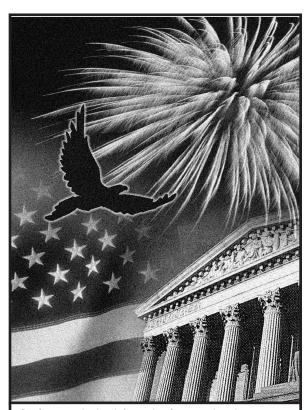


## **Publication 850 (en-ht)**

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# **English-Haitian Creole Glossary of** Tax Words and **Phrases**

(Used in Publications Issued by the IRS) Glosè angle-kreyòl ayisyen pou mo ak fraz fiskal (yo itilize nan Piblikasyon IRS pibliye)



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## Introduction

This glossary is developed by the Tax Forms and Publications Division of the Internal Revenue Service (IRS). 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 Haitian Creole-language materials issued by the IRS.

Any issuance containing language consistent with this glossary should be reasonably satisfactory for purposes of general guidance regarding the rights and obligations of taxpavers.

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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## **Entwodiksyon**

Se Divizyon Fòm Enpo ak Piblikasyon nan Sèvis Revni Entèn nan ((IRS), ki devlope glosè sa a. Objektif li se etabli estanda ki wo pou kalite itilizasyon lang yo, pou ankouraje inifòmite nan itilizasyon lang yo, epi pou diminye risk pou yon move entèpretasyon materyèl IRS ki soti nan lang Kreyòl Ayisyen an.

Nenpòt piblikasyon ki gen yon lang ki konsistan avèk glosè sa a ta dwe rezonab pou rezon gid jeneral konsènan dwa epi obligasyon kontribyab yo.

Glosè sa a se pa yon dokiman legal epi okenn nan tèm yo jwenn nan li pa dwe fè konprann yo chanje siyifikasyon an nan nenpòt dispozisyon lalwa, règleman yo, oswa nenpòt lòt presedan ki fè otorite. Malgre yon lektè ka konprann tèm ki tradui a gen yon siyifikasyon patikilye, se lalwa ki kontwole siyifikasyon legal la, ansanm avèk règleman yo, ak desizyon administratif, ak desizyon jidisyè yo. Yo fè yon evalyasyon peryodik pou detèmine si yo bezwen ajoute, efase, oswa revize dokiman sa a.

**Kòmantè ak sijesyon yo.** Nou akeyi kòmantè w yo sou piblikasyon sa a, ak sijesyon pou pwochen edisyon yo.

Ou ka voye kòmantè pou nou atravè <u>IRS.gov/</u> <u>FormComments.</u>

Oswa, ou kapab ekri nan:

Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224 Malgre nou pa ka reponn endividyèlman a chak kòmantè nou resevwa, nou apresye fidbak ou epi nou pral konsidere kòmantè ak sijesyon w yo pandan n ap revize fòm enpo, enstriksyon, ak piblikasyon nou yo. **Pa** voye kesyon enpo, deklarasyon enpo, oswa peman nan adrès ki anwo a.

*Jwenn fòm enpo, enstriksyon, ak piblikasyon.* Ale sou *IRS.gov/Forms* pou telechaje fòm, enstriksyon, ak piblikasyon aktyèl ak ane anvan yo.

Kòmande fòm enpo, enstriksyon, ak piblikasyon. Ale sou <u>IRS.gov/OrderForms</u> epi klike souKreyòl Ayisyen pou kòmande fòm aktyèl, enstriksyon, ak piblikasyon; rele nan 800-829-3676 pou kòmande fòm ak enstriksyon ane anvan yo. *IRS* pral travay sou kòmann fòm ak piblikasyon yo pi vit ke posib. **Pa** resoumèt demann ou deja voye ban nou. Ou ka jwenn fòm ak piblikasyon yo pi vit sou entènèt.

#### **English to Haitian Creole**

#### Α

### abandoned spouse

konjwen abandone

### abandonment

abandonen

#### abandonment clause

kloz renonsman

#### abatement

rediksyon

## ability to pay

kapasite pou peye

### absorption rate

pousantaj absòpsyon

#### abusive tax shelter

Abri fiskal abizan

### **Accelerated Cost Recovery System** (ACRS)

Sistèm Rekiperasyon Pri Akselere (ACRS)

## accelerated depreciation

depresyasyon akselere

#### acceptance agent

ajan akseptasyon

## according to our records

dapre dosye nou

#### account

kont

#### account statement

deklarasyon kont

### accountable plan

plan responsab

#### accountant

kontab

#### accounting method

metòd kontablite

#### accounting period

peryòd kontablite

#### accounts payable

kont peyab

#### accounts receivable

kont resevab

#### accrual

akimile

## accrual accounting

kontablite akimile

#### accrual method

metòd akimile

#### accrued income

revni akimile

#### accrued interest

enterè akimile

#### accrued taxes

enpo akimile

## accuracy-related penalty

penalite ki gen rapò ak presizyon

## acknowledgement file

dosve rekonesans

## activity engaged in for a profit

aktivite angaje pou pwofi

## activity not engaged in for profit

aktivite angaje san pwofi

## actually or constructively

aktyèlman oswa konstriktif

### additional child tax credit (ACTC)

kredi adisyonèl enpo pou timoun

### additional taxes on qualified plans (including IRAs) and other

### tax-favored accounts

enpo adisyonèl sou plan ki kalifye (ki gen ladan I IRA) ak lòt kont ki gen favè fiskal

## adjusted gross income (AGI)

revni brit ajiste (AGI)

## adjusted itemized deductions

dediksyon detaye ajiste

## adjusted tax basis

baz enpo ajiste

#### adiustment

ajisteman

### adoption agency

ajans adopsyon

#### adoption agency fees

frè ajans adopsyon an

### adoption tax credit

kredi enpo adopsyon

## adoption taxpayer identification number (ATIN)

nimewo idantifikasyon kontribyab pou adopsyon (ATIN)

#### advance payment

peman davans

#### advanced premium tax credit

kredi enpo pou prim avanse

#### advocate

defansè

#### affidavit

afidavi

#### after-tax basis

baz apre enpo

#### age test

tès pou laj

#### agency

ajans

## agency (contractual)

ajans (kontra)

## agent (contractual)

ajan (kontra)

## agent-driver

ajan chofè

#### agreement

akò: kontra

## Airline Deregulation Act of 1978

**Program** 

Pwogram Lwa 1978 sou Dereglementation Konpayi Avyon

### airdrop

lagaj ayeryen

## **Alaska Permanent Fund**

Fon pèmanan pou Alaska

## alien individual

moun etranje

#### alien resident card

kat rezidan etranje

#### alimony

pansyon alimantè

#### allocate (verb)

repati; asiye; distribye (vèb)

#### allocation

repatisyon; asiyasyon; distribisyon

#### allowances (W-4)

alokasyon (W-4)

### Alternate Trade Adjustment Assistance (ATAA)

Asistans Ajisteman Komès Altènatif (ATAA)

### alternative basis

baz altènatif

### alternative fuel vehicle refueling property credit

kredi pwopriyete pou ravitaye machin a gaz altènatif

#### alternative minimum tax

enpo minimòm ranplasan

## alternative motor vehicle

machin a motè altènatif

## alternative motor vehicle credit

kredi machin a motè altènatif

#### alternative tax

enpo altènatif

#### amended tax return

deklarasyon enpo modifye

## amended U.S. individual income tax return

deklarasyon enpo sou revni modifye Ozetazini

#### American opportunity tax credit Kredi enpo opòtinite Ameriken

# American Rescue Plan Act of 2021 (ARP)

Lwa 2021 Plan Sekou Ameriken (ARP)

# amortizable premium on taxable bonds

prim amòtisab sou obligasyon enpozab

## amortized bond premium

prim obligasyon amòtize

#### amount realized

montan reyalize

#### announcement

anons; avi; notifikasyon

#### annual income

revni anyèl

#### annual leave

vakans

## annualized income installment method

metòd vèsman revni anyèl

#### annuity

rant

#### annuity bond

obligasyon rant

#### appeal (noun)

apèl

### appeal rights

dwa dapèl

#### appeal (verb)

fè apèl (vèb)

## applicable large employer (ALE)

gwo anplwayè ki aplikab (ALE)

## applicant

kandida

# application for a social security card

aplikasyon pou yon kat sekirite sosyal

# application for IRS individual taxpayer identification number

aplikasyon pou nimewo idantifikasyon kontribyab endividyèl IRS

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

aplikasyon pou nimewo idantifikasyon kontribyab pou adopsyon Ozetazini annatant

### appraiser

evalyatè

#### appreciation (increase)

apresyasyon (ogmante)

#### apprentice

apranti

#### arbitrators

abit

#### Archer MSA

kont Archer MSA

# Archer MSAs and long-term care insurance contracts

kont epay medikal Archer MSA ki gen avantaj fiskal ak kontra asirans alontèm

#### area code

aryèkòd

## armed forces' tax guide

gid enpo pou militè

### arrangement

aranjman

## arrears

aryere

#### as-you-go basis

ofiramezi

#### assess

evalye

#### assessed self-employment tax

evalye enpo sou travay endepandan

#### assessment of tax

evalye enpo

#### asset forfeiture

konfiskasyon byen

#### assets

byen

#### assignee

deziye

#### attachment

dokiman ki vin avèk

#### attest (verb)

ateste (vèb)

#### attestation clause (noun)

kloz atestasyon (non)

#### attorney-in-fact

avoka an reyalite

#### audit

odit

#### **Audit Division**

Divizyon odit

## audit (of a return)

verifikasyon (yon deklarasyon)

#### auditor

verifikatè

#### authenticate

otantifye

### authorized IRS e-file provider

Founisè deklarasyon elektwonik IRS otorize

#### auto tag

balis otomatik

#### average tax rate

to enpo an mwayèn

## award (prizes and awards)

prim (pri ak prim)

#### В

#### back taxes

enpo aryere

### backpay

salè aryere

## backslash (information

## technology)

baton oblik

#### backup withholding

prelèvman an rezèv

#### bad debt

dèt ki pa ka kolekte

#### balance

montan

#### balance sheet

hilan

#### bank failure

fayit bankè

#### bank statement

deklarasyon bank

#### bankruptcy

bankwout; fayit

### bankruptcy estate

byen fayit la

#### barter

twoke

### barter exchange (noun)

sant boukantay

#### bartering income

revni twokay

base cost

pri de baz

basis

baz

battery storage technology

teknoloji depo batri

beneficiary

benefisyè

benefits

benefis

bequest

don; asiyasyon

bill

bòdwo

boilerplate

chodyè

bona fide

bona fide (bòn fwa)

bona fide resident

rezidan debònfwa

bond

bon

bond discount

rabè kosyon

bond for payment of tax

kosyon pou peman enpo

bond income

revni kosyon

bond premium

prim kosyon

bond retirement

retrèt kosyon

bonus

bonis

bonus depreciation

bonis depresyasyon

bookkeeper

kontab

bookmark (information

technology)

make (enfòmasyon teknoloji)

borrower

pretè

box

bwat

bracket (tax)

tranch (enpo)

branch

estasyon

breach of contract

vyole kontra a

bring an action

pote yon aksyon

broker

koutye (stockbroker); ajan sekirite (koutye asirans)

browser

navigatè

**Bureau of the Fiscal Service** 

Biwo Sèvis Fiskal

bus

bis

business

biznis

business expenses

depans biznis

business gifts

kado biznis

business loss

pèt biznis

business property

pwopriyete biznis la

business trust

fideyikomi komèsyal

by-product

sou-pwodwi

C

**C** corporation

Sosyete c

cafeteria plan

plan sosyal

calendar year

ane sivil

canceled debt

dèt anile

candidate for a college degree kandida yon degre nan kolèj

capital assets

byen kapitall

capital base

baz kapital

capital expenditures

depans kapital yo

capital gain

pwofi kapital

capital gains tax

enpo sou pwofi kapital

capital investment

envestisman kapital

capital loss

pèt kapital

capital turnover

woulman kapital

carryback

ramne

carryback loss

pèt ramne

carry on a trade or business

fè yon komès oswa bizniz

carryover

repòte an avan

carryover loss

pèt repòte an avan

cash

kach

cash basis

baz lajan kach

cash disbursement

debousman lajan kach

cash flow

flo monetè; mouvman lajan

cash method

metòd lajan kach

cash withdrawal

retrè lajan kach

cashier's check chèk kesye a

casualty

domaj; viktim

casualty loss

pèt viktim nan

catch-up contribution

kontribisyon ratrapaj

certain government payments sèten peman gouvènman an

certificate of accuracy

sètifika presizyon

certificate of alien claiming

residence in the United States sètifika etranje ki vle rezide Ozetazini

certificate of compliance

sètifika konfòmite
certificate of deposit (CD)

sètifika depo (CD)

certificate of discharge sètifika satisfaksyon

certified copy

kopi sètifye

certified mail kourye sètifye

### certified public accountant

kontab piblik sètifye

## charitable contribution

kontribisyon charitab

## charitable organization

òganizasyon charitab

## checking account

kont chekye

#### child care; childcare

swen timoun

## child support

sipò pou timoun

#### child tax credit (CTC)

kredit enpo pou timoun

### child with special needs

timoun ki gen bezwen espesyal

# Civil Service Retirement System (CSRS)

Sitèm Sèvis Retrèt Sivil

#### claim

reklame

#### claim of right

dwa reklamasyon

#### clean vehicle tax credit

kredi enpo pou machin pwòp

#### clergy

klèje

### clerical error

fot defrap

# click (verb) (information technology)

klike (vèb) (teknoloji enfòmasyon)

## closer connection to a foreign country

koneksyon pi pwòch a yon peyi etranje

### co-worker

kolèg travay

# COBRA premium assistance payments

Peman asistans prim COBRA

#### coding

kodaj

### collect (bring in revenue)

kolekte (pote revni)

### collect (demand payment)

kolekte (demann peman)

#### **Collection Appeals Program (CAP)**

Pwogram Apèl Koleksyon

## **Collection Division**

Divizyon koleksyon

## collection due process hearing

odyans sou pwosedi legal pou koleksyon

#### college

kolèj

# Combat-Injured Veterans Tax Fairness Act of 2016

Lwa 2016 sou ekite fiskal pou veteran ki viktim nan konba

#### combat pay

salè konba

#### combat zone

zòn konba

# **Combined Annual Wage Reporting System**

Sistèm rapò salè anyèl konbine

#### commission-driver

sou baz komisyon

## Commissioner of the Internal Revenue Service

Komisyonè Internal Revenue Service

#### commodities

danre

#### common carrier

transpò komen

#### common law

lwa jeneral

## common-law employee

anplwaye komen

#### common-law marriage

maryaj komen

#### community income

revni kominote a

#### community property

pwopriyete kominote a

#### commute (verb)

vwayaj (vèb)

#### commuter

vwayajè

#### commuting

vwayaje

### compensation

konpansasyon

### compensation for injuries

konpansasyon pou domaj

## competent authority

otorite konpetan

### complaint

plent

#### compliance

konfòmite

#### compute

kalkile

### computer processed,

#### computerized

òdinatè te trete, enfòmatize

#### condominium

kondominyòm

### conduct of a U.S. trade or business

fè yon komès oswa biznis

Ozetazini

#### confidential

konfidansyèl

# Conservation Reserve Program (CRP)

Pwogram Rezèv Konsèvasyon

## consignment

konsiyen

# Consolidated Omnibus Budget Reconciliation Act (COBRA)

Lwa Rekonsilyasyon Bidjè Omnibus Konsolide (COBRA)

#### constructive receipt

resi konstriktif

### contest prize

pri konkou

## contingent interest

enterè kondisyonèl

#### contribution

kontribisyon

#### contribution to capital

kontribisyon nan kapital la

#### cooperative housing corporation

sosyete lojman koperativ

#### corporate tax

enpo sou sosyete

#### corporation

sosyete

#### cost of goods sold (COGS)

depans machandiz ki vann (COGS)

#### court costs

depans tribinal

## court order

lòd tribinal la

#### cover by insurance

kouvri pa asirans

#### coverage

pwoteksyon

#### coverage household

pwoteksyon fanmi an

# Coverdell education savings account

kont epay Coverdell pou edikasyon

### covered security

sekirite ki kouvri

#### credit bureau

biwo kredi

# credit for child care (childcare) expenses

kredi pou depans gadri (swen timoun)

# credit for other dependents (ODC) kredi pou lòt depandan

## credit for the elderly or the disabled

kredi pou moun aje oswa enfim

#### credit life insurance

kredi asisrans vi

#### credit one's account

mete kredi nan kont yon moun

### credit reduction rate (FUTA)

to rediksyon kredi (FUTA)

#### credit union

kredi koperativ

## criminal prosecution

pouswit kriminèl

#### cryptocurrency

lajan kriptografik

#### cryptocurrencies

lajan kriptografik

#### currency transaction report

rapò tranzaksyon lajan

## currency transaction report by casinos

rapò tranzaksyon lajan kazino yo

### currently not collectible

pa ka kolekte aktyèlman

### custodial parent

paran gadyen

## customer outreach program

pwogram pou kontakte kliyan

### customs duties

frè ladwann

#### D

#### data

done

#### data bank

sant done

#### data breach

vyolasyon done

## data entry (in a computer)

antre done (nan yon òdinatè)

#### data transmission

transmisyon done

## daycare center

sant gadri

## de minimis (minimal) benefits

benefis minim (minimòm)

#### de minimis presence

prezans minim (minimòm)

## dealer (commercial)

distribitè (komèsyal)

## dealer (securities)

negosyan (estòk)

#### death benefit

benefis lanmò

#### death certificate

sètifika lanmò

#### decedent

defen

## declining balance depreciation

depresyasyon balans dekline

## decree (judicial, final)

dekrè (jidisyè, final)

### decree (not final)

dekrè (pa final)

#### deduction

dediksyon

#### default

mankman

#### deferred compensation plan

plan konpansasyon ranvwaye

#### deferred income

revni ranvwaye

#### deferred payment

peman ranvwaye

#### deferred taxes

enpo ranvwaye

## deficiency notice, notice of

deficiency

avi mankman, avi sou mankman

## delinquent payments

peman ki an reta

## delinquent return

deklarasyon ki an reta

#### delinquent taxes

enpo ki an reta

#### delinquent taxpayer

kontribyab ki an reta

#### demand for payment

demann peman

### denial letter, denial notice

lèt refi, avi refi

# Department of Health and Human Services (HHS)

Depatman Sante ak Sèvis Imen (HHS)

# Department of Homeland Security (DHS)

Depatman Sekirite Enteryè (DHS)

## **Department of Labor (DOL)**

Depatman Travay (DOL)

## Department of the Treasury (U.S.)

Depatman Trezò (U.S.)

## Department of Veterans Affairs (VA)

Depatman Afè Veteran (VA)

#### departure permit

pèmi depa

### dependency test

tès depandans

## dependent

depandan

# dependent care assistance payments

peman asistans pou swen depandan

## dependent care expenses

depans pou swen depandan

#### depletion

rediksyon

## deposit period ending on (month, day, year)

peryòd depo ki fini nan (mwa, jou, ane)

#### depositor

depozan

### depreciable property

pwopriyete depresyab

### depreciation

depresyasyon

#### digital asset

byen elektwonik

## digital asset in a wallet

byen elektwonik nan bous

### direct debit

debi dirèk

# direct debit installment agreement akò vèsman debi dirèk

#### direct deposit

depo dirèk

## disability benefits

benefis moun enfim

### disability income exclusion

esklizyon revni moun enfim

#### disability payments

peman pou enfimite

#### disabled

enfim

#### disaster

katastwòf

#### disaster relief

sekou lè gen katastwòf

### discharge

revoke

#### disclosure

divilgasyon

## disposition (of property)

elimine (yon pwopriyete)

## disregarded entity

antite neglijab

#### distribution

distribisyon

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

distribisyon nan pansyon, anwite, plan retrèt oswa pwofi-pataje, IRA, kontra asirans, elatriye.

## distributive share (partnership) prepatisyon enterè (patenarya)

# dividend equivalent payments peman ekivalan dividann

## dividend income

revni dividann

#### dividends

dividann

### division (administration)

divizyon (administrasyon)

#### divorce decree

dekrè divòs

## doing business as (DBA)

nan biznis sou non (DBA)

#### domestic partnership

patenarya domestik

## domestic production activity

aktivite pwodiksyon domestik

### donation

don

#### double taxation

taksasyon doub

## download (information

technology)

telechaje (teknoloji enfòmasyon)

#### draft

bouyon

## dual-status alien or dual resident

etranje estati-doub oswa etranje rezidans doub

#### dual-status return

deklarasyon estati-doub

#### dual-status taxpayer

kontribyab ki gen estati-doub

#### dual-status year

ane estati-doub

### due diligence

fè dilijans

#### dues (union)

gaj (sendika)

## dwelling

lojman

#### Ε

#### e-file (efile)

depo elektwonik (efile)

### early distribution

distribisyon anvan lè

### earned income

revni travay

## earned income credit (EIC)

kredi revni travay (EIC)

#### earned income tax credit

kredi enpo pou revni travay

#### earned income test

tès revni travay

#### earning capacity

kapasite pou touche revni

#### education credits

kredi edikasyon

#### effectively connected income

revni ki efektivman konekte

### elderly

moun aje

#### election worker

travayè eleksyon

# Electronic Federal Tax Payment System (EFTPS)

Sistèm Elektwonik pou Pèman Enpo Federal

### electronic filing (e-file or efile)

deklarasyon elektwonik (e-file oswa efile)

# electronic filing identification number (EFIN)

nimewo idantifikasyon depo elektwonik (EFIN)

### electronic funds withdrawal (EFW) retrè lajan elektwonikman (EFW)

otronia roport of tips

## electronic report of tips

rapòte tep elektwonikman

### electronic return originator (ERO)

orijinè deklarasyon elektwonik (ERO)

#### electronic service

sèvis elektwonik

## elementary school

lekòl elemantè

## eligibility requirements

kondisyon pou elijib

#### email

imel

## employee

anplwaye

## employee benefits

benefis anplwaye

## employee retention credit

kredi pou retni anplwaye

## employee savings plan

plan epay anplwaye

#### employee tax

enpo anplwaye

#### employee's daily record of tips

dosye tep anplwaye pou chak jou

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

dosye tep anplwaye pou chak jou ak rapò anplwayè a

# employee's report of tips to employer

rapò tep anplwaye a fè bay anplwayè a

## employer (adjective)

Anplwayè (adjektif)

## employer (noun)

anplwayè (non)

## employer health plan

plan sante anplwayè

# employer identification number (EIN)

nimewo idantifikasyon anplwayè (EIN)

### employer tax

enpo anplwayè

employer's supplemental tax guide gid siplemantè enpo anplwayè a

employment agency ajans travay

employment agency fees frè ajans travay

employment related ki gen rapò ak travay

employment taxes enpo travay

adopte
endowment
fon

enact

energy efficient home improvement credit

kredi amelyorasyon enèji efikas nan kay

enforced collection action aksyon pou fòse koleksyon

enforcement of the law aplike lalwa

enrolled agent ajan anwole

enter (data in a computer) antre (done nan òdinatè)

entertainment expenses depans amizman

entry (on a return) antre (sou yon deklarsyon)

equitable relief alèjman ekitab

equity (in property)

valè san dèt (nan pwopriyete)

escrow depo garanti

escrow account kont depo garanti

escrow funds kont depo garanti

estate byen

estate tax enpo sou eritaj

estimated tax enpo estime

estimated tax payments peman enpo estime

estimated useful life estimasyon itilizasyon examination (of a tax return)

egzamen (yon deklarasyon enpo)

excess contribution kontribisyon anplis

excess gains pwofi anplis

exchange, trade (verb) echanj, komès (vèb)

exchange of like-kind property echanj pwopriyete menm kalite

exchange visitor vizitè echanj

excise taxes dwa dasiz

exclusion of income for bona fide residents

esklizyon revni pou rezidan debònfwa

executor egzekitè

exempt individual endividi egzante

**exemption** *egzanpsyon* 

exemption certificate number nimewo sètifika egzanpsyon

exemption from withholding egzanpsyon prelèvman

exemptions, standard deduction, and filing information

egzanpsyon, dediksyon estanda, ak enfòmasyon pou depoze

expatriation tax enpo ekspatriyasyon

experience rate to eksperyans

expire ekspire

extended active duty sèvis aktif pwolonje

F

face value aparans

failure to deposit fay nan depo

failure to file penalty fay nan deklare

failure to pay penalty fay nan peman

fair market value (FMV) valė jis

fair rental price pri lokasyon ki jis

fair rental value valè lokasyon ki jis

family size gwosè fanmi

farm fèm

farm income revni fèm

farm operator operatè fèm

farm worker travayè fèm

farmer kiltivatè

farming jadinaj; kiltive

fax faks

Act (FICA)

Federal District Court
Tirbinal Distri Federal

Federal Employees Health Benefit Program

Pwogram swen sante anplwaye federal

federal income tax return

Deklarasyon enpo federal sou
revni

revni
Federal Insurance Contributions

Lwa sou kontribisyon pou asirans federal (FICA)

Federal Payment Levy Program (FPLP)

Pwogram rekouvreman peman federal (FPLP)

federal tax lien privilèj fiskal federal

federal tax on special fuels enpo federal sou kabiran espesyal

federal taxes enpo federal

Federal Trade Commission (FTC)
Komisyon Federal Komès (FTC)

Federal Unemployment Tax Act (FUTA)

Lwa Federal Enpo Chomaj (FUTA)

Federal Unemployment Trust Fund Fon Fidisi Federal pou Chomaj

#### federal use tax on civil aircraft

enpo federal pou itilizasyon avyon sivil

#### feedback

reyaksyon

#### fees

frè

#### fellowship

asosyasyon

#### fiat currency

lajan fiat

### field examination (audit)

egzamen sou plas (odit)

#### file a tax return

ranpli yon deklarasyon enpo

#### file jointly

ranpli ansanm

### file separately

ranpli separeman

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

ranpli deklarasyon w lan nan dat oswa anvan (mwa, jou, ane)

## filing of return

ranpli deklarasyon

## filing status

estati ranpli

#### finance charge

frè finansye

#### financial analysis

analiz finansye

# Financial Crimes Enforcement Network (FinCEN)

Rezo Ranfòsman Krim Finansye (FinCEN)

#### financial institution

enstitisyon finansye

### financial statement

deklarasyon finansye

### financially disabled

finansyèman andikape

#### fine (noun)

amann

### first-time homebuyer credit

kredi pou moun ki achte kay pou premye fwa

#### fiscal year

ane fiskal

## fishing income

revni lapèch

### fixing-up expenses

depans pou repare

## flexible-benefits plan

plan benefis fleksib

## flexible-spending plan

plan depans fleksib

## flow-through entity

antite neglijab

## follow up

swivi

#### food stamps

koupon alimantè

## for your records

pou dosye w

## foreclosure (mortgage)

sezi (ipotèk)

### foreign account

kont aletranje

## foreign assets

byen aletranje

## foreign currency

lajan etranje

## foreign earned income

revni travay aletranje

## foreign earned income exclusion

eksklizyon revni pou travay aletranje

## foreign employee

anplwaye aletranje

## foreign financial asset

bien finansye aletranje

## foreign government

gouvènman etranje

### foreign housing deduction

rediksyon pou loiman aletranie

#### foreign tax

enpo aletranje

#### foreign tax credit

kredi enpo aletranje

#### foreign travel

vwayaj aletranje

#### form

fòm

#### form letter

fòm lèt

#### forms:

fòm:

# 940 Employer's Annual Federal Unemployment Tax Return

940 Deklarasyon Enpo Federal Anyèl Anplwayè a

# 941 Employer's Quarterly Federal Tax Return

941 Deklarasyon Trimèstrièl Enpo Federal Anplwayè a

# 943 Employer's Annual Tax Return for Agricultural Employees

943 Deklarasyon Anyèl enpo Anplwayè a pou Anplwaye Agrikòl yo

## 1040-ES Estimated Tax for Individuals

1040-ES Estimasyon Enpo pou Moun

# 1040 U.S. Individual Income Tax Return

1040 Deklarasyon enpo sou revni Ozetazini

# 1040-NR U.S. Nonresident Alien Income Tax Return

1040-NR Deklarasyon enpo sou revni Moun ki pa rezidan Ozetazini

# 2290 Heavy Highway Vehicle Use Tax Return

2290 Deklarasyon enpo sou itilizasyon machin lou

## 2848 Power of Attorney and Declaration of Representative

2848 Pwokirasyon ak Deklarasyon Reprezantan

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

8300 Rapò Peman Lajan Kach ki Depase \$10 000 yo Resevwa nan yon Komès oswa Biznis

# 8849 Claim for Refund of Excise Taxes

8849 Reklamasyon pou Ranbousman Enpo Dasiz

## Schedule A (Form 1040)

Barèm A (Fòm 1040)

#### Schedule H (Form 1040) Household Employment Taxes

Barèm H (Fòm 1040) Enpo sou Travayè Kay moun

# SS-4 Application for Employer Identification Number

SS-4 Aplikasyon pou Nimewo Idantifikasyon Anplwayè

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

SS-8 Detèminasyon Estati Travayè Konsènan Enpo Federal Travay ak Prelèvman Enpo sou Revni

## W-2 Wage and Tax Statement

W-2 Deklarasyon salè ak enpo

# W-3 Transmittal of Wage and Tax Statements

W-3 Transmisyon Deklarasyon Salè ak Enpo

# W-3c Transmittal of Corrected Wage and Tax Statements

W-3c Transmèt Deklarasyon salè ak enpo korije

# W-4 Employee's Withholding Certificate

W-4 Sètifika Prelèvman Anplwaye

# W-4P Withholding Certificate for Periodic Pension or Annuity Payments

W-4P Sètifika Prelèvman pou Peman Peryodik pou Pansyon oswa Anwite

# W-7 Application for IRS Individual Taxpayer Identification Number

W-7 Aplikasyon pou Nimewo Idantifikasyon Endividyèl Kontribyab IRS

### W-9 Request for Taxpayer Identification Number and Certification

W-9 Demann pou Nimewo Idantifikasyon Kontribyab ak Sètifikasyon

#### foster child

timoun adoptif

#### founder (of a trust)

fondatè (nan yon fidisi)

#### franchise

franchiz

#### franchise tax

enpo franchiz

#### Free File

Depoze gratis

#### fringe benefits

benefis ekstra

#### frivolous tax return

deklarasyon enpo frivòl

## full-time employee

anplwaye aplentan

#### full-time student

etidyan aplentan

#### full-time work

travay aplentan

## furnace (heating unit)

founo (inite chofaj)

#### G

## gainful employee

anplwaye pou pwofi

## gainful employment

travay pwofitab

## gambling winnings

revni jwèt aza

#### garnishments

sezi

### general partner

patnè jeneral

## generation-skipping transfer

transfè ant plizyè jenerasyon

## geographical basis

baz jeyografik

#### geothermal well

pi jeotèmal

### gift

kado

### gift tax

enpo sou kado

## golden parachute agreement

akò konpansasyon pou revokasyon

#### goodwill

Repitasyon

### governing instrument

dokiman k ap gouvène

### grace period

peryòd gras

#### grant (noun)

don (non)

#### grantor (of a trust)

moun ki bay la (nan yon fidisi)

#### green card

kat rezidans

#### green card test

tès pou kat rezidans

#### aross income

revni brit

### gross proceeds

rantre brit

## gross profit

pwofi brit

### gross receipts

revni brit

### group health plan

plan sante gwoup

## group life insurance

asirans vi gwoup

## group-term life insurance

asirans tèm vi gwoup

## guarantee of indebtedness

garanti dèt

## guaranteed issue

emisyon garanti

### guardian

gadyen

#### Н

#### halfway house

kay tranzisyon

## handicapped

andikape

## handout

feyè

## hard fork (digital assets)

chanjman pwotokòl (byen dijital)

## hardship case

ka difisil

### head of household

chèf fanmi

#### health benefits

avantaj swen sante

#### health care

swen sante

#### health coverage

pwoteksyon sante

#### health coverage exemption

egzanpsyon pwoteksyon sante

### health coverage tax credit (HCTC)

kredi enpo pou pwoteksyon sante (HCTC)

#### health insurance

asirans sante

### health insurance marketplace

mache asirans sante

#### health insurance policy

polis asirans sante

#### hearing aid

aparèy pou tande

#### hearing impaired

pwoblèm pou tande

# heavy highway vehicle use tax return

deklarasyon enpo pou itilizasyon machin lou sou otowout

#### high school

lekòl segondè

highway use tax

enpo sou itilizasyon gran wout

hobby loss

pèt nan lwazi

holder

detantè

holder of record

detantè dosye a

holding period

peryòd atant

holiday

jou ferye

home

lakay

Home Affordable Modification Program (HAMP)

Pwogram Modifikasyon Kay Abòdab (HAMP)

home energy audit

odit enèji lakay

home loan

prè sou kay

homeland security

sekirite enteryè

homepage (information technology)

paj dakèy (teknoloji enfòmasyon)

homeworker

travayè lakay

hospital insurance benefits tax (Medicare)

enpo sou benefis asirans lopital (Medicare)

houseboat

kay an bato

household

fwaye

household appliances

aparèy pou kay

household employer's tax guide

gid enpo anplwayè lakay

household employment taxes

enpo travay kay moun

household income

revni kay la

housewife

madanm lakay

housing allowance

alokasyon pou lojman

identity protection personal identification number (IP PIN)

nimewo idantifikasyon pèsonèl pou pwoteksyon idantite (IP PIN)

Identity Protection Specialized Unit (IPSU)

Inite Espesyalize pou Pwoteksyon Idantite (IPSU)

identity theft

vòl idantite

immigrant status

estati imigran

immigration status

estati imigrasyon

impose a tax

enpoze yon enpo

in-law

dapre lalwa

income

revni

income averaging

mwayèn revni

income from sources outside the

revni ki soti nan sous andeyò Etazini

income-producing property pwopriyete ki bay revni

income-splitting

divize revni

income statement

bilan

income subject to tax (taxable income)

revni ki sijè a enpo (revni enpozab)

income tax

enpo sou revni

incur (a penalty)

lakoz (yon penalite)

incur (expense)

lakoz (depans)

incur (obligation)

vin gen (obligasyon)

viii geri (obligasyori)

independent contractor

kontraktè endepandan

individual estimated tax

enpo endividyèl estime

individual income

revni endividyèl

individual income tax

enpo sou revni endividyèl

individual retirement account

kont retrèt endividyèl

individual retirement arrangement (IRA)

aranjman pou retrèt endividyèl (IRA)

information return

deklarasyon enfòmasyon

information to claim certain credits after disallowance

enfòmasyon pou reklame sèten kredi apre refi

inheritance

eritai

inheritance tax

enpo sou eritaj

initial markup

pri inisyal

injured spouse claim

reklamasyon konjwen ki viktim

injury

domaj

innocent spouse

konjwen inosan

innocent spouse relief

soulajman pou konjwen inosan

input

opinyon

insolvency

pa ka peye dèt

installment

vèsman

installment agreement

akò vèsman

insulation

izolasyon

insurance broker

koutye asirans

intangible assets

byen enkòporèl

**Interactive Tax Assistant (ITA)** 

Asistan enpo entèaktif

interest

enterè

interest holder (in property)

detantè enterè (nan pwopriyete)

interest (in a partnership)

enterè (nan patenarya)

interest income

revni enterè

interest rate

to enterè

**Internal Revenue Bulletin** 

Bilten Revni Entèn

**Internal Revenue Code (IRC)** 

Lwa Revni Entèn (IRC)

Internal Revenue Service (IRS)

Sèvis Revni Entèn

international social security agreement

Akò sekirite sosyal entènasyonal

inventory

envantè

investment income

revni envestisman

investment tax credit

kredi enpo pou envestisman

investors

envestisè

invoice

fakti

involuntary conversion

konvèsyon envolontè

**IRS Independent Office of Appeals** 

Biwo Dapèl Endepandan IRS

IRS individual taxpayer identification number (ITIN)

> Nimewo idantifikasyon kontribyab endividyèl IRS

issue (a check)

fè (yon chèk)

issuer

emetè

item

atik

itemize

detaye

itemized deductions

dediksyon detaye

items of tax preference

atik preferans fiskal

itinerant

itineran

J

jeopardy assessment

evalyasyon pwotektè

joint account

kont ansanm

joint and several (tax) liability

responsablite ansanm (enpo)

joint and survivor annuity

anwite ansanm ak benefis pou sivivan an

joint return

deklarasyon ansanm

joint return test

tès pou deklarasyon ansanm

joint tenancy

lokatè ansanm

ioint venture

biznis ansanm

journeyworker

travayè konpetan

junior high school

lekòl segondè

juror

jire

jury

jiri jury duty

sèvis jiridik

Κ

keep records

jere dosye

**Keogh Retirement Plan** 

Plan retrèt Keogh

kickback

koutay

kind of tax

kalite enpo

landlord

pwopriyetè

late filing penalty

penalite pou reta nan ranpli

late payment penalty

penalite pou reta nan peman

later alternate valuation

evalyasyon altènatif pou pita

law enforcement officer

ofisye ki fè respekte lalwa

law enforcement personnel

pèsonèl ki fè respekte lalwa

layoff

revokasyon

lease

lokasyon

leasehold improvements

amelyorasyon nan lokasyon an

lease-sale

lokasyon-vant

leasing of

lwe

legal expenses (for services of an attorney)

depans legal (pou sèvis yon avoka)

legal permanent resident

rezidan pèmanan legal

legal person

pèsòn legal

legal services plan

plan sèvis legal

lender

pretè

lessee, tenant

lokatè, lokatè

lessor

pwopriyetè

letterhead

antèt lèt la

levy (noun)

rekouvreman

levy on wages

rekouvreman sou salè

levy release

rekouvreman fini

levy (verb)

rekouvre

liabilities

obligasyon

lien

privilèi

life annuity

anwite avi

life insurance policy

polis asirans vi

lifetime learning credit

kredi edikasyon avi

limited distribution

distribisyon limite

**Limited Liability Company (LLC)** 

Konpayi obligasyon limite (LLC)

limited partnership

patenarya limite

listed property

pwopriyete sou lis

living trust

fidisi moun vivan

loan origination fees

frè pou prè

lobbying expenses

depans pou enfliyanse

lockout

klete

long-term

alontèm

long-term resident

rezidan alontèm

lookback period

peryòd konsiderasyon

loss of income

pèt revni

low income

ti revni

low-income taxpayer

kontribyab ti revni

Low Income Taxpayer Clinics (LITC)

Sèvis pou kontribyab ti revni (LITC)

lump sum

you sèl kou

M

maintenance (buildings)

mentnans (bilding)

maintenance (of a household)

mentnans (yon kay)

make payable to

peyab bay

marginal cost

pri majinal

marginal revenue

revni majinal

marginal tax rate

to enpo majinal

mark-to-market tax

enpo sou valè mache a

mark-up; markup (profit)

fikse pwofi

marketplace (ACA-related)

mache (ki gen rapò ak ACA)

marriage certificate

sètifika maryaj

married

marye

master's degree in

degre metriz nan

math error

erè kalkil

Medicaid

Pwogram leta pou asistans medikal

Medicaid waiver payments

Egzansyon peman Medicaid; Egzanpsyon peman nan pwogram leta pou asistans medikal (Medicaid)

**Medical Assistance Program** 

Pwogram asistans medikal

medical expenses

depans medikal

medical insurance benefits

avantaj asirans medikal

medical insurance premiums

prim asirans medikal

Medicare

Medicare (asirans medikal federal)

merger

fizyon

meter

mèt

middle school

lekòl segondè

migrant worker

travayè migran

mileage rate

to mileyaj

military differential pay

peman diferans militè

minimum essential coverage (MEC)

pwoteksyon minimòm esansyèl

minimum payment

peman minimòm

minimum wage

salè minimòm

mining (digital assets)

min (byen elektwonik)

mining activities

aktivite min

antivite iiiii

miscellaneous expenses

divès kalite depans

mobile home

kay mobil

modified accelerated cost recovery system (MACRS)

sistèm rekiperasyon aksélere pri modifye (MACRS) modified adjusted gross income (MAGI)

revni brit ajiste ki modifye (MAGI)

money order

manda lajan

monthly payments

peman mansyèl

mortgage

ipotèk

mortgage interest

enterè ipotèk

mortgagee

ipotekè

mortgagor

kreyansye ipotèk

motor home

kay a motè

moving expenses

depans demenajman

multilevel marketing

maketin plizyè nivo

multinational corporation

sosyete miltinasyonal

multiple support

sipò miltip

mutual fund fon mityèl

Ν

national (citizenship)

nasyonal (sitwayènte)

**National Housing Act** 

Lwa lojman nasyonal

natural disaster

katastwòf natirèl

natural person

moun natirèl

naturalized citizen

sitwayen natiralize

negligence penalty penalite pou neglijans

net earnings

salè nèt

net earnings from self-employment

revni nèt nan antrepriz endividyèl

net income

revni nèt

net investment income tax (NIIT)

enpo sou revni nèt envèstisman

(NIIT)

net operating loss

pèt nèt fonksyonman

net operating loss carryback (or carryforward)

pèt nèt fonksyònman ranvwaye (oswa repòte)

net profit

benefis

net receipts

nèt revni

net sales

lavant nèt

net tax liability

nèt obligasyon enpo

newsletter fund

fon bilten

nominal value

toupiti

nominee

kandida

nondeductible

pa dediktib

non-employee; nonemployee

ki pa anplwaye; ki pa anplwaye

nonemployee compensation

konpansasyon moun ki pa anplwaye

non-fungible token

token ki pa fonjib

non-streamlined installment agreement

akò vèsman ki pa senplifye

nonaccountable plan

plan ki pa responsab

noncustodial parent

paran ki pa gadyen

nondividend distribution

distribisyon ki pa dividann

nonrefundable credits

kredi ki pa ranbousab

nonresident alien

etranje ki pa rezidan

nonstatutory stock option

opsyon estòk ki pa egzije

nonwork day

jou konje

**North American Free Trade** 

Agreement (NAFTA)

Akò Lib Komès Nò Ameriken (NAFTA)

**North Atlantic Treaty Organization** (NATO)

Óganizasyon Trete Atlantik Nò (OTAN)

notarized documents

dokiman notarye

notary public

notè piblik

note

remak

notice

avi

notice of levy

avi sou prelèvman

nursing care

swen enfimyè

nursing home

mezon retrèt

0

obsolescence

obsolesans

offer in compromise

pwopozisyon konpwomi

office examination (audit)

odit nan biwo (verifikasyon)

Office of Chief Counsel

Biwo Avoka an Chèf

offset (a debt with a tax refund)

konpanse (yon dèt ak yon ranbousman enpo)

old age pension

pansyon vyeyès

on-the-job training course

kou fòmasyon nan travay

online payment

peman sou entènèt

Online Payment Agreement (OPA)

**Application** 

Aplikasyon Akò Peman soun Entènèt (OPA)

operating cost

pri fonksyonman

optional mileage allowance

alokasyon mileyaj opsyonèl

optional tax

enpo ki pa obligatwa

ordinary and necessary

òdinè e nesesè

original issue discount (OID)

rabè sou pri orijinal (OID)

out-of-pocket (actual) expenses

depans pèsonèl (reyèl)

outside salesperson

vandè endepandan

overpayment

peman anplis

owner/co-owner

pwopriyetè / ko-pwopriyetè

paid preparer

preparatè yo peye

**Paperwork Reduction Act** 

Lwa sou Rediksyon Dokiman

parent company

konpayi paran

part-time employee

anplwaye a tan pasyèl

part-time student

etidyan a tan pasyèl

part-time work

travay a tan pasyèl

partner

patnè

partnership

patenarya

partnership interest

enterè nan patenarya

passive activity loss

pèt aktivite pasif pass-through entity; passthrough

entity antite pasif, antite passthrough

password

modpas

patronage dividends

dividann patwonaj

pay-as-you-go system

sistèm peman ki baze sou itilizasyon

pay period

peryòd peman

pay stub

sous chèk

moun yo peye a

payer

rmoun ki peye a

paymaster

moun ki responsab pou peye a

payment

peman

payment plan

plan peman

payment voucher

bon peman

payroll

pewòl

payroll service provider

founisè sèvis pewòl

penalty

penalite

penalty for premature withdrawal

penalite pou retrè twò bonè

penalty for underpayment

penalite pou mankman nan peman

penalty for underpayment of estimated tax

penalite pou mankman peman enpo estime

pension

pansyon

Pension Benefit Guaranty Corporation (PBGC)

Sosyete Garanti Benefis Pansyon (PBGC)

pension plan

plan pansyon

per capita

pa tèt

per diem

pa jou

periodic payments

peman peryodik

permanent resident

rezidan pèmanan

permanently and totally disabled

totalman andikape an pèmanans

personal exemptions

egzansyon pèsonèl

personal expenses

depans pèsonèl

personal holding company

konpayi paran pèsonèl

personal property tax

enpo sou pwopriyete pèsonèl

personal property (vs. business)

pwopriyete pèsonèl (vs. viznis)

personal property (vs. real estate)

pwopriyete pèsonèl (vs. byen imobilye)

personal service income

revni sèvis pèsonèl

personal services

sèvis pèsonèl

personal use property

pwopriyete pou itilizasyon pèsonèl

personally identifiable information (PII)

enfòmasyon ki idantifye pèsonèlman

petitioner

petisyonè

phaseout (of exemption)

sipresyon ofiramezi (egzanpsyon)

phishing

eskrokri

piecework

pyès travay

**Plain Writing Act** 

Lwa sou ekri yon fason ki senp

plan year

plan ane a

plug-in electric drive motor vehicle credit

kredi machin elektrik ploge

plug-in electric vehicle credit

kredi machin elektrik ploge

**PO Box** 

Bwat postal

portfolio interest

enterè pòtfèy

postal money order

manda lajan postal

potential eligible individual

moun ki ka kalifye

power of attorney

pwokirasyon

pre-addressed envelope

anvlop pre-adrese

pre-existing exclusions

esklizyon ki deja egziste

prefabricated

prefabrike

premature withdrawal

retrè anvan tèm

premium

prim

premium tax credit (PTC)

kredi enpo prim (PTC)

prepaid income

revni peye alavans

preparer tax identification number (PTIN)

nimewo idantifikasyon preparatè enpo

prepayment penalty

penalite pou peman davans

Presidential Election Campaign Fund

Fon kanpay eleksyon prezidansyèl

pretax

anvan enpo

prevailing wage and

apprenticeship requirements

kondisyon salè ak aprantisai k

kondisyon salè ak aprantisaj ki dominan yo

principal (contract)

prensipal (kontra)

principal place of abode

rezidans prensipal

principal place of business

lokal prensipal biznis la

**Privacy Act** 

lwa sou vi prive

private foundation

fondasyon prive

private industry

endistri prive
prize (prizes and awards)

pri (pri ak prim)

professional preparer

preparatè pwofesyonèl

profit

pwofi

profit and loss statement

deklarasyon pwofi ak pèt

profit-seeking activity

aktivite k ap chèche fè pwofi

profit-sharing plan

plan pou pataje pwofi

promissory note

biyè pwomès

proof of credit (for credit rating purposes)

prèv kredi (pou evalye kredi)

property tax

enpo lokatif

provider of medical care

founisè swen medikal

public law

lwa piblik

public retirement system

sistèm retrèt piblik

public utility

sèvis piblik

punitive damages

pinisyon pou domaj

Q

qualified

kalifye

qualified business income deduction

dediksyon revni biznis kalifye

qualified disability trust

fidisi pou enfimite kalifye

qualified educational expenses depans edikasyon ki kalifye

qualified health coverage

pwoteksyon sante kalifye

qualified health plan plan sante kalifye

qualified investment entity

antite envestisman kalifye

qualified plan

plan kalifye

qualified reservist distributions

distribisyon rezèvis kalifye

qualified retirement plan

plan retrèt ki kalifye

qualified terminable interest property trust (QTIP)

fidisi imobilye a enterè tèminal kalifye (QTIP)

qualify

kalifye

qualifying child

timoun ki kalifye

qualifying relative fanmi ki kalifye

qualifying surviving spouse konjwen sivivan ki kalifye

qualifying widow(er)

vèv ki kalifye

R

railroad retirement

retrèt chemennfè

**Railroad Retirement Tax Act** (RRTA)

> Lwa sou enpo pou retrèt chemennfè (RRTA)

rate

to

real currency

lajan reyèl

real estate

byen imobilye

real estate investment envestisman byen imobilye

real estate investment trust (REIT)

fidisi envestisman nan byen imobilye (REIT)

real estate mortgage investment conduit (REMIC)

kanal envestisman ipotèk byen imobilye (REMIC)

real estate tax

enpo sou byen imobilye

realized gain

pwofi ki reyalize

reasonable cause

kòz rezonab

reasonable expenses

depans ki rezonab

recapture

ratrape

recapture clause

klòz pou ratrape

recognized gain

pwofi ki rekonèt

reconcile

rekonsilye

record

dosye

records (substantiation)

dosye yo (bay prèv)

redeem a bond

rachte yon kosyon

Reemployment Trade Adjustment

Assistance (RTAA)

Asistans Ajisteman Komèsyal Reyanbochaj (RTAA)

refinancing

refinansman

refresher course

kou resiklaj

refund of tax

ranbousman enpo

refundable tax credit

kredi enpo ranbousab

register (an automobile)

anrejistre (yon machin)

registered holder

detantè anrejistreman an

regulated investment company (RIC)

> konpayi envestisman reglemante (RIC)

regulations

règleman yo

related companies

konpayi ki gen rapò

related taxpavers

kontribyab ki gen rapò

relationship test

tès relasyon

relatives

fanmi

relief from joint responsibility

soulajman nan responsablite pataje

remittance (of funds)

remèt (lajan)

remuneration

peman

rent

*lwaye* 

repayment

ranbousman

repeal

anile

reportable income

revni rapòtab

reporting agent

ajan rapò

residency test

tès rezidans

resident alien

rezidan etranje

residential clean energy credit kredi enèji pwòp rezidansyèl

residential energy credits

kredi enèji rezidansyèl

residential property

pwopriyete rezidansyèl

residential property (home)

pwopriyete rezidansyèl (kay

residential rental property

pwopriyete lokasyon rezidansyèl

responsible party

pati responsab

retail price

pri detay

retail space

espas lavant

retailer

revandè

retained tax

kenbe enpo

retirement

retrèt

retirement income

revni retrè

retirement income ceiling

plafon revni retrèt

retirement plan

plan retrèt

return

deklarasyon

return preparers

preparatè deklarasyon

returns and allowances

machandiz yo retounen ak rabè

revenue agent

ajan revni

revenue officer

ofisye revni

revenue procedure

pwosedi revni

revenue ruling

desizyon sou revni

revenue sharing

pataj revni

revoke

revoke

revolving account

kont kredi

rollover

transfere

room and board

lojman

routing number

nimewo woutaj

royalty

redevans

S

S corporation

sosyete S

safe harbor

eksepsyon

safe haven

azil

sailing permit

pèmi pou navige

salary

salè

sale or exchange

vant oswa echanj

sales tax

enpo sou lavant

salvage value

valè rekipere

sanction (noun)

sanksyon

savings and loan association

asosyasyon epay ak prè

savings bond

obligasyon depay

schedule (tax)

barèm (enpo)

scholarship

bous etid

school bonds bon pou lekòl

seasonal unemployment

chomaj sezonye

section (administration)

seksyon (administrasyon)

securities

sekirite

**Securities and Exchange** 

Commission

Komisyon pou mache sekirite ak echanj

seize

sezi

seizure

sezi

self-employed worker

travayè endepandan

self-employment

travay endepandan

self-employment retirement plan plan retrèt travay endepandan

self-employment tax (SE tax)

enpo sou travay endepandan (SE

tax)

semiweekly depositor

depozan chak de semèn

separate income (in a community

property state)
revni separe (nan yon eta

pwopriyete kominotè)

separate maintenance

antretyen separe

separate property (in a community property state)

pwopriyete separe (nan yon eta pwopriyete kominotè)

separation agreement

akò separasyon

serve a summons

sèvi yon konvokasyon

**Service Center** 

Sant sèvis

Setting Every Community Up for Retirement Enhancement 2.0 Act (SECURE 2.0 Act)

Prepare tout kominote pou Lwa Amelyorasyon Retrèt 2.0 (SECURE 2.0 Act)

settlement date

dat regleman an

severance pay

peman pou separasyon

share account (as in credit unions)

kont koperativ (tankou nan sendika kredi)

share-farming

jadinaj koperativ

shared responsibility payment peman responsablite koperativ

shareholder

aksyonè

shares of stock

aksyon nan bous

sharing economy (gig economy)

ekonomi koperativ (ekonomi ti djòb)

sheltered workshop

Lekòl pou moun andikape

short sale (real estate)

vann a pri bay (byen imobilye)

short-term

akoutèm

short-term payment plan

plan peman akoutèm

sick leave

konje medikal

sick pay

peman pou maladi

sinale

selibatè

single-member LLC

LLC ki gen yon manm

small business

ti biznis

# Small Business Administration (SBA)

Administrasyon Ti Biznis

# Small Business Health Options Program (SHOP)

Pwogram Opsyon Sante Ti Biznis (SHOP)

# small business owner pwopriyetè ti biznis

# small business payroll tax credit for increasing research activities

Kredi enpo sou pewòl ti biznis pou ogmante aktivite rechèch

# small business taxpayer kontribyab ti biznis

# small tax case procedure pwosedi ti ka enpo

### social security sekirite sosyal

# social security account kont sekirite sosyal

### social security benefits benefis sekirite sosyal

# Social Security Disability Insurance (SSDI)

Asirans Enfimite Sekirite Sosyal (SSDI)

## sole proprietor

antrepriz endividyèl

#### special assessment enpozisyon espesyal

### special withholding allowance alokasyon espesyal pou prelèvman

## specific charge-off method metòd dediksyon move dèt

## spouse/nonspouse

konjwen / pa konjwen

## stablecoins

pyès kryptonik estab

## staking (digital assets)

epay (byen dijital)

### staking activities (digital assets) aktivite epay (byen dijital)

### standard deduction dediksyon estanda

# standard mileage rate to mileyaj estanda

# State Children's Health Insurance Program (SCHIP)

Pwogram Asirans Sante Leta pou Timoun

## state insurance agency

ajans asirans leta

#### state taxes

enpo leta

## **State Workforce Agency**

Ajans Mendèv Leta a

#### statute

lwa

#### statute of limitations

limit lalwa

## statutory employee

anplwaye legal

#### statutory lien

restriksyon legal

## stepchild

pitit konjwen

#### stock dividends

dividann aksyon yo

## stock in trade (inventory)

aksyon nan biznis (envantè)

## stock option plan

plan opsyon aksyon

## stock purchase plan

plan acha opsyon

#### stockbroker

koutye labous

## stocks (investment)

aksyon (envestisman)

### straight-line depreciation

depresyasyon lineyè

## streamlined installment agreement

akò vèsman senp

#### strike benefits

benefis grèv

#### student loan

prè elèv

#### subject to tax

. enpozab

## subject to U.S. income tax

withholding

## sijè a prelèvman enpo sou revni

ameriken

## subject to withholding

sijè a prelèvman

### subsidy

sibvansyon

### substantial equivalence test

tès ekivalans sibstansyèl

#### substantial gainful activity

gwo aktivite pwofitab

### substantial presence

prezans sibstansyèl

# summary of income and deductions

rezime revni ak dediksyon

#### summons

konvokasyon

# Supplemental Nutrition Assistance Program (SNAP)

Pwogram Asistans Nitrisyon Siplemantè (SNAP)

# Supplemental Security Income (SSI)

Revni Sekirite Siplemantè (SSI)

## supplementary Medicare insurance for the aged

asirans siplemantè Medicare pou moun aje

## support (personal)

sipò (pèsonèl)

## support test

tès sipò

## supporting documents

dokiman sipò yo

## supporting form

fòm sipò

#### surcharge

frè siplemantè

#### surtax

enpo siplemantè

#### surviving spouse

konjwen sivivan an

## sustainable aviation fuel

kabiran avyasyon dirab

#### Systemic Advocacy (SA)

Defans sistemik (SA)

# Systemic Advocacy Management System

Sistèm jesyon defans sistemik

Т

#### tab (information technology)

tab (teknoloji enfòmasyon)

### talking tax forms

fòm enpo vokal

#### tangible assets

byen tanjib

## tangible personal property

byen pèsonèl tanjib

#### tax (adjective)

enpo (adjektif)

tax account information

enfòmasyon kont fiskal

tax auditor

oditè enpo

tax avoidance

evite enpo

tax base

baz enpo

tax benefit

avantaj fiskal

tax bill

bòdwo enpo

tax bracket

tranch enpo

tax computation

kalkil enpo

tax computation worksheet

dokiman kalkil enpo

Tax Counseling for the Elderly

(TCE)

Konseye Fiskal pou Moun Aje

(TCE)

tax court

tribinal pou ka enpo

tax credit

kredi enpo

**Tax Cuts and Jobs Act** 

Lwa sou travay ak rediksyon enpo

tax deductible

dediktib pou enpo

tax-deferred income

revni enpozab difere

tax dispute

diskisyon enpo

alokioyon chip

tax evasion

evazyon enpo

tax-exempt income

revni fiskal egzanpte

tax-exempt stated interest

enterè fiskal ki egzante

tax exemption

egzanpsyon enpo

tax (for special funds or general revenue)

enpo (pou fon espesyal oswa revni jeneral)

tax forms

fòm enpo

tax-free zone

zòn san enpo

tax haven country

peyi abri fiskal

tax home

rezidans fiskal

tax household (ACA-related)

enpo fanmi an (Konsènan ACA)

tax incentive

ankourajman fiskal

tax liability

obligasyon enpo

tax loophole

feblès fiskal

tax on gambling winnings

enpo sou gen nan jwèt aza

tax penalty

penalite fiskal

tax period

peryòd enpo

tax policy

metòd fiskal

tax preference items subject to

minimum tax

atik preferans fiskal ki sijè a enpo

minimòm

tax preparer

preparatè enpo

tax professional

pwofesyonèl enpo

tax provision

kondisyon enpo

tax rate

to enpo

tax rate schedule

barèm to enpo

tax rebate

rabè enpo

tax relief

soulajman fiskal

tax relief for victims of terrorist attacks

CNS

soulajman enpo pou viktim atak

teworis

tax return

deklarasyon enpo

tax shelter

abri fiskal

tax statement (bill)

relve fiskal (bòdwo)

tax status

estati enpo

tax stimulus

estimilis enpo

tax table

tablo enpo

Tax Topics

Sijè Enpo

tax treatment (of community

income)

tretman enpo (revni kominote)

tax treaty

trete fiskal

tax withheld at source

enpo prelve nan sous la

tax year

ane enpo

taxable

enpozab

taxable benefits

avantaj enpozab

taxable bond

bon enpozab

taxable income

revni enpozab

taxable stocks aksyon enpozab

taxable year

ane anpozab

taxpayer

kontribyab

**Taxpayer Advocacy Panel** 

Panèl Defans Kontribyab

**Taxpayer Advocate** 

Defansè kontribyab

**Taxpayer Advocate Service (TAS)** 

Sèvis Defansè Kontribyab (TAS)

**Taxpayer Assistance Center (TAC)** 

Sant Asistans Kontribyab taxpayer identification number

(TIN)
nimewo idantifikasyon kontribyab

Taxpayer Protection Program

Pwogram pwoteksyon kontribyab (TPP)

taxpayer rights

dwa kontribyab

technical school

lekòl teknik

**Telecommunications Relay** 

Services (TRS)

Sèvis relè telekominikasyon (TRS)

# Temporary Assistance for Needy Families (TANF)

Asistans Tanporè pou Fanmi ki nan Nesesite (TANF)

#### temporary seasonal workers travayè sezonye tanporè

tenancy by the entirety lokasyon an antye

tenancy in common pwopriyete an komen

tenant lokatè

tenant-stockholder lokatè aksyonè

tentative credit kredi tantatif

term (time) limit (tan)

testament testaman

theft vòl

third party lòt moun, tyès pati

third-party designee lòt moun yo deziye

third-party payer tyès pati ki peye

tiebreaker rules règ pou jere egalite

tie-breaking rule règ ki jere egalite

time basis baz tan

tip (advice) konsèy (konsèy)

tip (gratuity)
poubwa, tep (poubwa)

tips deemed to be wages poubwa yo konsidere kòm salè

toll

peyaj
toll call
apèl peyaj

toll-free number nimewo gratis

total tax due total enpo ki dwe

totalization agreement akò totalizasyon kay nan vil

trade (noun) komès (non)

Trade Adjustment Assistance (TAA)

Asistans Ajisteman Komèsyal (TAA)

Trade Adjustment Assistance (TAA) benefits

Benefis Asistans Ajisteman Komèsyal (TAA)

Trade Adjustment Assistance (TAA) participants

Patisipan Asistans Ajisteman Komèsyal (TAA)

trade, exchange (verb) komès, echanj (vèb)

trade name non komès

trade or business komès oswa biznis

trade readjustment assistance asistans revajisteman komèsyal

trader machann

trailer trelè

trainee estajè

training fòmasyon

transcript relvednòt

transfer transfè

transferee benefisyè transfè a

transferor (trusts) moun ki fè transfè a (fidisi)

travel allowance
alokasyon vwayaj

travel expenses depans vwayaj

traveling salesperson vandè vwayajan

Treasury bill Nòt trezò

Treasury bond Trezò kosyon

Treasury Department (U.S.)

Depatman Trezò (Ozetazini)

Treasury Inspector General for Tax Administration (TIGTA)

Enspektè Jeneral Trezò pou Administrasyon Fiskal (TIGTA)

Treasury note Nòt trezò

treaty-based return position disclosure

divilgasyon pozisyon deklarasyon ki baze sou trete

truck kamyon

truck-tractor kamyon traktè

trust fidisi

trust company konpayi fidisi

trust fund kès fidisyè

trustee administratè

tuition ekolaj

U

uncollected FICA tax enpo FICA ki pa kolekte

underpayment peman ki pa ase

underreported taxes enpo yo pa rapòte

underwriter (securities) evalyatè

undistributed earnings pwofi ki pa distribye

undue hardship twòp difikilte

unearned income revni ki pa merite

unemployment chomaj

unemployment compensation konpansasyon pou chomaj

unemployment tax enpo chomaj

union sendika

United States-Mexico-Canada Agreement (USMCA)

Trete ant Etazini-Meksik-Kanada (USMCA)

university

inivèsite

unpaid balance

montan ki pa peye

untaxed (before taxes)

ki pa enpozab (anvan enpo)

untaxed (tax free)

egzan enpo

upward mobility program

pwogram fòmasyon pou devlopman

U.S. Citizenship and Immigration Services (USCIS)

Sèvis sitwayènte ak Imigrasyon Ozetazini (USCIS)

**U.S. District Court** 

Tribinal Distri Ozetazini

**U.S. Military Health Care System** 

Sistèm swen sante militè Ozetazini

U.S. national

Sitwayen ameriken

**U.S. Postal Service** 

Sèvis Lapòs Ozetazini

user fee

frè itilizasyon

utilities

sèvis piblik

V

valuation

valyasyon

van

kamyonèt

virtual currency

lajan vityèl

voice prompts

mesaj vokal

voluntary compliance

konfòmite volontè

Volunteer Income Tax Assistance (VITA)

Volontè pou Asistans Enpo sou Revni W

wager

paryaj

wages

salè

wages (daily)

salè (chak jou)

waiting period

peryòd datant

waiver (done by the taxpayer)

dispans (fè pa kontribyab la)

waiver of the enrollment in training requirement

egzanpsyon nan obligasyon enskripsyon fòmasyon an

wash sale

vant ak acha yon menm aksyon

web page

paj wèb

website

sit entènèt

welfare

byennèt

welfare recipient

benefisyè byennèt

whistleblower

denonsyatè

wholesale

vant an gwo

will (legal document)

testaman (dokiman legal)

windfall profits

pwofi aksidantèl

wire transfer

transfè elektwonik

withheld tax

enpo ki te prelve

withholding allowance

alokasyon prelèvman

withholding of tax

prelèvman enpo

withholding of tax at source

prelèvman enpo nan sous la

work for oneself

travay pou tèt li

**Work Incentive Program** 

Pwogram pou Ankouraje Travay

work opportunity credit

kredi opòtinite travay

workers' compensation

konpansasyon travayè

workfare payments

peman travay

working day

jou travay

working hours

lè travay

worksheet

fichye

worldwide income

revni nan lemonnantye

worthless security

sekirite san valè

write-in adjustment

ajisteman pou rediksyon

write-off (accounting)

rediksyon nan kont (kontablite)

Υ

yearly rate

to anyèl

yield

sede

yield to maturity (bonds)

randman jiska matirite (kosyon)

Z

**ZIP** code

kod postal