense)

招致（費用）

incur (obligation)

招致（債務）

independent contractor

獨立經營的承包人

individual estimated tax

預估個人稅額

individual income

個人收入

individual income tax

個人所得稅

individual retirement account

個人退休金帳戶(IRA)

individual retirement arrangement (IRA)

個人退休計劃 (IRA)

information return

稅務資料申報表

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

inheritance

遺產，繼承

inheritance tax

遺產稅，繼承稅

initial markup

初始價格標高

injured spouse claim

受連累的配偶申報

injury

傷害

innocent spouse

無辜配偶

innocent spouse relief

無辜配偶寬免

input

輸入

insolvency

無力償債，破產

installment

分期付款

installment agreement

分期付款計劃

insulation

隔離

insurance broker

保險經紀人