

California

ENGLISH-CHINESE GLOSSARY

英中對照詞彙

Glossary of Tax Terms

It is the goal of the Franchise Tax Board that all California taxpayers have available to them the information they need to complete their state income tax returns. The purpose of this booklet is to assist Chinese-speaking individuals who need help to understand the technical tax terms contained in the state income tax forms and instructions.

The booklet contains a glossary of terms that FTB commonly uses. The terms are first presented in English and then translated into Chinese. The second half reverses the process.

For more information about the services offered by the Franchise Tax Board, including bilingual assistance, see the back cover of this booklet.

稅務名詞詞彙

加州稅局的宗旨是使所有加州納稅人士都能得到他們所需要用來填報稅表的資料。此小冊子旨在協助需要幫助的使用中文的個人以了解州所得稅申報表及說明上的技術性稅務名詞。

此小冊子包含了稅務局一般常用的稅務詞彙表。詞彙首先部份會以英文翻譯為中文來呈現。第二部份則反之。

欲知稅務局所提供的其他服務資料,包括雙語協助,請參閱小冊子背頁。

This Glossary is not a legal document, and is for informational assistance purposes only. 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.

English — Chinese Glossary

A

Adjusted itemized deductions.....	調整後的分項扣除
Adjustments	調整
Aid to Families with Dependent Children (AFDC)	對有子女負擔的家庭補助 (AFDC)
Alimony	贍養費
Amended return	修正報稅表
Area code	地區號碼
Assess	徵稅估定
Assessment of tax	課稅評估
Assets	資產
Audit	審查

B

Back taxes	以前之欠稅
Balance	結存
Bank statement	銀行月結單
Bankruptcy	破產
Bill	賬單
Birth certificate	出生證明書
Box	框格
Budget	預算

C

Calendar year	日曆年度
Capital gains	資產增值
Cash	現金
Casualty/loss	意外損失
Certified public accountant	公證會計師
Chapter.....	章
Charitable contribution	慈善捐獻
Checking account	支票賬戶
Child care	孩童照料
Child support	子女供養
Claim	申訴 / 申領
Collect (demand payment)	催收 (要求付款)
Compute	計算
Contribution	捐獻
Court-ordered debt	法庭裁定之債務
Credit for child care expenses	孩童照料支出豁免額
Credit for the elderly or disabled.....	年長者或殘障人士之豁免額

D

Day care center	日間照料中心
Death certificate	死亡證明書
Deduction	扣除
Delinquent returns	拖欠之報稅表
Delinquent taxpayer	拖欠之納稅者
Dependency test	依靠者之檢驗

Dependent	依靠者
Dependent care expenses	依靠者之照料開支
Direct deposit	直接存款
Disability benefits	傷殘福利
Disabled	傷殘 / 殘障
Discharge	撤銷
Disclose	揭露
Dismissal	解除
Dividends	紅利
Dues (union)	工會會費
Dwelling	住處

E

Earned income	工作報酬
Elderly	年長的
Estimated tax.....	預繳稅
Exemption	免稅

F

Failure to pay penalty	未能繳納罰款
File your return on or before	在(某年、某月、某日)或以前
(month, day, year)	填交您的報稅表
Filing status	報稅 (婚姻) 狀況
Financial statement	財務報表
Fine	罰款
Fiscal year	財政年度
Form	表格
Form 540	540表格
Form 540A.....	540A表格
Form 540NR	540NR表格
Full-time employee	全職僱員
Full-time student	全職學生

G

Gross income	毛所得
Gross profit	毛利
Gross receipts	毛收入

H

Handicapped	殘疾者
Hardship	困難
Head of household	一家之主
Home, house	家, 房子
Home, household	家, 家庭
Home loan	房屋貸款
Homeowner	屋主
Homeworker	家庭僱傭
Housewife	家庭主婦

I	
Income.....	所得
Income tax	所得稅
Independent contractor	獨立承包商
Individual Retirement Account	個人退休戶口
(IRA)	
Individual taxpayer	個別納稅人之識別號碼
identification number (ITIN)	
In-law	姻親關係
Interest	利息
Internal Revenue Service (IRS).....	國稅局
Itemized deductions	分項扣除法

J	
Joint account	共同帳戶
Joint return	合併 (夫妻合併) 報稅

L	
Landlord	房東
Late filing penalty	遲誤報稅罰款
Late payment penalty	遲誤付稅罰款
Layoff.....	臨時解僱
Lien	債務產權約束 / 留置權
Limited liability company (LLC)	有限責任公司
Limited partnership	有限合夥公司
Low Income Credit	低收入豁免額

M	
Marriage certificate.....	結婚證書
Married	已婚
Medicare	聯邦醫療護理方案
Minimum wage	最低工資
Mobile home	流動住房
Money order	匯票
Mortgage	抵押貸款
Mortgage interest	抵押貸款利息
Motor home	汽車住房
Multiple support	多重供養

N	
Natural disaster	自然災害
Negligence penalty	疏忽性罰款
Net earnings from self-employment....	從自僱所得之淨利
Nursing care	醫護護理
Nursing home	醫護性療養院

O	
Overpayment.....	溢付

P	
Partnership	合夥公司
Part-time employee	部分時間(非全工)僱員
Payment arrangement	付款安排

Penalty	罰款
Penalty for premature withdrawal	提前撤銷定存之罰金
Penalty for underpayment of	短付預繳稅之罰款
estimated tax	
Pension plan.....	退休金計劃
Personal exemptions	個人免稅額
Personal property	個人財產
(vs. business)	(比對商業的)
Personal property tax	個人財產稅 / 房地產稅
Personal income tax	個人所得稅
Privacy Act	保密法案
Profit	盈利
Property tax	房地產稅/ 財產稅
Push	推 / 催促

Q	
Qualified	合格
Qualifying widow(er)	合格之鰥居者

R	
Railroad retirement	鐵路退休金
Railroad Retirement Tax Act	鐵路退休金稅務法案
Real estate	不動產/ 房地產
Real estate tax	不動產稅/ 房地產稅
Receipt	收據
Record (account)	賬戶記錄
Refund of tax	退稅
Relatives.....	親屬
Rent	租金
Renter.....	租賃者 / 租客
Renter's credit	租賃者豁免額
Retirement	退休金
Retirement income	退休金收入

S	
Salary	薪金
Sale or exchange	銷售或交換 / 買賣或交換
Sales tax	銷售稅
Schedule A (federal form)	附表甲 (聯邦表格)
Scholarship.....	獎學金
Section	段落/節
Self-employment	自我僱傭
Sick pay	病假薪給
Single	單身
Social security benefits	社會安全退休金
Social security number	社會安全號碼
Sole proprietor	獨資
Special withholding allowances.....	特別扣繳許可
Spouse	配偶
Standard deduction	標準扣除法
State taxes	州稅
Stepchild	繼子女
Subject to withholding	應予扣繳
Summary of income and deductions ...	收入及扣除摘要
Support (personal).....	供養 (個人)
Surviving spouse	存活之配偶

T

Tax	課稅
Tax account information	稅務賬戶資料
Tax bill	稅單
Tax computation	課稅計算
Tax counseling for the elderly	長者之稅務諮詢
Tax exemption	免稅額
Tax Form.....	稅表
Tax liability	欠稅
Tax packages with instructions	稅務文件附說明
Tax rate	稅率
Tax return	報稅表
Tax table	課稅一覽表
Tax year	稅務年度
Taxable	應予課稅
Taxable income	應予課稅的所得
Taxpayer	納稅人
Tenant	租客/房客
Toll-free (telephone)	免費 (電話)
Truck.....	貨車
Truck-tractor	貨車牽引機

U

Union	工會
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V

Volunteer Income Tax	所得稅協助義工
Assistance (VITA)	
Voucher	憑據文件

W

W-2 Wage and Tax Statement.....	W-2 工資及課稅概要
W-4 Employees Withholding	W-4 僱員扣繳許可證明
Allowance Certificate	
Webpage	網頁
Website	網站
Welfare	福利
Welfare recipient.....	福利受益者
Withholding of tax	稅金扣繳
Workers' compensation	工傷補償

Z

Zip code	郵政號碼
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詞彙表並非正式法律文件,僅是為輔助參考資料為目的,儘管讀者可以用被翻譯的詞彙來理解其特殊的含義,可是其詞彙之法定含義還是以法令,規章,和行政與司法裁決的約束為準,

中英對照詞彙

(以羅馬拼音字母序列,旁示注音符號)

A

540A表格	Form 540A
540NR表格	Form 540NR
540表格	Form 540
W-2 工資及課稅概要	W-2 Wage and Tax Statement
W-4 僱員扣繳許可證明	W-4 Employees Withholding Allowance Certificate

B (ㄅ)

保密法案	Privacy Act
報稅 (婚姻) 狀況	Filing status
報稅表	Tax return
標準扣除法	Standard deduction
表格	Form
病假薪給	Sick pay
不動產/ 房地產	Real estate
不動產稅/ 房地產稅	Real estate tax
部分時間(非全工)僱員	Part-time employee

C (ㄘ) (ㄙ)

財務報表	Financial statement
財政年度	Fiscal year
殘疾者	Handicapped
長者之稅務諮詢	Tax counseling for the elderly
撤銷	Discharge
遲誤報稅罰款	Late filing penalty
遲誤付稅罰款	Late payment penalty
出生證明書	Birth certificate
慈善捐獻	Charitable contribution
從自僱所得之淨利	Net earnings from self-employment
催收 (要求付款)	Collect (demand payment)
存活之配偶	Surviving spouse

D (ㄉ)

單身	Single
低收入豁免額	Low Income Credit
抵押貸款	Mortgage
抵押貸款利息	Mortgage interest
地區號碼	Area code
調整	Adjustments
調整後的分項扣除	Adjusted itemized deductions
獨立承包人	Independent contractor
獨資	Sole proprietor
短付預繳稅之罰款	Penalty for underpayment of estimated tax
段落/節	Section
對有子女負擔的家庭補助 (AFDC)	Aid to Families with Dependent Children (AFDC)
多重供養	Multiple support

F (ㄈ)

罰款	Fine
罰款	Penalty
法庭裁定之債務	Court-ordered debt
房地產稅/ 財產稅	Property tax
房東	Landlord
房屋貸款	Home loan
分項扣除法	Itemized deductions
福利	Welfare
福利受益者	Welfare recipient
付款安排	Payment arrangement
附表甲 (聯邦表格)	Schedule A (federal form)

G (ㄍ)

個別納稅人之識別號碼	Individual taxpayer identification number (ITIN)
個人財產 (比對商業的)	Personal property (vs. business)
個人財產稅 / 房地產稅	Personal property tax
個人免稅額	Personal exemptions
個人所得稅	Personal income tax
個人退休戶口	Individual Retirement Account (IRA)
工會	Union
工會會費	Dues (union)
工傷補償	Workers' compensation
工作報酬	Earned income
公證會計師	Certified public accountant
供養 (個人)	Support (personal)
共同帳戶	Joint account
國稅局	Internal Revenue Service (IRS)

H (ㄏ)

孩童照料	Child care
孩童照料支出豁免額	Credit for child care expenses
合併 (夫妻合併) 報稅	Joint return
合格	Qualified
合格之鰥居者	Qualifying widow(er)
合夥公司	Partnership
紅利	Dividends
匯票	Money order
貨車	Truck
貨車牽引機	Truck-tractor

J (4)

計算.....	Compute
繼子女.....	Stepchild
家, 房子.....	Home, house
家, 家庭.....	Home, household
家庭僱傭.....	Homeworker
家庭主婦.....	Housewife
獎學金.....	Scholarship
揭露.....	Disclose
結存.....	Balance
結婚證書.....	Marriage certificate
解除.....	Dismissal
捐獻.....	Contribution

K (5)

課稅.....	Tax
課稅計算.....	Tax computation
課稅評估.....	Assessment of tax
課稅一覽表.....	Tax table
扣除.....	Deduction
框格.....	Box
困難.....	Hardship

L (4)

利息.....	Interest
聯邦醫療護理方案.....	Medicare
臨時解僱.....	Layoff
流動住房.....	Mobile home

M (7)

毛利.....	Gross profit
毛收入.....	Gross receipts
毛所得.....	Gross income
免費(電話).....	Toll-free (telephone)
免稅.....	Exemption
免稅額.....	Tax exemption

N (3)

納稅人.....	Taxpayer
年長的.....	Elderly
年長者或殘障人士之豁免額.....	Credit for the elderly or disabled

P (4)

配偶.....	Spouse
憑據文件.....	Voucher
破產.....	Bankruptcy

Q (4)

汽車住房.....	Motor home
欠稅.....	Tax liability
親屬.....	Relatives
全職僱員.....	Full-time employee
全職學生.....	Full-time student

R (4)

間照料中心.....	Day care center
日曆年度.....	Calendar year

S (4) (7)

死亡證明書.....	Death certificate
贍養費.....	Alimony
傷殘 / 殘障.....	Disabled
傷殘福利.....	Disability benefits
社會安全號碼.....	Social security number
社會安全退休金.....	Social security benefits
申訴 / 申領.....	Claim
審查/稽查.....	Audit
收據.....	Receipt
收入及扣除摘要.....	Summary of income and deductions
疏忽性罰款.....	Negligence penalty
稅表.....	Tax Form
稅單.....	Tax bill
稅金扣繳.....	Withholding of tax
稅率.....	Tax rate
稅務年度.....	Tax year
稅務文件附說明.....	Tax packages with instructions
稅務賬戶資料.....	Tax account information
所得.....	Income
所得稅.....	Income tax
所得稅協助義工.....	Volunteer Income Tax Assistance (VITA)

T (6)

特別扣繳許可.....	Special withholding allowances
提前撤銷定存之罰金.....	Penalty for premature withdrawal
鐵路退休金.....	Railroad retirement
鐵路退休金稅務法案.....	Railroad Retirement Tax Act
推 / 催促.....	Push
退稅.....	Refund of tax
退休金.....	Retirement
退休金計劃.....	Pension plan
退休金收入.....	Retirement income
拖欠之報稅表.....	Delinquent returns
拖欠之納稅者.....	Delinquent taxpayer

W (4)

網頁.....	Webpage
網站.....	Website
未能繳納罰款.....	Failure to pay penalty
屋主.....	Homeowner

X (T)

現金.....	Cash
銷售或交換 / 買賣或交換.....	Sale or exchange
銷售稅.....	Sales tax
薪金.....	Salary
修正報稅表.....	Amended return

Y (一)

一家之主.....	Head of household
依靠者.....	Dependent
依靠者之檢驗.....	Dependency test
依靠者之照料開支.....	Dependent care expenses
醫護護理.....	Nursing care
醫護性療養院.....	Nursing home
已婚.....	Married
以前之欠稅.....	Back taxes
意外損失.....	Casualty/loss
溢付.....	Overpayment
姻親關係.....	In-law
銀行月結單.....	Bank statement
應予課稅.....	Taxable
應予課稅的所得.....	Taxable income
應予扣繳.....	Subject to withholding
盈利.....	Profit
郵政號碼.....	Zip code
有限合夥公司.....	Limited partnership
有限責任公司.....	Limited liability company (LLC)
預繳稅.....	Estimated tax
預算.....	Budget

Z (T) (出)

在(某年、某月、某日)或以前 填交您的報稅表.....	File your return on or before (month, day, year)
債務產權約束 / 留置權.....	Lien
章.....	Chapter
賬單.....	Bill
賬戶記錄.....	Record (account)
徵稅估定.....	Assess
支票賬戶.....	Checking account
直接存款.....	Direct deposit
州稅.....	State taxes
住處.....	Dwelling
資產.....	Assets
資產增值.....	Capital gains
子女供養.....	Child support
自然災害.....	Natural disaster
自我僱傭.....	Self-employment
租金.....	Rent
租客/房客.....	Tenant
租賃者 / 租客.....	Renter
租賃者豁免額.....	Renter's credit
最低工資.....	Minimum wage

How to Get California Tax Information

如何獲得加州稅務資訊

Assistance

Telephone assistance is available from 7 a.m. until 6 p.m. Monday through Friday. We may modify these hours without notice to meet operational needs.

From within the United States,
call (800) 852-5711

From outside the United States,
call (916) 845-6500
(not toll-free)

Website at: www.ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Bilingual Assistance

To obtain bilingual assistance regarding taxes or tax forms, call the telephone number listed above.

Letters

For faster service, call us for information to complete your California income tax return or to find out about your tax refund. You may want to write to us if you are replying to a notice we sent you, or to get a reply in writing.

If you write, be sure to include your social security number and your daytime and evening telephone numbers. Send your letter to:

**Franchise Tax Board
PO Box 942840
Sacramento CA 94240-0040**

We will acknowledge your letter within six to eight weeks. In some cases, we may need to call you for additional information.

Tax Forms

California forms can be obtained by calling the toll-free number or sending a letter to:

**Tax Forms Request Unit
Franchise Tax Board
PO Box 942840
Sacramento CA 94240-0070**

協助

每週週一至週五每日早上7時到下午6時有電話服務可供利用.我們可能會爲了因應工作上的需要來修改服務時間而不另通知.

在美國境內,請撥打(800) 852-5711

在美國境外,請撥打(916) 845-6500(非免費)

網站是: www.ftb.ca.gov

爲殘障人士的協助:我們依從美國殘障人法案.聽力或說話有障礙的人士請以電傳打字或聽障電訊設備(TTY/TDD)撥打 (800) 822-6268

雙語服務

若需有關課稅或稅表的雙語服務,請撥打上方所列電話號碼.

信件

能得到較迅速的服務就是以電話與我們聯繫來得取完成您加州所得稅表所需的或諮詢有關您稅表的相關資料.您或許需要以書面方式來回應我們寄給您的通知,或爲了得到我們書面的回應.

當您來信,請務必包括您的社會安全號碼(social security number)和您日間與夜間的電話號碼於信內.您的來信請寄:

Franchise Tax Board
PO Box 942840
Sacramento CA 94240-0040

我們會在6到8週內告知收到您的信件,對於某些案例,我們或許會打電話給您以茲獲取補充資料,

稅表

您可以撥打免費電話或寫信來索取加州稅表,來信請寄:

Tax Forms Request Unit
Franchise Tax Board
PO Box 942840
Sacramento CA 94240-0070