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annualizing 以年计算 Making calculations for a period of less than a year as if the period were a whole year. annuitant 收取年金者 1. 指定期收取年金的受益人。 2. A person who is entitled to receive benefits from an annuity. Annuity 年金 1. 连续多期定期定额收付的款项。例如每年定期定额的股利、每半年或一年的债券利息、每月定期定额的退休金、每期固定的保险金、每月固定偿还的住宅贷款金额等。 2. A contract sold by an insurance company designed to provide payments to the holder at specified intervals, usually after retirement. The holder is taxed only when they start taking distributions or if they withdraw funds from the account. All annuities are tax-deferred, meaning that the earnings from investments in these accounts grow tax-deferred until withdrawal. Annuity earnings are also tax-deferred so they cannot be withdrawn without penalty until a certain specified age. Fixed annuities guarantee a certain payment amount, while variable annuities do not, but do have the potential for greater returns. Both are relatively safe, low-yielding investments. An annuity has a death benefit equivalent to the higher of the current value of the annuity or the amount the buyer has paid into it. If the owner dies during the accumulation phase, his or her heirs will receive the accumulated amount in the annuity. This money is subject to ordinary income taxes in addition to estate taxes. 3. More generally, a series of payments of set size and

frequency, often to a retired person. Annuity bond 年金债券指没有到期日，投资人每期固定领取固定利息收益的债券。亦即永续债券（consol）。Annuity certain 确定年金指在事先预定的期间定期支付的年金。Annuity due 期初年金现金流量发生在各期期初的年金。annuity factor method 年金系数法 A distribution calculation method for making penalty-free early withdrawals from retirement accounts. The calculation is similar to, but relies upon different life expectancy data than, the amortization method. Annuity starting date 年金起算日 年金受益人开始领取年金的日期。annuity unit 年金单位 An accounting measure upon which the size of periodic annuity payouts is based. antecedents 前手指一个公司是长期归同一个所有者所有还是不断变更所有者的判定。antedate 比正确日期早的日期 To place a prior date on a legal document, statement or check. also called backdate. Anticipated holding period 预期持有期间 1. 合伙共同持有某项资产的预定持有期限。 2. The length of time a limited partnership expects to hold a given asset. Anticipation 预支 1. 指提前偿还未到期的债务。 2. The paying of a bill or debt obligation before it is due. anticipation note 预支债券 Short term bond which will be paid off with the proceeds from a subsequent, larger bond issue. also called bond anticipation note. anticipatory credit 预支信用证 允许出口商在装货交单之前可以支取全部或部分货款的信用证。预支信用证是由申请开证的进口商要求开证行在信用证上加列条款，授权出口地的通知行或保兑行在交单以前向出口商预先垫付全部或部分金额的款项，等到出口商交单议付时，出口商银行再从议付金额中扣还预先垫款的本息，再将余额

付给出口商。 Anticipatory hedge预防性避险1 投资人为免于现货价格在未来发生不利的变动，而使用期货或其他交易规避未来现货价格的波动。2投资人在取得现货部位之前，先以期货、选择权或其他金融交易进行避险。 Antidilution clause反稀释条款1.为避免发行机构的特定决策造成可转换证券持有人对发行机构所有权或其他权利流失，而设定的保护条款。如发行机构进行股票分割、发放股票股利、发行新股等事项，会造成证券持有人转换后的实际股权比例下降，而必须按特定比率重新设定可转换证券之转换条件，以维持证券持有人对发行公司所有权比率不变。 2.The right of current shareholders to maintain their fractional ownership of a company by buying a proportional number of shares of any future issue of common stock. Most states consider antidilution provisions valid only if made explicit in a corporation ' s charter. also called subscription privilege or subscription right or preemptive right. antidilutive 反稀释Term used to describe a convertible security which could increase a corporation ' s earnings per share if exercised or converted into common stock. Such conversions are not considered when calculating earnings per share. opposite of dilutive.antitrust laws反垄断法 The Federal laws forbidding businesses from monopolizing a market or restraining free trade. 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