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**alternate account 备选账户** Account which multiple individuals can draw against without permission from each other.  
**alternate payee 第二收款人** An individual who is recognized as having a right to receive some or all of the benefits under a qualified retirement plan if the plan holder does not or cannot collect. Usually a spouse, former spouse, child, or other dependent.  
**alternative assets 备选资产** Assets that have the potential to provide economic value to the owner but are not traditionally considered assets, such as collectibles.  
**alternative investment market 备选投资市场** 伦敦证券交易所专门为成立时间不长但处于快速成长期的公司单独开辟的一块市场。  
**Alternative minimum tax (AMT) 替换最低税**  
1. 美国联邦政府对公司、个人、或财产减除所有的税负优惠或减免额之后，最低应征收的税款。  
2. Alternative Minimum Tax. An IRS mechanism created to ensure that high-income individuals, corporations, trusts, and estates pay at least some minimum amount of tax, regardless of deductions, credits or exemptions. It operates by adding certain tax-preference items back into adjusted gross income. While it was once only important for a small number of high-income individuals who made extensive use of tax shelters and deductions, more and more people are being affected by it. The AMT is triggered when there are large numbers of personal exemptions on state and local taxes paid, large numbers of miscellaneous itemized deductions

or medical expenses, or by Incentive Stock Option (ISO) plans.alternative option 多选期权 这种期权使用两种或两种以上的金融工具、指数、货币或商品来作为基础资产。多选期权的持有人可以选择其中的一种。Alternative order 替代委托 单向委托 1.客户对证券经纪商下达的选择性指令，在两种交易之中，经纪商选择其中一种安排成交。例如投资人取得证券价格为\$40，在下达\$50的限价卖出委托的同时，为避免价格下跌而搭配限价\$38的止损卖出委托，市场价格先到达其中一项，则予以成交，同时另一委托自动失效。也称为混合委托（combination order）、二择一委托（either-or order）、替换委托（one-cancels-the-other order）。 2.Two orders given to a broker, for which the execution of either one automatically cancels the other. One example is combining a buy limit order with buy stop order.The buy limit order will only be executed if the market price is below a specified price, and the buy stop order will only be executed if the market price is above a certain price. If one order is executed, the other is cancelled. also called either-or order.amalgamation 合并 1.指两个或两个以上的商行或公司合为一体组成一个新的商业机构。合并是扩大业务的一种方式，可降低成本，同时占据更大的市场。 2.The merging of two or more businesses into single entity.amended return 调整后收益 An IRS filing done using Form 1040X to correct mistakes that were made on 1040 returns in the previous three years. amendment 改善 改正 A change or addition to a legal document which, when properly signed, has the same legal power as the original document. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)