

# 東吳大學 109 學年度碩士班研究生招生考試試題

第1頁，共2頁

|    |                  |      |        |
|----|------------------|------|--------|
| 系級 | 法律學系碩士班 F 組(財稅法) | 考試時間 | 100 分鐘 |
| 科目 | 法學英文             | 本科總分 | 100 分  |

※一律作答於答案卷上(題上作答不予計分)；並務必標明題號，依序作答。

**I. Translation (Chinese to English) (30 points)**

1. 信託財產
2. 呆帳
3. 遞耗資產
4. 共同信託基金
5. 審計報告
6. 委託書
7. 終止合夥關係
8. 股票股利
9. 法人
10. 董事會

**II. Translation (English to Chinese) (30 points)**

1. profit-seeking enterprise income tax
2. trust beneficiary
3. annual income tax return
4. reciprocal trade agreements
5. depreciable fixed assets
6. undistributed surplus earnings
7. investment tax credit
8. delinquent payment
9. tax exemptions
10. the tax-withholding certificates

**III. Legal vocabulary test (20 points)**

- |                   |                       |
|-------------------|-----------------------|
| dependent         | government bonds      |
| tax evasion       | income tax assessment |
| acquisition       | sole proprietorship   |
| succession        | taxpayer              |
| offshore company  | trust beneficiary     |
| listed securities | tax deductions        |

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第2頁，共2頁

|    |                  |      |        |
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1. A \_\_\_\_\_ who lives in New Jersey but commutes to New York daily for work would file a non-resident return in New York and a resident tax return in New Jersey.
2. A \_\_\_\_\_ also referred to as a sole trader or a proprietorship, is an unincorporated business that has just one owner who pays personal income tax on profits earned from the business.
3. In stock market only the \_\_\_\_\_ are traded and stock exchange authorities include the companies names in the trade list only after verifying the soundness of company.
4. The purpose of \_\_\_\_\_ is to ensure that the taxpayer has neither understated his income or overstated any expense or loss or underpaid any tax.
5. A tax \_\_\_\_\_ is a child or relative whose characteristics and relationship to you entitle you to claim certain tax deductions and credits.
6. A \_\_\_\_\_ is entitled to benefit under the trust arrangement, from vested or discretionary rights determined by the trust deed.
7. When an individual uses illegal means to avoid payment of taxes he or she might have to face criminal charges for \_\_\_\_\_.
8. To set up an \_\_\_\_\_ or relocate the existing business overseas is a crucial step toward internationalizing the business and assets.
9. \_\_\_\_\_ are considered good for long-term investments with stable interests and minimum risks. However, these bonds still pose some risks like inflation risk and opportunity cost.
10. \_\_\_\_\_ is a reduction of income that is able to be taxed. In other words, it directly impact how much money a tax payer pays in taxes.

**V. Translation (English to Chinese) (20%)**

1. In Taiwan, starting from 2019, for a taxpayer, his or her spouse, or dependent who is a qualified person with physical or mental incapacity and need long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$ 120,000 per year may be made for each person.
2. For damages due to force majeure, the portion of loss that has been indemnified by insurance shall not be considered as expenses or losses.