

Publication 850 (EN-CN-T)

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

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Volume 1 of 2



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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 traditional characters, used primarily in Taiwan, Hong Kong, and Macau. 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.

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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 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

acknowledgement file

確認檔案

activity engaged in for a profit

營利活動

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)

advance 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

Alaska Permanent Fund

阿拉斯加永久基金

alien resident card

稅法定義居民身份證

alimony

贍養費

allocate

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 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

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

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-file provider

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

backup withholding

備用預扣稅款

bad debts

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

barter

以物易物

barter exchange

以物易物交換

bartering income

以物易物收入

base cost

基礎成本

basis

基礎

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 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

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

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

carry on a trade or business

經營貿易或商業

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 retirement

現金清償

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

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 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

子女稅優惠

child with special needs

有特殊需要的兒童

claim

申報

clerical error

文員筆誤

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 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

compensation

補償

compensation for injuries

受傷賠償

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

confidential

保密

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

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

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 other dependents (ODC)

其他被撫養人抵稅優惠 (ODC)

credit for the elderly or the disabled

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

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

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

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 Labor

勞工部

Department of the Treasury

財政部

Department of Veterans Affairs

退伍軍人事務部

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

depreciation

折舊

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

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 income

股息收入

dividends

股息

division (administration)

(管理) 部門, (行政) 部門

divorce decree

離婚法令

domestic production activity

國內生產活動

donation

捐贈

double declining balance depreciation

雙倍梯減餘額折舊法

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

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 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

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

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

exemption

免稅額

exemption certificate number

免稅證書號碼

exemption from withholding

免除預扣稅

exemptions, standard deduction, and filing
information

免稅額，標準免稅額及報稅身份的資訊

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 pay penalty

未繳納罰金

fair market value

公平市價

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

field examination (audit)

實地查稅 (審計)

file a tax return

報稅

file jointly

聯合報稅

file separately

分別報稅

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

在（年，月，日）之前報稅

filing of return

稅務申報

filing status

報稅身份

finance charge

財務收費，財務手續費

financial analysis

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)

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

取消抵押品贖回權

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 financial asset

國外資產

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 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
】

Wage and Tax Statement

W-2 【工資與稅務說明書】

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】

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

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

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

grace period

寬限期

grant

授予，贈款，獎助金

grantor (of a trust)

信托授以人

gross income

總收入

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

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

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 Credit Eligibility Certificate

健康保險稅收優惠資格證書

health insurance credit for eligible recipients

向合格接收者提供的健康保險稅收優惠

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 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)

identity theft

身份竊盜

impose a tax

徵稅

in-law

姻親

income

收入

income averaging

收入平均值

income-splitting

收入分解值

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 (IRA)

個人退休金帳戶 (IRA)

individual retirement arrangement

個人退休計劃

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