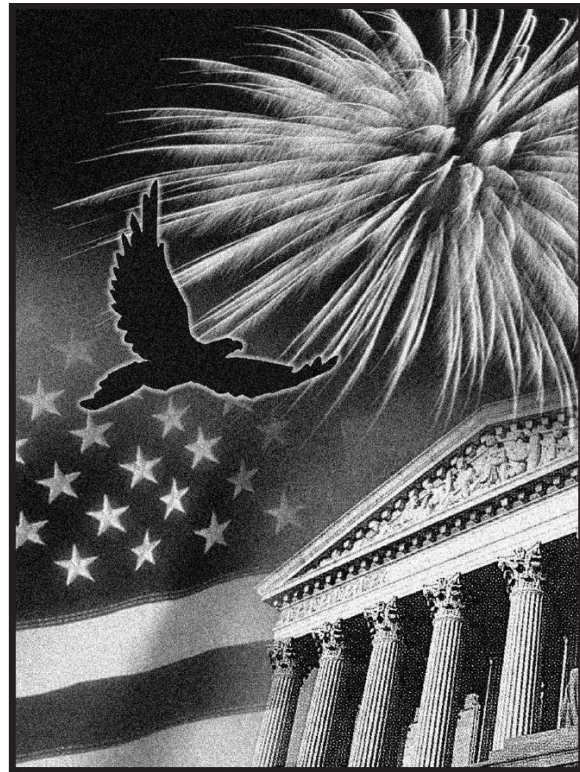


# Publication 850 (EN-CN-S)

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

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Volume 2 of 2



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# **I**

identity protection personal identification  
number (IP PIN)

身份保护个人识别号码 (IP PIN)

Identity Protection Specialized Unit (IPSU)

身份保护专业单位 (IPSU)

identity theft

身份偷盗

impose a tax

征税

in-law

姻亲

income

收入

income averaging

收入平均值

income-splitting

收入分解值

income subject to tax (taxable income)

须纳税的收入

income tax

所得税

incur (a penalty)

招致 ( 罚款 )

incur (expense)

招致 ( 费用 )

incur (obligation)

招致 ( 债务 )

independent contractor

独立经营的承包人

individual estimated tax

预估个人税额

individual income

个人收入

individual income tax

个人所得税

individual retirement account (IRA)

个人退休金帐户 (IRA)

individual retirement arrangement

个人退休计划

information return

税务资料申报表

information to claim certain credits after  
disallowance

要求补偿上一年被否决的某些优惠额的陈述

inheritance

遗产，继承

inheritance tax

遗产税，继承税

initial markup

初始价格标高

injured spouse claim

受连累的配偶申报

injury

伤害

innocent spouse

无辜配偶

innocent spouse relief

无辜配偶宽免

input

输入

insolvency

无力偿债，破产

installment

分期付款

installment agreement

分期付款计划

insulation

隔离

insurance broker

保险经纪人

intangible assets

无形资产

Interactive Tax Assistant (ITA)

交互式税务助手 (ITA)

interest holder (in property)

( 财产 ) 权益持有人

interest (in a partnership)

( 在合伙经营中的 ) 权益

interest income

利息收入

interest (on money)

利息



interest rate

利率

Internal Revenue Bulletin

国税法刊物

Internal Revenue Code (IRC)

国税法规 (IRC)

Internal Revenue Service (IRS)

国税局 (IRS)

inventory

存货，盘存

investment income

投资收入

investment tax credit

投资税优惠

invoice

发票

involuntary conversion

非自愿更换 ( 财产 )

IRS individual taxpayer identification number  
(ITIN)

个人报税识别号码 (ITIN)

issue (a check)

开出 ( 支票 ) , 发 ( 支票 )

item

项目

itemize

列举项目

itemized deductions

列举扣除

items of tax preference

税务优惠项目

## **J**

jeopardy assessment

税局在税务有风险关键时发的税款征收令

joint account

联合帐户，共同帐户

joint and several (tax) liability

连带（税务）责任

joint and survivor annuity

共同与生还者的年金

joint return

联合报税表

joint tenancy

联权共有

joint venture

合资企业

junior high school

初中

juror

陪审员

jury

陪审团

jury duty

陪审员义务

## **K**

keep records

保存记录

Keogh Retirement Plan

Keogh退休计划

kickback

回扣

kind of tax

税收类别

## **L**

landlord

房产主

late filing penalty

延误报税的罚款

late payment penalty

延误付款的罚金

later alternate valuation

后期比较估价

law enforcement officer

执法官

law enforcement personnel

执法人员

layoff

裁员

lease

租赁

lease-sale

租赁销售

legal expenses (for services of an attorney)

律师费

legal person

法人

legal services plan

法律服务计划

lender

贷方

lessee, tenant

承租人，租客

lessor

出租人

letterhead

笺头，信笺

levy

征收

levy (on a bank account)

征收，没收（银行帐户）

levy on wages

征收，没收（工资）

levy release

解除征税

liabilities

责任，债务

lien

留置权，抵押权



life annuity

养老年金

life insurance policy

寿险保单

lifetime learning credit

终身教育费抵税优惠

limited distribution

有限分发

Limited Liability Company (LLC)

有限责任公司 (LLC)

limited partnership

有限合伙经营

living trust

生前信托

loan origination fees

贷款启办费

lockout

雇主停工闭厂

long-term

长期

lookback period

回顾期

loss of income

收入损失

low income

低收入

low-income taxpayer

低收入纳税人

Low Income Taxpayer Clinics (LITC)

低收入纳税者服务处 (LITC)

lump sum

一次总付金额

## **M**

maintenance (buildings)

维修，清洁及管理（楼宇）

maintenance (of a household)

维持生计（家庭）

make payable to

付款抬头

marginal cost

边际成本

marginal revenue

边际收益

marginal tax rate

边际税率

mark-up

标高价格

marketplace (ACA-related)

市集 ( 有关ACA )

marriage certificate

结婚证书

married

已婚

master's degree in

某学科的硕士学位

math error

计算错误

Medicaid

联邦医疗补助

Medicaid waiver payments

联邦医疗补助减免付款

Medical Assistance Program

医疗补助计划

medical insurance benefits

医疗保险福利

medical insurance premiums

医疗保险保费

Medicare

联邦老年人（住院）医疗保险，联邦医疗保险

merger

合并

meter

( 测量或计时 ) 仪表 , 公尺

middle school

中学

migrant worker

季节性工人 , 流动工人

mileage rate

里程计算率

military differential pay

军人差别工资

minimum essential coverage (MEC)

最低基本保险 (MEC)

minimum payment

最低付款

minimum wage

最低工资

mining (virtual currency)

采集 ( 虚拟货币 )

miscellaneous expenses

杂项开支

mobile home

移动寓所

modified accelerated cost recovery system  
(MACRS)

修正后加速成本回收系统 (MACRS)

modified adjusted gross income (MAGI)

再调整后的总收入 (MAGI)

money order

汇票

monthly payments

月支付额

mortgage

房屋贷款，抵押

mortgage interest

房屋贷款利率

mortgagee

抵押权人

mortgagor

抵押债务人



motor home

汽车寓所

moving expenses

搬家费

multinational corporation

多国公司，跨国公司

multiple support

多方抚养

mutual fund

共同基金

## **N**

national (citizenship)

国民（公民身份）

natural disaster

天然灾祸

natural person

自然人

naturalized (citizenship)

归化 ( 公民身份 )

negligence penalty

疏忽罚金

net earnings from self-employment

自营职业的纯利润

net income

净收入

net investment income tax (NIIT)

净投资收入税 (NIIT)

net operating loss

净营业亏损

net operating loss carryback (or carryforward)

净营业亏损抵前（或结转）

net profit

纯利润

net sales

净销售

newsletter fund

时事通讯资金

nominal value

票面价值

nominee

被提名人

non-employee

非员工

non-streamlined installment agreement

非流线型分期付款协议

nonaccountable plan

非实报实销计划

noncustodial parent

非监护方父母

nonrefundable credits

不可退税的优惠

nonresident alien

非税法定义居民

nonstatutory stock option

非法定的认股权

nonwork day

非工作日

North American Free Trade Agreement  
(NAFTA)

《北美自由贸易协定》 (NAFTA)

notarized documents

公证文件

notary public

公证人

note

期票，债券

notice of levy

没收通知书

nursing care

护理

nursing home

护理疗养院

## **O**

obsolescence

报废，作废

offer in compromise

折衷付税提议

office examination (audit)

在国税局办公室进行的查税（审查）

Office of Chief Counsel

首席顾问办公室

offset

抵销

old age pension

老年退休金

on-the-job training course

在职训练课程

online payment

在线付款

Online Payment Agreement (OPA) Application

在线付款协议(OPA)申请

operating cost

营业费用

optional mileage allowance

可选的里程计算津贴

optional tax

可选税

ordinary and necessary

通常的与必须的

original issue discount (OID)

原始发行折价 (OID)

out-of-pocket (actual) expenses

自付 ( 实际 ) 费用

outside salesperson

外出推销员

overpayment

超额支付

owner/co-owner

业主 / 共同业主



## **P**

Paperwork Reduction Act

《减少文书工作法案》

parent company

母公司

part-time employee

非全日雇员

part-time student

非全日制学生

part-time work

兼职工作

partner

合伙人

partnership

合伙经营

partnership interest

合伙权益

passive activity loss

纳税人未直接参与的经营活动亏损，间接运作亏损

password

暗码，密码

patronage dividends

赞助人股息

pay-as-you-go system

随赚随交体制

pay period

工资支付期

pay stub

工资存根

payee

收款人

payer

付款人

paymaster

薪资出纳员

payment

付款，支付

payment plan

偿付计划

payment voucher

付款单据

payroll

工资表，工资总额

payroll service provider

工资表服务提供商

penalty

罚款，处罚

penalty for premature withdrawal

提前取款的罚金

penalty for underpayment

缺额付款的罚金

penalty for underpayment of estimated tax

缺额支付预估税款的罚金

pension

养老金

Pension Benefit Guaranty Corporation (PBGC)  
beneficiaries

退休金福利保证公司(PBGC)受益人

pension plan

退休金计划

per capita

人均

per diem

出差补贴，日率制

periodic payments

定期付款

permanently and totally disabled

终生完全残障

personal exemptions

个人免税额

personal expenses

非商业支出

personal holding company

私人持股公司

personal property tax

动产税，个人物业税

personal property (vs. business)

个人资产 ( vs. 商业资产 )

personal property (vs. real estate)

动产 ( 区别于房地产，不动产 )

personal service income

个人服务所得收入

personal use property

为私人使用的资产

personally identifiable information (PII)

身分识别资讯 (PII)

petitioner, applicant

申请人

phaseout (of exemption)

逐步撤消免税额

phishing

网络钓鱼

piecework

计件工作

Plain Writing Act

《文字浅显法案》

plan year

计划年度

plug-in electric drive motor vehicle credit

插电式电动马达汽车的税收抵免

plug-in electric vehicle credit

插电式电动车税收抵免

portfolio interest

投资人证券总额的利息

postal money order

邮政汇票

potential eligible individual

可能合格人士



power of attorney

委托代理证书

pre-addressed envelope

回邮信封

pre-existing exclusions

原有的免除（责任）

prefabricated

预制的

premature withdrawal

提前提款

premium

保险金

premium tax credit

保费税额抵免优惠

prepaid income

预付收入

preparer tax identification number (PTIN)

报税员税务识别编号 (PTIN)

prepayment penalty

提前偿还的罚金

Presidential Election Campaign Fund

总统选举赞助金

pretax

税前

principal (contract)

( 借贷契约的 ) 本金

principal place of business

主要营业地点

Privacy Act

《隐私权保护法》

private foundation

私人基金

private industry

私营行业

prize (prizes and awards)

奖金，奖赏

professional preparer

专业报税代办

profit

利润

profit and loss statement

损益表

profit-seeking activity

图利活动

profit-sharing plan

利润分成计划

promissory note

期票，本票

proof of credit (for credit rating purposes)

( 提供信用率的 ) 信用证明

property tax

地产税

provider of medical care

医疗服务提供人

public law

公法

public retirement system

公共退休制度

public utility

公用事业

## Q

qualified

合格的，符合规定的

qualified business income deduction

合格营业收入扣除额

qualified educational expenses

合格的教育费用

qualified health coverage

符合规定的医疗承保范围

qualified health plan

合格的医疗保险计划

qualified plan

合格的计划

qualified reinvestment plan (of a public utility)

符合规定的（公用事业）收益再投资计划

qualified terminable interest property (QTIP)  
trust

限制性寿终财产权益(QTIP)信托

qualify

合格

qualifying child

合格子女

qualifying relative

合格亲属

qualifying widower

合格鳏夫

## **R**

railroad retirement

铁路员工退休

Railroad Retirement Tax Act (RRTA)

《铁路员工退休税法》(RRTA)

rate

利率

real estate

房地产

real estate tax

房地产税

realized gain

认列收益

reasonable cause

合理原因

reasonable expenses

合理费用

recapture

收复

recapture clause

收复条款

recognized gain

认可收益



reconcile

冲销

record

记录

records (substantiation)

记录 ( 证实 )

redeem a bond

兑现债券

Reemployment Trade Adjustment Assistance  
(RTAA)

转行调整补助计划 (RTAA)

refinancing

重新贷款

refresher course

复习课程

refund of tax

退税

refundable tax credit

可退税的税额抵免优惠

register (an automobile) (verb)

( 汽车 ) 登记注册

registered holder

注册持有人

regulated investment company

受政府条例管制的投资公司

regulations

规例

related companies

相关公司

related taxpayers

相关纳税人

relatives

亲属

relief from joint responsibility

免除联合报税税款责任

remittance (of funds)

汇款

remuneration

报酬

rent

租金

reportable income

应申报收入

reporting agent

报告代理人

residency test

居民身份认证测试

resident alien

税法定义的居民

residential energy credits

住宅能源抵税优惠

residential property (home)

住宅产业

residential rental property

出租房产

responsible party

责任方

retail price

零售价

retailer

零售商

retained tax

留存税金

retirement

退休

retirement income

退休收入

retirement income ceiling

退休收入上限

retirement or pension plan

退休或退休金计划

return

回报，投资回报率

revenue agent

税案调查员

revenue officer

收税专员

revenue procedure

税务手续指南

revenue ruling

税务裁决条文指南

revenue sharing

收益分享

revoke

撤销

revolving account

循环帐户

rollover

转存

royalty

特许费，版权使用费

## **S**

S corporation

小型企业股份公司

safe harbor

安全港

safe haven

避风港，容许幅度标准

sailing permit

离境许可证

salary

薪金

sale or exchange

销售或交换

sales tax

销售税

salvage value

残余资产价值

sanction (noun)

认可，制裁



savings and loan association

储蓄贷款会

savings bond

储蓄公债

scholarship

奖学金

school bonds

修建学校公债

seasonal unemployment

季节性失业

section (administration)

( 行政 ) 科 , 部门

securities

证券

Securities and Exchange Commission

证券交易委员会

seize

强取，没收

seizure

扣押

self-employed worker

自雇人

self-employment

自雇

self-employment retirement plan

自雇人退休计划

self-employment tax

自雇税

semiweekly depositor

每周两次存缴税款者

separate income (in a community property state)

属于个人的收入 ( 某些州法允许的共有财产均分制 )

separate maintenance

分居抚养费

separate property (in a community property state)

分属财产 ( 某些州法允许的共有财产均分制 )

separation agreement

分居协议

serve a summons

送达传票

Service Center

服务中心

settlement date

结算过户日

severance pay

离职金

share accounts (as in credit unions)

( 信贷储蓄 ) 联名帐户

share-farming

收益分成的农耕制

shared responsibility payment

共担责任付款

shareholder

股东

shares of stock

股票

sheltered workshop

残疾人收容所工厂

short sale (real estate)

赔本出售 ( 房地产 )

short-term

短期

short-term payment plan

短期偿付计划

sick leave

病假

sick pay

病假工资

single

单身

small business

小型企业

Small Business Administration (SBA)

小型企业管理局 (SBA)

Small Business Health Options Program  
(SHOP)

小企业健康选项计划 (SHOP)

small business payroll tax credit for increasing  
research activities

小企业增加研究活动的工资税税收优惠

small businessman

小商人

small tax case procedure

小额税务案例处理手续

social security

社会安全

social security account

社会安全账户

social security benefits

社会安全福利金

sole proprietor

独资经营业主

special assessment

特种税收

special withholding allowance

特别预付税额扣款优惠额

specific charge-off method

特定坏帐冲销法

spouse/nonspouse

配偶 / 非配偶

standard deduction

标准扣除

standard mileage rate

标准里程计算率

State Children's Health Insurance Program  
(SCHIP)

州儿童健康保险计划 (SCHIP)

state insurance agency

州保险业管理局



state taxes

州税

State Workforce Agency

州劳务管理局

statute

法令

statute of limitations

法规时效

statutory lien

法令扣押权

stepchild

继子女

stock dividends

股息

stock option plan

认股权计划

stock purchase plan

认股计划

stockbroker

证券经纪人

straight-line depreciation

直线折旧法

streamlined installment agreement

流线型分期付款协议

strike benefits

罢工津贴

student loan

学生贷款

subject to tax

要缴税

subject to withholding

要预扣税

subsidy

津贴

summary of income and deductions

收入和扣除总结

summons

传票

Supplemental Security Income (SSI)

社会安全生活补助金 (SSI)

supplementary Medicare insurance for the aged

老年人补充住院医疗保险

support (personal)

抚养（私人）

support test

被抚养人身份测试

supporting documents

佐证文件

supporting form

佐证表格

surcharge

附加费

surtax

附加税

surviving spouse

尚存配偶

Systemic Advocacy (SA)

系统性的辩护机制 (SA)

Systemic Advocacy Management System

系统性权益管理系统

## **T**

talking tax forms

有声税表

tangible assets

有形资产

tangible personal property

有形个人财产

tax account information

报税帐户资讯

tax (adjective)

有关税务的

tax auditor

税务审查员

tax base

课税基础

tax benefit

税益

tax bill

税单

tax bracket

税率等级

tax computation

税额计算

tax computation worksheet

税额演算单

Tax Counseling for the Elderly (TCE)

老年人税务辅导 (TCE)

tax court

税务法庭

tax credit

税额抵免优惠

tax deductible

可扣税

tax-deferred income

延期纳税收入

tax dispute

税务争议

tax evasion

漏税，逃税

tax-exempt income

免税收入

tax exemption

免税，免税额

tax (for general revenue)

( 一般收入的 ) 税金

tax (for special funds)

( 特别资金的 ) 税金



tax form

税表

tax-free zone

免税区

tax haven country

避税港国度

tax home

以住处为据的纳税地

tax household

纳税家庭

tax incentive

税收鼓励

tax liability

纳税义务

tax loophole

税法漏洞

tax on gambling winnings

赌博所得税

tax penalty

税务罚款

tax period

报税期

tax policy

税收政策

tax preference items subject to minimum tax

要缴最低限额税的税收优惠项目

tax preparer

代报税人

tax provision

税收条款

tax rate

税率

tax rate schedule

税率表

tax rebate

退税

tax relief

税收宽减

tax relief for victims of terrorist attacks

对恐怖主义袭击受害人税收宽减

tax return

报税表

tax shelter

避税手段，避税计划

tax statement (bill)

收税单

tax status

报税身份

tax table

税率表

tax table income

税率表显示的收入额

Tax Topics

税务主题

tax treatment (of community income)

( 共有财产均分制 ) 税制

tax withheld at source

从源预扣的税款

tax year

税务年度

taxable

应纳税的

taxable benefits

应税福利

taxable bond

应纳税债券

taxable income

应纳税收入

taxable stocks

应纳税股票

taxable year

应征税的年度

taxpayer

纳税人

Taxpayer Advocacy Panel

纳税人辩护服务委员会

Taxpayer Advocate

纳税人辩护

Taxpayer Advocate Service (TAS)

纳税人辩护服务处 (TAS)

Taxpayer Assistance Center (TAC)

纳税人协助中心 (TAC)

taxpayer identification number (TIN)

纳税人识别号码 (TIN)

Taxpayer Protection Program (TPP)

纳税人保护计划 (TPP)

taxpayer rights

纳税人权利

technical school

技术学校

Temporary Assistance for Needy Families  
(TANF)

对困难家庭的临时补助 (TANF)

temporary seasonal workers

季节性临时工

tenancy by the entirety

共同保有权

tenancy in common

共有财产

tenant

租户

tentative credit

暂定优惠额

term (time)

期限

testament

遗嘱

theft

偷盗

third party

第三者



third-party designee

第三者被指定人

third-party payer

第三者偿付人

tie-breaking rule

公平处理法则

tip (advice)

提示

tip (gratuity)

小费

tips deemed to be wages

视为工资的小费

toll

通行费

toll call

收费电话

toll-free number

免费 ( 电话 )

total tax due

应缴总税额

townhouse

连栋屋

Trade Adjustment Assistance (TAA)

贸易调整援助 (TAA)

Trade Adjustment Assistance (TAA) benefits

贸易调整援助(TAA)利益

Trade Adjustment Assistance (TAA)  
participants

贸易调整援助(TAA)参与者

trade (exchange)

交换

trade-import firm

进口贸易公司

trade name

企业名称

trade (noun)

贸易，行业，行当

trade or business

贸易或商务

trade readjustment assistance

贸易再调整援助

trailer

拖车

transcript

誊本

transfer

转让

transferee

受让人

transferor (trusts)

( 信托 ) 过户经办人

travel allowance

旅行津贴

travel expenses

旅行费用

traveling salesperson

外勤推销员

Treasury bill

短期国库券

Treasury bond

长期国库券

Treasury Department (U.S.)

( 美国 ) 财政部

Treasury Inspector General for Tax  
Administration (TIGTA)

财政部税务行政监察长 (TIGTA)

Treasury note

中期国库券

truck

货车

truck-tractor

拖拉机货车

trust

信托

trust company

信托公司

trust fund

信托基金

trustee

受托人

tuition

学费

## U

uncollected FICA tax

未收取的社会安全保险税

underpayment

支付不足

underreported taxes

报告不足的税金，低报税金

underwriter (securities)

( 证券 ) 承销人，经营人

undistributed earnings

未分配的收益

undue hardship

过度困苦

unearned income

未赚到的收入

unemployment

失业

unemployment compensation

失业救济金

unemployment tax

失业税

union

工会

university

大学

unpaid balance

未付清的余额



untaxed (before taxes)

未征税的（税前）

untaxed (tax free)

免税的

upward mobility program

培训辅导计划

U.S. Citizenship and Immigration Services  
(USCIS)

美国公民与移民服务局 (USCIS)

U.S. District Court

联邦地区法院

U.S. Military Health Care System

美国军人医疗保健制度

user fee

用户费用

utilities

水电煤气费

## **V**

virtual currency

虚拟货币

voice prompts

电话录音提示

voluntary compliance

依法申报，自愿遵从

Volunteer Income Tax Assistance (VITA)

免费报税服务 (VITA)

## **W**

wager

赌注

wages

工资

wages (daily)

每日工资

waiting period

等待期

waiver

放弃，放弃声明

waiver of the enrollment in training  
requirement

免除培训要求

web page

网页

website

网站

welfare

福利救济

welfare recipient

接受福利救济者

whistleblower

检举者

wholesale

批发

will

遗嘱

windfall profits

意外利润

wire transfer

电汇

withheld tax

预扣的税金

withholding allowance

预扣税金的优惠

withholding of tax

预扣税金

withholding of tax at source

从源预扣的税款

work for oneself

自我经营

## Work Incentive Program

雇佣特需员工的税收奖励计划

work opportunity credit

工作机会抵税优惠

workers' compensation

工伤补偿

workfare payments

劳动福利计划补助款

working day

工作日

working hours

工作时间

worksheet

工作单

worldwide income

全球性的收入

worthless security

无价值的证券

write-off (accounting)

销帐，冲销

## **Y**

yearly rate

年计算率

yield

收益

yield to maturity (bonds)

到期收益

# **Z**

ZIP code

邮区号码