



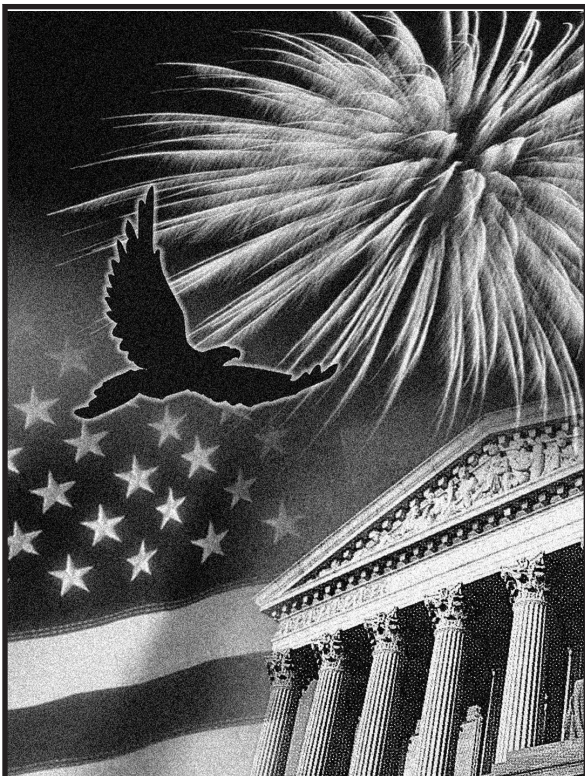
Department of the Treasury
Internal Revenue Service

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

(Used in Publications Issued by the IRS)

英文-中文(简体字) 税务术语词汇表 (用于国税局
刊物)



Jan 19, 2024

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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 Cost Recovery System (ACRS)
加速成本回收系统 (ACRS)

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

accuracy-related penalty
与准确性相关的惩罚

acknowledgement file
确认档案

activity engaged in for a profit
营利活动

activity not engaged in for profit
不以营利为目的的活动

actually or constructively
实际上或推定

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

Airline Deregulation Act of 1978 Program
1978 年航空公司放松管制法案计
划

airdrop
空投

Alaska Permanent Fund
阿拉斯加永久基金

alien individual
外国侨民个人

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 basis
替代基础

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	arbitrators 仲裁人	auto tag 汽车牌照
American Rescue Plan Act of 2021 (ARP) 2021 年美国救援计划法案 (ARP)	Archer MSA 阿切尔医疗存款帐户	average tax rate 平均税率
amortizable premium on taxable bonds 应税债券的摊销溢价	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	award (prizes and awards) 奖励 (奖金, 奖赏)
amortized bond premium 摊销债券溢价	area code 电话区码	<hr/> B
amount realized 实得金额	armed forces' tax guide 军队税务指南	back taxes 拖欠税款
announcement 通知	arrangement 安排	backpay 拖欠工资
annual income 年收入	arrears 欠款	backslash (information technology) 反斜线 (资讯科技)
annual leave 年度假期	as-you-go basis 随赚随交为基础	backup withholding 备用预扣税款
annualized income installment method 按年度计算分期支付收入的方法	assess 评估, 征收	bad debt 坏帐
annuity 年金	assessed self-employment tax 征收的自雇税	balance 收支平衡, 余额
annuity bond 年金债券	assessment of tax 征收税款	balance sheet 资产负债表
appeal (noun) 上诉	asset forfeiture 资产没收	bank failure 银行倒闭
appeal rights 上诉权	assets 财产, 资产	bank statement 银行结算单
appeal (verb) 提出上诉	assignee 受让人	bankruptcy 破产
applicable large employer (ALE) 适用的大型雇主 (ALE)	attachment 附件	bankruptcy estate 破产财产
applicant 申请人	attest (verb) 证明	barter 以物易物
application for a social security card 社会安全卡的申请	attestation clause (noun) 证明条款	barter exchange (noun) 以物易物交换 (名词)
application for IRS individual taxpayer identification number 联邦个人纳税识别号码申请书	attorney-in-fact 代理人	bartering income 以物易物收入
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	audit 查税	base cost 基础成本
appraiser 估价人	Audit Division 查税部门	basis 基础
appreciation (increase) 升值 (增加)	audit of a return 报税表审查	battery storage technology 电池存储技术
apprentice 学徒	auditor 审查员	beneficiary 受益人
	authenticate 证实	benefits 福利
	authorized IRS e-file provider 经国税局授权的电子报税服务商	bequest 遗赠
		bill 帐单

boilerplate
各种文件的标准条文

bona fide
名副其实, 善意

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

bonus depreciation
加速优惠折旧

bookkeeper
记帐员

bookmark (information technology)
书签 (信息科技)

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

canceled debt
取消债务

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

carryback
抵回, 转回

carryback loss
亏损抵回

carry on a trade or business
经营贸易或商业

carryover
结转

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 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

catch-up contribution
追缴供款

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 mail
记录式邮递

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
子女税务优惠

child with special needs
有特殊需要的儿童

Civil Service Retirement System (CSRS)

公务员退休制度 (CSRS)

claim

申报

claim of right

权利要求

clean vehicle tax credit

清洁车辆税收抵免

clergy

神职人员

clerical error

文员笔误

click (verb) (information technology)

点击 (动词) (信息技术)

closer connection to a foreign country

与外国更紧密的联系

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-Injured Veterans Tax Fairness Act of 2016

2016 年战斗受伤退伍军人税收公平法案

combat pay

战斗报酬

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

commute (verb)

通勤 (动词)

commuter

通勤者

commuting

通勤

compensation

补偿

compensation for injuries

受伤赔偿

competent authority

主管部门

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

conduct of a U.S. trade or business

美国贸易或商业行为

confidential

保密

Conservation Reserve Program (CRP)

保护储备计划 (CRP)

consignment

寄售

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

contingent interest

或有权益, 待确定权益

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

cost of goods sold (COGS)

销售成本 (COGS)

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

需报基线证券

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

criminal prosecution
刑事起诉

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

de minimis (minimal) benefits
最低限度(最低)福利

de minimis presence
极短逗留

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

declining balance depreciation
递减余额折旧

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 Homeland Security (DHS)
国土安全部 (DHS)

Department of Labor
劳工部

Department of the Treasury
财政部

Department of Veterans Affairs
退伍军人事务部

departure permit
离境许可

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

depreciable property
应计折旧财产

depreciation
折旧

digital asset
数字资产

digital asset in a wallet
钱包里的数字资产

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

disability payments
残障津贴

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 equivalent payments
股息等值支付

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

doing business as (DBA)
商业名, 营业名称 (DBA)

domestic partnership
同居伴侣关系

domestic production activity
国内生产活动

donation
捐赠

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

dual-status return
双重身份报税表

dual-status taxpayer
双重身份纳税人

dual-status year
双重身份年度

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 retention credit
雇员留用抵免

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

energy efficient home improvement credit
节能房屋装修抵免

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)
(在报税表上) 填写申报

equitable relief 衡平法免税	exemptions, standard deduction, and filing information 免税额, 标准免税额及报税身份的资讯	Federal Insurance Contributions Act (FICA) 《联邦社会保险税法》(FICA)
equity (in property) (财产) 净值, 资产超过其负债的余额	expatriation tax 离境税	Federal Payment Levy Program (FPLP) 联邦付款征税计划 (FPLP)
escrow 第三者代管契约	experience rate 经验税率	federal tax lien 联邦税抵押权
escrow account 第三者代管契约账户	expire 期满	federal tax on special fuels 联邦特别燃料税
escrow funds 第三者代管契约款项	extended active duty 延期服役	federal taxes 联邦税
estate 遗产		Federal Trade Commission (FTC) 联邦贸易委员会 (FTC)
estate tax 遗产税	F	Federal Unemployment Tax Act (FUTA) 《联邦失业保险税法》(FUTA)
estimated tax 预估税	face value 面值, 票面价格	Federal Unemployment Trust Fund 联邦失业信托基金
estimated tax payments 预估税缴纳额	failure to deposit 未存入	federal use tax on civil aircraft 联邦民用飞机使用税
estimated useful life 估计使用年限	failure to file penalty 未申报罚金	feedback 意见
examination (of a tax return) 查税 (税务申报)	failure to pay penalty 未缴纳罚金	fees 费
excess contribution 超额供款	fair market value (FMV) 公平市价 (FMV)	fellowship 大学研究生助学金
excess gains 超额收益	fair rental price 公平租金	fiat currency 法定货币
exchange, trade (verb) 交换, 经商 (动词)	fair rental value 公平租赁价格	field examination (audit) 实地查税 (审计)
exchange of like-kind property 同类财产交换	family size 家庭人数	file a tax return 报税
exchange visitor 交换访问者	farm 农场	file jointly 联合报税
excise taxes 工商税	farm income 农场收入	file separately 分别报税
exclusion of income for bona fide residents 真正居民的收入排除	farm operator 农场经营人	file your return on or before (month, day, year) 在 (年, 月, 日) 之前报税
executor 执行人	farm worker 农场劳工	filing of return 税务申报
exempt individual 豁免个人	farmer 农民	filing status 报税身份
exemption 免税额	farming 务农	finance charge 财务收费, 财务手续费
exemption certificate number 免税证书号码	fax 传真	financial analysis 财务分析
exemption from withholding 免除预扣税	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	

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 (mortgage)
取消抵押品赎回权 (抵押贷款)

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 employee
外籍雇员

foreign financial asset
国外资产

foreign government
外国政府

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
表格

form letter
格式信件

forms:
表格:

940 Employer' s Annual Federal Unemployment Tax Return
940 【雇主的年度联邦失业税申报表】

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】

W-2 Wage and Tax Statement
W-2 【工资与税务说明书】

W-3 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】

W-4 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 【个人纳税识别号申请表】

W-9 Request for Taxpayer Identification Number and Certification
W-9 【索取纳税识别号和证明】

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

frivolous tax return
轻率报税

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

geographical basis
地理基础

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

goodwill
商誉

governing instrument
管理文书

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

green card
绿卡

green card test
绿卡测试

gross income
总收入

gross proceeds
总收益

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

guarantee of indebtedness
债务担保

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

hard fork (digital assets)
硬分叉 (数字资产)

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 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 Affordable Modification Program (HAMP)
住房可负担改造计划 (HAMP)

home energy audit
家庭能源审计

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

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

immigrant status
移民身份

immigration status
移民状态

impose a tax
征税

in-law
姻亲

income
收入

income averaging
收入平均值

income from sources outside the U.S.
来自美国境外的收入

income-producing property
创收财产

income-splitting
收入分解值

income statement
收入报表

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
个人退休金帐户

individual retirement arrangement (IRA)
个人退休计划 (IRA)

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)

international social security agreement
国际社会安全协定

inventory
存货, 盘存

investment income
投资收入

investment tax credit
投资税优惠

investors
投资者

invoice
发票

involuntary conversion
非自愿更换 (财产)

IRS Independent Office of Appeals
IRS 独立上诉办公室

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)

issuer
发行人

item
项目

itemize
列举项目

itemized deductions
列举扣除

items of tax preference
税务优惠项目

itinerant
流动的

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 return test
联合报税表测试

joint tenancy
联权共有

joint venture
合资企业

journeyworker
熟练工

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

leasehold improvements
租赁财产改良

lease-sale
租赁销售

leasing of
租赁

legal expenses (for services of an attorney)
律师费

legal permanent resident
合法永久居民

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

listed property
列入的财产

living trust
生前信托

loan origination fees
贷款开办费

lobbying expenses
游说费用

lockout
雇主停工闭厂

long-term
长期

long-term resident
长期居民

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-to-market tax
按市值价计税

mark-up; markup (profit)
标高价格; 标高价格 (利润)

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 expenses
医疗费

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 (digital assets)
挖矿（数字资产）

mining activities
采矿活动

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

multilevel marketing
多层次营销

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）

National Housing Act
国家住房法

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
净利润

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 receipts
净收入

net sales
净销售

net tax liability
净纳税义务

newsletter fund
时事通讯资金

nominal value
票面价值

nominee
被提名人

nondeductible
不可抵扣

non-employee; nonemployee
非员工

nonemployee compensation
非雇员报酬

non-fungible token
非同质化代币

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

nondividend distribution
非股息分配

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)

North Atlantic Treaty Organization (NATO)
北大西洋公约组织 (NATO)

notarized documents
公证文件

notary public
公证人

note
期票，债券

notice
通知

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

paid preparer
有偿报税员

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

pass-through entity; passthrough entity
传递实体

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

permanent resident
永久居民

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 services
个人服务

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

PO box
邮政信箱

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

prevailing wage and apprenticeship requirements
现行工资和学徒要求

principal (contract)
（借贷契约的）本金

principal place of abode
主要居住地

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
医疗服务提供者

public law
公法

public retirement system
公共退休制度

public utility
公用事业

punitive damages
惩罚性赔偿

Q

qualified
合格的，符合规定的

qualified business income deduction
合格营业收入扣除额

qualified disability trust
合格的残疾信托

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 investment entity
合格投资实体

qualified plan
合格的计划

qualified reservist distributions
合格的预备役人员分配

qualified retirement plan
合格退休计划

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 surviving spouse
合格的尚存配偶

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 currency
真实货币

real estate
房地产

real estate investment
房地产投资

real estate investment trust (REIT)
房地产投资信托 (REIT)

real estate mortgage investment conduit (REMIC)
房地产抵押投资联合体 (REMIC)

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 (RIC)
受政府条例管制的投资公司 (RIC)

regulations
规例

related companies
相关公司

related taxpayers
相关纳税人

relationship test
关系测试

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

repayment
偿还

repeal
废除

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 clean energy credit
住宅清洁能源抵免

residential energy credits
住宅能源抵税优惠

residential property
住宅产业

residential property (home)
住宅产业 (家)

residential rental property
出租房产

responsible party
责任方

retail price
零售价

retail space
零售区域

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

return preparers
报税员

returns and allowances
退货和折让

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

room and board
食宿

routing number
路由号码

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

schedule (tax)
附表 (税)

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	sharing economy (gig economy) 共享经济 (零工经济)	specific charge-off method 特定坏帐冲销法
seize 强取, 没收	sheltered workshop 残疾人收容所工厂	spouse/nonspouse 配偶/非配偶
seizure 扣押	short sale (real estate) 赔本出售 (房地产)	stablecoins 稳定币
self-employed worker 自雇人	short-term 短期	staking (digital assets) 质押 (数字资产)
self-employment 自雇	short-term payment plan 短期偿付计划	staking activities (digital assets) 质押活动 (数字资产)
self-employment retirement plan 自雇人退休计划	sick leave 病假	standard deduction 标准扣除
self-employment tax (SE tax) 自雇税 (SE 税)	sick pay 病假工资	standard mileage rate 标准里程计算率
semiweekly depositor 每周两次存缴税款者	single 单身	State Children's Health Insurance Program (SCHIP) 州儿童健康保险计划 (SCHIP)
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)	single-member LLC 单一成员有限责任公司	state insurance agency 州保险业管理局
separate maintenance 分居抚养费	small business 小型企业	state taxes 州税
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)	Small Business Administration (SBA) 小型企业管理局 (SBA)	State Workforce Agency 州劳务管理局
separation agreement 分居协议	Small Business Health Options Program (SHOP) 小企业健康选项计划 (SHOP)	statute 法令
serve a summons 送达传票	small business owner 小企业主	statute of limitations 法规时效
Service Center 服务中心	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	statutory employee 法定雇员
Setting Every Community Up for Retirement Enhancement 2.0 Act (SECURE 2.0 Act) 让每个社区为退休做好准备 2.0 法案 (SECURE 2.0 法案)	small business taxpayer 小企业纳税人	statutory lien 法令扣押权
settlement date 结算过户日	small tax case procedure 小额税务案例处理手续	stepchild 继子女
severance pay 离职金	social security 社会安全	stock dividends 股息
share accounts (as in credit unions) (信贷储蓄) 联名帐户	social security account 社会安全账户	stock in trade (inventory) 贸易存货 (库存)
share-farming 收益分成的农耕制	social security benefits 社会安全福利金	stock option plan 认股权计划
shared responsibility payment 共担责任付款	Social Security Disability Insurance (SSDI) 社会安全残疾保险 (SSDI)	stock purchase plan 认股计划
shareholder 股东	sole proprietor 独资经营业主	stockbroker 证券经纪人
shares of stock 股票	special assessment 特种税收	stocks (investment) 股票 (投资)
	special withholding allowance 特别预付税额扣款优惠额	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	T	tax exemption 免税, 免税额
subject to tax 要缴税	tab (information technology) 选项卡 (信息技术)	tax (for special funds or general revenue) (特别资金或者一般收入的) 税金
subject to U.S. income tax withholding 须预扣美国所得税	talking tax forms 有声税表	tax form 税表
subject to withholding 要预扣税	tangible assets 有形资产	tax-free zone 免税区
subsidy 津贴	tangible personal property 有形个人财产	tax haven country 避税港国度
substantial equivalence test 实质等同测试	tax account information 报税帐户资讯	tax home 以住处为据的纳税地
substantial gainful activity 实质性有酬活动	tax (adjective) 有关税务的	tax household 纳税家庭
substantial presence 实质性存在	tax auditor 税务审查员	tax incentive 税收鼓励
summary of income and deductions 收入和扣除总结	tax avoidance 避税	tax liability 纳税义务
summons 传票	tax base 课税基础	tax loophole 税法漏洞
Supplemental Nutrition Assistance Program (SNAP) 补充营养援助计划 (SNAP)	tax benefit 税益	tax on gambling winnings 赌博所得税
Supplemental Security Income (SSI) 社会安全生活补助金 (SSI)	tax bill 税单	tax penalty 税务罚款
supplementary Medicare insurance for the aged 老年人补充住院医疗保险	tax bracket 税率等级	tax period 报税期
support (personal) 抚养 (私人)	tax computation 税额计算	tax policy 税收政策
support test 被抚养人身份测试	tax computation worksheet 税额演算单	tax preference items subject to minimum tax 要缴最低限额税的税收优惠项目
supporting documents 佐证文件	Tax Counseling for the Elderly (TCE) 老年人税务辅导 (TCE)	tax preparer 代报税人
supporting form 佐证表格	tax court 税务法庭	tax professional 税务专业人员
surcharge 附加费	tax credit 税额抵免优惠	tax provision 税收条款
surtax 附加税	Tax Cuts and Jobs Act 减税和就业法案	tax rate 税率
surviving spouse 尚存配偶	tax deductible 可扣税	tax rate schedule 税率表
sustainable aviation fuel 可持续航空燃料	tax-deferred income 延期纳税收入	tax rebate 退税
Systemic Advocacy (SA) 系统性的辩护机制 (SA)	tax dispute 税务争议	tax relief 税收宽减
Systemic Advocacy Management System 系统性权益管理系统	tax evasion 漏税, 逃税	tax relief for victims of terrorist attacks 对恐怖主义袭击受害人税收宽减
	tax-exempt income 免税收入	tax return 报税表
	tax-exempt stated interest 免税既定利息	

tax shelter 避税手段, 避税计划	technical school 技术学校	total tax due 应缴总税额
tax statement (bill) 收税单	Telecommunications Relay Services (TRS) 电信中继服务 (TRS)	totalization agreement 总体协议
tax status 报税身份	Temporary Assistance for Needy Families (TANF) 对困难家庭的临时补助 (TANF)	townhouse 连栋屋
tax stimulus 税收刺激	temporary seasonal workers 季节性临时工	Trade Adjustment Assistance (TAA) 贸易调整援助 (TAA)
tax table 税率表	tenancy by the entirety 共同保有权	Trade Adjustment Assistance (TAA) benefits 贸易调整援助(TAA)利益
tax table income 税率表显示的收入额	tenancy in common 共有财产	Trade Adjustment Assistance (TAA) participants 贸易调整援助(TAA)参与者
Tax Topics 税务主题	tenant 租户	trade (exchange) 交换
tax treatment (of community income) (共有财产均分制) 税制	tenant-stockholder 租户股东	trade name 企业名称
tax withheld at source 从源预扣的税款	tentative credit 暂定优惠额	trade (noun) 贸易, 行业, 行当
tax year 税务年度	term (time) 期限	trade or business 贸易或商务
taxable 应纳税的	testament 遗嘱	trade readjustment assistance 贸易再调整援助
taxable benefits 应税福利	theft 偷盗	trader 商人, 交易员
taxable bond 应纳税债券	third party 第三者	trailer 拖车
taxable income 应纳税收入	third-party designee 第三者被指定人	trainee 实习生
taxable stocks 应纳税股票	third-party payer 第三者偿付人	training 培训
taxable year 应征税的年度	tiebreaker rules 决胜局规则	transcript 誊本
taxpayer 纳税人	tie-breaking rule 决胜局规则	transfer 转让
Taxpayer Advocacy Panel 纳税人权益服务委员会	time basis 时间基础	transferee 受让人
Taxpayer Advocate 纳税人权益	tip (advice) 提示	transferor (trusts) (信托) 过户经办人
Taxpayer Advocate Service (TAS) 纳税人权益服务处 (TAS)	tip (gratuity) 小费	travel allowance 旅行津贴
Taxpayer Assistance Center (TAC) 纳税人协助中心 (TAC)	tips deemed to be wages 视为工资的小费	travel expenses 旅行费用
taxpayer identification number (TIN) 纳税人识别号 (TIN)	toll 通行费	traveling salesperson 外勤推销员
Taxpayer Protection Program (TPP) 纳税人保护计划 (TPP)	toll call 收费电话	Treasury bill 短期国库券
taxpayer rights 纳税人权利	toll-free number 免费 (电话)	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

treaty-based return position disclosure
基于条约的申报表情况披露

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费

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
非劳动收入

unemployment
失业

unemployment compensation
失业救济金

unemployment tax
失业税

union
工会

United States–Mexico–Canada Agreement (USMCA)
美国-墨西哥-加拿大协定 (USMCA)

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

U.S. national
美国国民

U.S. Postal Service
美国邮政服务

user fee
用户费用

utilities
水电煤气费

V

valuation
估值

van
货车

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

wash sale
假售回购, 洗售

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-in adjustment
写入调整项目

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