

- Suspense Account.**—An account used to contain balances of personal accounts which may be considered doubtful.
- Sutler.**—An authorized vender of provisions, etc., to soldiers in camp or garrison.
- Tacit.**—Implied but not expressed.
- Tally man.**—One who receives payment for goods in weekly installments.
- Tare.**—An allowance in weight for the cask in which goods are contained.
- Tariff.**—A list of duties to be imposed on goods imported or exported.
- Tax.**—A levy made upon property for the support of the government.
- Teller.**—An officer in a bank who receives or pays money.
- Tenants in Common.**—Persons holding lands etc. by several and distinct titles, and not by joint title.
- Tenant.**—One holding property under another.
- Tenement.**—That which is held.
- Tender.**—To offer or present for acceptance.
- Tenure.**—The manner of holding property in lands.
- Testator.**—The person leaving a valid will.
- Textile Fabrics.**—All kinds of woven goods, generally restricted to piece goods.
- Tickler.**—A book containing a memorandum of notes and debts arranged in the order of their maturity.
- Time draft.**—A draft maturing at a future specified time.
- Tonnage.**—The weight of goods carried in a boat or ship.
- Tort.**—Mischief, any wrong or injury.
- Trade Discount.**—An allowance or discount made to a dealer in the same trade.
- Transact.**—To perform commercial business, to conduct matters.
- Transfer.**—To convey right, title, or property.
- Tranship.**—To transfer merchandise from one conveyance to another.
- Treasury.**—A place where public revenues are deposited and kept.
- Treasury Notes.**—Notes of various denominations issued by the government, and received in payment of all dues, except duties on imports.
- Tret.**—An allowance to purchasers for waste of 4 lbs. on every 104 lbs. of weight after the tare has been deducted.
- Trustee.**—One who is entrusted with property for the benefit of another.
- Ultimo or Ult.**—Last month.
- Uncurrent.**—Not current, not passing in common payment, as uncurrent coin, notes, etc.
- Underwriter.**—An insurer, so-called because he underwrites his name to the conditions of the policy.
- Usage of Trade.**—Custom, or the frequent repetition of the same act in business.
- Usance.**—Business custom which is generally conceded and acted upon.
- Usury.**—Exorbitant interest, formerly merely interest.
- Valid.**—Having legal strength or force.
- Value.**—Rate of estimated worth; amount obtainable in exchange for a thing.
- Vend.**—To sell.
- Vendee.**—The person to whom a thing is sold.
- Void.**—Null, having no legal or binding force.
- Voidable.**—Having some force, but capable of being adjudged void.
- Vouchers.**—A paper attesting the truth of any thing, especially one confirming the truth of accounts.
- Wages.**—Hire, reward, salary.
- Waiver.**—The act of waiving; of not insisting on some right, claim, or privilege.
- Wares.**—Goods, merchandise, commodities.
- Warrant.**—A precept authorizing an officer to seize an offender and bring him to justice; also to insure against defects.
- Water-logged.**—Said of a ship when she has received so much water into her hold by leakage as to become unmanageable.
- Way-bill.**—A document containing a list and description of goods sent by a common carrier by land.
- Wharfage.**—Fee or duty for using a wharf.
- Wharfinger.**—The proprietor of a wharf.
- Wrecker.**—One who searches for the wrecks of vessels.
- Wreck-Master.**—A person appointed by law to take charge of goods etc. thrown ashore after a shipwreck.