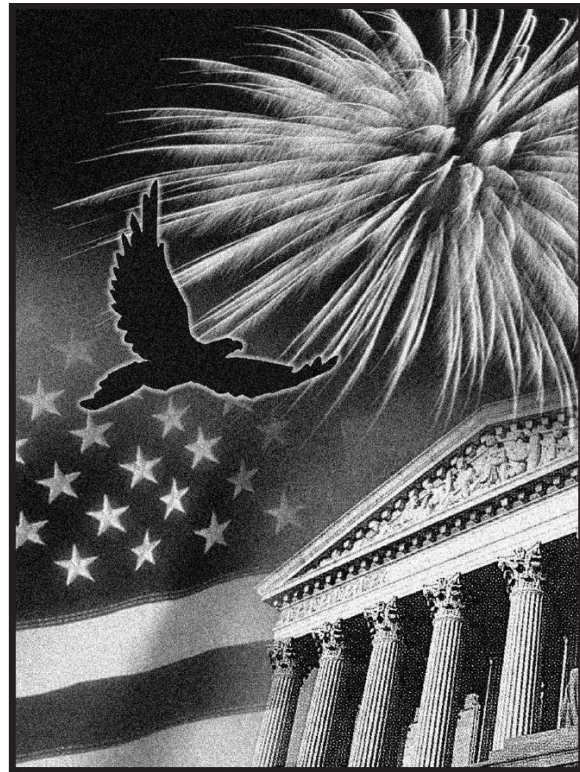


Publication 850 (EN-CN-S)

English – Chinese (Simplified) Glossary of Tax Words and Phrases

Used in Publications Issued by the IRS

Volume 1 of 2



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)



Department of the Treasury
Internal Revenue Service

Publication 850 (EN-CN-S) (Rev. 08-2018) Catalog Number 93727S
Department of the Treasury **Internal Revenue Service** www.irs.gov



Visit the Accessibility
Page on [IRS.gov](https://www.irs.gov)

This page is intentionally left blank

Contents

Topic	Regular Page	Large Print Page
Introduction	1	5
English to Chinese (Simplified)		
A	2	8
B	3	24
C	4	30
D	5	45
E	6	55
F	7	65
G	9	81
H	9	84
I	9	93
J	10	101
K	10	103
L	10	103
M	11	109
N	12	115
O	12	120

P	12	123
Q	13	135
R	14	137
S	14	145
T	16	159
U	17	177
V	18	180
W	18	181
Y	18	185
Z	18	186

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.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments).

Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit [IRS.gov/ Forms](https://www.irs.gov/forms) to download forms and publications. Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

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

年度假期

annualized income installment method

按年度计算分期支付收入的方法

annuity

年金

annuity bond

年金债券

appeal (noun)

上诉

appeal rights

上诉权

appeal (verb)

提出上诉

applicable large employer (ALE)

适用的大型雇主 (ALE)

applicant

申请人

application for a social security card

社会安全卡的申请

application for IRS individual taxpayer
identification number

联邦个人纳税识别号码申请书

application for taxpayer identification number
for pending U.S. adoptions

为即将被领养人取得纳税识别号码的申请书

appraiser

估价人

arbitrators

仲裁人

Archer MSA

阿切尔医疗存款帐户

Archer MSAs and long-term care insurance contracts

阿切尔医疗存款帐户及长期医疗护理保险合同

area code

电话区码

armed forces' tax guide

军队税务指南

arrangement

安排

arrears

欠款

as-you-go basis

随赚随交为基础

assess

评估，征收

assessed self-employment tax

征收的自雇税

assessment of tax

征收税款

asset forfeiture

资产没收

assets

财产，资产

assignee

受让人

attachment

附件

attest (verb)

证明

attestation clause (noun)

证明条款

attorney-in-fact

代理人

audit

查税

Audit Division

查税部门

audit of a return

报税表审查

auditor

审查员

authenticate

证实

authorized IRS **e-file** provider

经国税局授权的电子报税服务商

auto tag

汽车牌照

average tax rate

平均税率

award (prizes and awards)

奖励 (奖金 , 奖赏)

B

back taxes

拖欠税款

backpay

拖欠工资

backup withholding

备用预扣税款

bad debt

坏帐

balance

收支平衡，余额

balance sheet

资产负债表

bank failure

银行倒闭

bank statement

银行结算单

bankruptcy

破产

barter

以物易物

barter exchange (noun)

以物易物交换 (名词)

bartering income

以物易物收入

base cost

基础成本

basis

基础

beneficiary

受益人

benefits

福利

bequest

遗赠

bill

帐单

boilerplate

各种文件的标准条文

bona fide resident (for tax purposes)

名副其实的居民 (为税务目的)

bond

债券

bond discount

债券折扣

bond for payment of tax

付税保证金

bond income

债券收入

bond premium

债券溢价

bond retirement

债券收回

bonus

红利

bookkeeper

记帐员

bookmark (information technology)

书签 (信息技术)

borrower

贷款人

box

(表格上的) 框 , 格

bracket (tax)

(纳税) 类别等级

branch

分支 , 分行

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

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

community property

共有财产

compensation

补偿

compensation for injuries

受伤赔偿

complaint

申诉

compliance

执行

compute

计算

computer processed, computerized

计算机处理，电脑处理，电脑化

condominium

集合住宅单元，共渡公寓

confidential

保密

Consolidated Omnibus Budget Reconciliation Act (COBRA)

《联邦统一综合预算协调法》(COBRA)

constructive receipt

推定收入

contest prize

竞赛奖金

contribution

投入，供款，捐赠

contribution to capital

资本投入

conversion

转换

cooperative housing corporation

合作社式的住房公司

corporate tax

股份公司税

corporation

股份公司

court costs

出庭费

court order

法庭命令

cover by insurance

受保范围

coverage

保险范围

coverage household

保险范围家庭

Coverdell education savings account

卡沃德尔教育储蓄金帐户

covered security

需报基線証券

credit bureau

信用记录局

credit for child care expenses

托儿费优惠额

credit for the elderly or the disabled

老人或残疾人优惠额

credit for other dependents (ODC)

其他被抚养人抵税优惠 (ODC)

credit life insurance

信用人寿保险

credit one's account

入帐

credit reduction rate (FUTA)

(联邦失业税法) 失业人员优惠减税率

credit union

信用合作社

cryptocurrency

加密电子货币

currency transaction report

货币进出报告

currency transaction report by casinos

赌场货币进出报告

currently not collectible

目前无法追讨

custodial parent

监护方父母

customer outreach program

客户外展计划

customs duties

海关税

D

data

数据

data bank

数据库

data breach

资料泄漏

data entry (in a computer)

(计算机的) 数据输入 , 电脑数据输入

data transmission

数据传输

daycare center

托儿中心

dealer (commercial)

经销商

dealer (securities)

经纪人 (证券)

death benefit

身后福利

death certificate

死亡证书

decedent

死者

decree (judicial, final)

(法庭 , 最后) 判决

decree (not final)

(非终结) 判决

deduction

扣除 , 减免

default

倒账 , 违约

deferred compensation plan

延期补偿计划

deferred income

延期收入

deferred payment

延期支付

deferred taxes

延期税务

deficiency notice, notice of deficiency

欠税通知

delinquent payments

过期没付账

delinquent return

延误报税，过期报税

delinquent tax

拖欠的税款，过期税款

delinquent taxpayer

过期不纳税的人

demand for payment

应付款

denial letter, denial notice

拒绝信

Department of Health and Human Services

健康与公众服务部

Department of Labor

劳工部

Department of the Treasury

财政部

Department of Veterans Affairs

退伍军人事务部

dependency test

抚养关系验证

dependent

被抚养人

dependent care assistance payments

照顾被抚养人的资助费

dependent care expenses

被抚养人的护理费用

depletion

耗竭，损耗，折耗

deposit period ending on (month, day, year)

存款截止期限为（年，月，日）

depositor

储户存款人

depreciation

折旧

direct debit

直接存款

direct debit installment agreement

直接扣缴分期偿付协议

direct deposit

经转帐直接存款

disability benefits

残障人士补助

disability income exclusion

残障人士收入豁免

disabled

残疾的，伤残

disaster

灾难

disaster relief

灾难宽减

discharge

解除

disclosure

披露，公布

disposition (of property)

(财产) 处置

disregarded entity

忽略不计的实体

distribution

分配股息，红利或本金

distributions from pensions, annuities,
retirement or profit-sharing plans, IRAs,
insurance contracts, etc.

退休金, 年金, 退休或利润分享计划, IRA个人退休
账户, 保险合约等的发配金

distributive share (partnership)

(合伙经营) 的利润分成

dividend income

股息收入

dividends

股息

division (administration)

(管理) 部门 , (行政) 部门

divorce decree

离婚法令

domestic production activity

国内生产活动

donation

捐赠

double declining balance depreciation

双倍递减余额折旧法

double taxation

双征税

download (information technology)

下载 (信息技术)

draft

汇票

dual-status alien or dual resident alien

具有双重居民身份的外国人

due diligence

应负的责任，细心审察

dues (union)

(工会) 会费

dwelling

住所

E

e-file

电子报税

early distribution

提前分配

earned income

赚得收入，工资收入

earned income credit

低收入家庭福利优惠

earned income tax credit

低收入家庭福利优惠

earned income test

赚得收入测试

earning capacity

收入能力

education credits

教育优惠额

effectively connected income

实际相关收入

elderly

老年人

election worker

选举工作者

Electronic Federal Tax Payment System
(EFTPS)

联邦电子缴税系统 (EFTPS)

electronic filing

电子报税

electronic filing identification number (EFIN)

电子报税识别号码 (EFIN)

electronic funds withdrawal (EFW)

电子资金提款 (EFW)

electronic report of tips

以电子方式申报小费收入

electronic return originator (ERO)

电子报税始件者 (ERO)

electronic service

电子服务

elementary school

小学

eligibility requirements

合格条件

email

电子邮件

employee

员工

employee benefits

雇员福利

employee savings plan

雇员储蓄计划

employee tax

雇员税

employee's daily record of tips

雇员小费的每日记录

employee's daily record of tips and report to
the employer

雇员小费的每日记录和向雇主的报告

employee's report of tips to employer

雇员向雇主的小费报告

employer (adjective)

雇主的

employer health plan

雇主提供的健康计划

employer identification number (EIN)

雇主身份识别号码 (EIN)

employer (noun)

雇主

employer tax

雇主税

employer's supplemental tax guide

雇主附加税务指南

employment agency

职业介绍所

employment agency fees

职业介绍费

employment related

和就业有关的

employment taxes

就业税

enact

制定，颁布

endowment

捐赠

enforced collection action

强制收税行动

enforcement of the law

执法

enrolled agent

注册报税代理人

enter (data in a computer)

输入 (把数据输入电脑)

entertainment expenses

应酬费

entry (on a return)

(在报税单上) 填写申报

equitable relief

衡平法免慰

equity (in property)

(财产) 净值 , 资产超过其负债的余额

escrow

第三者代管契约

escrow account

第三者代管契约账户

escrow funds

第三者代管契约款项

estate

遗产

estate tax

遗产税

estimated tax

预估税

estimated tax payments

预估税缴纳额

estimated useful life

估计使用年限

examination (of a tax return)

查税 (税务申报)

excess contribution

超额供款

excise taxes

工商税

exclusion of income for bona fide residents

真正居民的收入排除

executor

执行人

exemption

免税额

exemption certificate number

免税证书号码

exemption from withholding

免除预扣税

exemptions, standard deduction, and filing information

免税额，标准免税额及报税身份的资讯

experience rate

经验税率

expire

期满

extended active duty

延期服役

F

face value

面值，票面价格

failure to deposit

未存入

failure to pay penalty

未缴纳罚金

fair market value

公平市价

fair rental price

公平租金

fair rental value

公平租赁价格

family size

家庭人数

farm

农场

farm income

农场收入

farm operator

农场经营人

farm worker

农场劳工

farmer

农民

farming

务农

fax

传真

Federal District Court

联邦地区法院

Federal Employees Health Benefit Program

联邦雇员健康保险计划

federal income tax return

联邦所得税的报税表

Federal Insurance Contributions Act (FICA)

《联邦社会保险税责法案》(FICA)

Federal Payment Levy Program (FPLP)

联邦付款征税计划 (FPLP)

federal tax lien

联邦税抵押权

federal tax on special fuels

联邦特别燃料税

federal taxes

联邦税

Federal Trade Commission (FTC)

联邦贸易委员会 (FTC)

Federal Unemployment Tax Act (FUTA)

《联邦失业保险税法案》(FUTA)

Federal Unemployment Trust Fund

联邦失业信托基金

federal use tax on civil aircraft

联邦民用飞机使用税

feedback

意见

fees

费

fellowship

大学研究生助学金

field examination (audit)

实地查税 (审计)

file a tax return

报税

file jointly

联合报税

file separately

分别报税

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

在 (年 , 月 , 日) 之前报税

filing of return

税务申报

filing status

报税身份

finance charge

财务收费，财务手续费

financial analysis

财务分析

Financial Crimes Enforcement Network
(FinCEN)

打击经济犯罪的执法网络，金融罪行加强执法网
络 (FinCEN)

financial institution

金融机构

financial statement

财务报表

financially disabled

丧失财务能力

fine (noun)

罚金

first-time homebuyer credit

首次购屋者抵税优惠

fiscal year

财政年度

fishing income

渔业收入

fixing-up expenses

修理费用

flexible-benefits plan

弹性福利计划

flexible-spending plan

弹性开支计划

flow-through entity

转移课税实体

follow up

后续行动

food stamps

食品补助券

for your records

供你留作记录

foreclosure

取消抵押品赎回权

foreign account

国外帐户

foreign assets

国外资产

foreign currency

外币

foreign earned income

国外所得收入

foreign earned income exclusion

国外所得收入抵免部分

foreign financial asset

国外资产

foreign housing deduction

国外房屋费用扣减额

foreign tax

国外税务

foreign tax credit

国外税收抵免优惠

foreign travel

国外旅行

form letter

格式信件

forms:

表格：

940 Employer's Annual Federal
Unemployment Tax Return

940【雇主的年度联邦失业税税表】

941 Employer's Quarterly Federal Tax Return

941【雇主的每季联邦税表】

943 Employer's Annual Tax Return for Agricultural Employees

943【农业员工的雇主年度联邦税表】

1040-ES Estimated Tax for Individuals

1040-ES【个人所得预估税表】

1040 U.S. Individual Income Tax Return

1040【个人所得税申报表】

1040NR U.S. Nonresident Alien Income Tax Return

1040NR【美国非税法定义居民所得税报税表】

2290 Heavy Highway Vehicle Use Tax Return

2290【高速公路重型机动车使用税报税表】

2848 Power of Attorney and Declaration of Representative

2848【委托书和代表声明】

8300 Report of Cash Payments Over \$10,000
Received in a Trade or Business

8300【商贸或企业中\$10,000 以上现金收入报告】

8849 Claim for Refund of Excise Taxes

8849【联邦工商税退还索求表】

Schedule A (1040)

副表A (1040)

Schedule H Household Employment Taxes

副表H【家庭服务就业税申报】

SS-4 Application for Employer Identification
Number

SS-4【雇主税务申报号码申请表】

SS-8 Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

SS-8【预扣联邦就业税和所得税就业身份认证书】

Wage and Tax Statement

W-2【工资与税务说明书】

Transmittal of Wage and Tax Statements

W-3【工资与税务说明传送书】

W-3c Transmittal of Corrected Wage and Tax Statements

W-3c【工资与税务正误说明传送书】

Employee's Withholding Allowance Certificate

W-4【雇员预扣税优惠额证明书】

W-4P Withholding Certificate for Pension or Annuity Payments

W-4P【退休金或年金付款预扣证明】

W-7 Application for IRS Individual Taxpayer Identification Number

W-7【个人纳税识别号码申请表】

W-9 Request for Taxpayer Identification Number and Certification

W-9【索取纳税识别号码和证明】

foster child

寄养子女

founder (of a trust)

(信托) 创办人

franchise

特许经营

franchise tax

特许经营税

Free File

免费报税

fringe benefits

附加福利

full-time employee

全职雇员

full-time student

全职学生

full-time work

全职工作

furnace (heating unit)

(供暖锅炉) 暖炉

G

gainful employee

有收益的雇员

gainful employment

有收益的职业

gambling winnings

赌博收益

garnishments

扣押令

general partner

无限责任合伙人

generation-skipping transfer

隔代转让

geothermal well

地热井

gift

馈赠，礼物，礼品，赠礼

gift tax

馈赠税

golden parachute agreement

黄金降落伞协议

grace period

宽限期

grant (noun)

授予，赠款，奖助金 (名词)

grantor (of a trust)

信托授以人

gross income

总收入

gross profit

毛利，总利润

gross receipts

毛额，总额收入

group health plan

团体健康计划

group life insurance

团体人寿保险

group-term life insurance

团体定期寿险

guaranteed issue

确保回收率的债券

guardian

监护人

H

halfway house

获释犯人重返社会前收容所

handicapped

残障的，残疾的

handout

宣传资料

hardship case

有特殊困难的案例

head of household

户主，一家之主

health benefits

健康福利

health care

医疗保健

health coverage

健康保险承保范围

health coverage exemption

健康保险承保范围免税额

health coverage tax credit

健康保险抵税优惠

health insurance

健康保险

Health Insurance Credit Eligibility Certificate

健康保险税收优惠资格证书

health insurance credit for eligible recipients

向合格接收者提供的健康保险税收优惠

health insurance marketplace

健康保险市集

health insurance policy

健康保险计划

hearing aid

助听器

hearing impaired

听觉残障

heavy highway vehicle use tax return

高速公路重型机动车使用税报税表

high school

高中

highway use tax

高速公路使用税

hobby loss

源自业余爱好的损失

holder

持有人

holder of record

证券持有人

holding period

持有期

holiday

假期

home

家，住宅

home loan

房屋贷款

homeland security

国土安全

homepage

主页

homeworker

家政劳务人员

hospital insurance benefits tax (Medicare)

住院保险福利税

houseboat

居住的船宅

household

住户，家庭

household appliances

家用电器

household employer's tax guide

家庭雇主纳税指南

household employment taxes

家庭雇佣就业税

household income

家庭收入

housewife

家庭主妇

housing allowance

住房津贴

This page is intentionally left blank