

5 - 1 申告・課税状況  
Statistics of filing returns and Statistics of Taxation

(1) 申告・課税状況  
Statistics of filing returns and Statistics of Taxation

| 区 分<br>Type                                      |                                                                                          | 申告状況<br>Statistics of filing returns                                                          |                                              | 課税状況<br>Statistics of taxation         |                                              |
|--------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------|----------------------------------------------|
|                                                  |                                                                                          | 相続人の数<br>Number of heirs                                                                      | 金 額<br>Amount of money                       | 相続人の数<br>Number of heirs               | 金 額<br>Amount of money                       |
|                                                  |                                                                                          | 人<br>Person                                                                                   | 百万円<br>Million yen                           | 人<br>Person                            | 百万円<br>Million yen                           |
| 取得財産価額                                           | Value of properties acquired                                                             | 外 1<br>Excluding 1                                                                            | 410, 443                                     | 外 1<br>Excluding 1                     | 339, 790                                     |
| 相続時精算課税<br>適用財産価額                                | Donated property value (taxation<br>system for settlement at the time<br>of inheritance) | 9, 626                                                                                        | 258, 132                                     | 8, 759                                 | 247, 334                                     |
| 債務控除額                                            | Amount of deduction of liabilities                                                       | 244, 032                                                                                      | 1, 817, 022                                  | 201, 023                               | 1, 497, 017                                  |
| 暦年課税分贈与財産価額                                      | Donated property value (calendar-<br>year taxation)                                      | 45, 941                                                                                       | 156, 950                                     | 42, 012                                | 146, 991                                     |
| 課 税 価 格                                          | <b>Taxable amount</b>                                                                    | <b>410, 784</b>                                                                               | <b>20, 397, 824</b>                          | <b>341, 002</b>                        | <b>18, 603, 890</b>                          |
| Amount of<br>inheritance tax<br><br>Tax credit   | 相 続 税 額 { 算 出 税 額<br>2 割 加 算 額<br>計<br>Total                                             | 358, 041<br>49, 080<br><b>358, 041</b>                                                        | 3, 219, 293<br>60, 492<br><b>3, 279, 785</b> | 339, 848<br>48, 608<br><b>339, 848</b> | 3, 159, 987<br>60, 370<br><b>3, 220, 357</b> |
|                                                  | 暦年課税分贈与税                                                                                 | Gift tax (calendar-year taxation)                                                             | 11, 148                                      | 10, 638                                | 8, 441                                       |
|                                                  | 配偶者                                                                                      | Spouse                                                                                        | 56, 093                                      | 46, 390                                | 559, 011                                     |
|                                                  | 未成年者                                                                                     | Minors                                                                                        | 2, 879                                       | 1, 896                                 | 845                                          |
|                                                  | 障害者                                                                                      | Handicapped persons                                                                           | 15, 581                                      | 9, 453                                 | 15, 342                                      |
|                                                  | 相次相続                                                                                     | Successive inheritance                                                                        | 13, 234                                      | 10, 692                                | 33, 871                                      |
|                                                  | 外国税額                                                                                     | Foreign tax                                                                                   | 72                                           | 64                                     | 7, 634                                       |
|                                                  | 計<br>Total                                                                               | <b>93, 839</b>                                                                                | <b>702, 853</b>                              | <b>75, 166</b>                         | <b>625, 145</b>                              |
|                                                  | 差 引 税 額                                                                                  | Amount of tax after deduction                                                                 |                                              | 294, 432                               | 2, 595, 212                                  |
|                                                  | 相続時精算課税分<br>贈与税額控除額                                                                      | Amount of deduction of gift tax<br>(taxation system for settlement at<br>time of inheritance) |                                              | 2, 249                                 | 16, 550                                      |
| Amount of self-<br>assessment<br>inheritance tax | 医療法人持分税額控除額                                                                              | Amount of tax credit for interests<br>in medical corporations                                 |                                              | 5                                      | 760                                          |
|                                                  | 小 計                                                                                      | Subtotal                                                                                      |                                              | 294, 080                               | 2, 577, 902                                  |
|                                                  | 農地等納税猶予税額                                                                                | Amount for tax payment<br>postponed for agricultural land                                     |                                              | 1, 375                                 | 45, 098                                      |
|                                                  | 株式等納税猶予税額                                                                                | Amount for tax payment<br>postponed for equity                                                |                                              | 25                                     | 1, 252                                       |
|                                                  | 特例株式等納税猶予税額                                                                              | Amount of tax payment<br>postponed for special equity                                         |                                              | 443                                    | 87, 854                                      |
|                                                  | 山林納税猶予税額                                                                                 | Amount for tax payment<br>postponed for mountains and<br>forests                              |                                              | -                                      | -                                            |
|                                                  | 医療法人持分納税猶予税額                                                                             | Amount for tax payment<br>postponed for interests in medical<br>corporations                  |                                              | 16                                     | 1, 376                                       |
|                                                  | 美術品納税猶予税額                                                                                | Deferred tax amount on artworks                                                               |                                              | -                                      | -                                            |
|                                                  | 事業用資産猶予税額                                                                                | Deferred tax amount on business<br>assets                                                     |                                              | 1                                      | 2                                            |
|                                                  | 申告納税額 { 納 付 税 額<br>還 付 税 額                                                               | <b>Amount of tax payment</b><br><b>Amount of refund</b>                                       |                                              | 293, 741<br>589                        | 2, 443, 976<br>1, 483                        |
| Amount of self-<br>assessment<br>inheritance tax | 災害減税法第4条<br>による免除税額                                                                      | Amount of exemption of tax by<br>“Disaster Exemption Act to Sec. 4”                           |                                              | -                                      | -                                            |
|                                                  | 遺産に係る基礎控除額                                                                               | Amount of basic exemption for<br>bequest                                                      | 169, 670                                     | 7, 890, 648                            | 134, 275                                     |
|                                                  |                                                                                          |                                                                                               |                                              |                                        | 6, 205, 362                                  |

調査対象等： 「申告状況」は、令和3年中に相続  
が開始した被相続人から、相続、遺贈  
又は相続時精算課税に係る贈与により  
財産を取得した者について、令和4年  
10月31日までの申告又は処理（更正、  
決定等）による事績を「申告書、決議  
書等」に基づいて作成した。  
「課税状況」は、令和3年中に相続  
が開始した被相続人から、相続、遺贈  
又は相続時精算課税に係る贈与により  
財産を取得した者（同一被相続人から  
財産を取得した者全員の差引税額がな  
い場合を除く。）について、令和4年  
10月31日までの申告又は処理（更正、  
決定等）による事績を「申告書、決議  
書等」に基づいて作成した。

- (注) 1 「遺産に係る基礎控除額」欄の人員は、  
被相続人の数である。  
2 外書は、災害減税法第6条の適用を受け  
た人員及び被害を受けた部分の価額を示  
す。  
3 「相続人の数」欄の「実」は、実人員を  
示す。

Subject of survey, etc.:  
The figures in the column "Statistics of filing  
returns," based on "Returns, resolutions, etc.,"  
show the taxation statistics of returns filed or  
cases processed (corrections, determinations,  
etc.) through October 31, 2022, with respect to  
persons who acquired property from ancestors,  
whose year of death is 2021, through  
inheritance, bequest or gifts under the taxation  
system for settlement at the time of  
inheritance.  
The figures in the column "Statistics of  
taxation," based on "Returns, resolutions, etc.,"  
show the taxation statistics of returns filed or  
cases processed (corrections, determinations,  
etc.) through October 31, 2022, with respect to  
persons who acquired property from ancestors,  
whose year of death is 2021, through  
inheritance, bequest or gifts under the taxation  
system for settlement at the time of  
inheritance, but excluding cases when all  
persons acquiring property from the same  
ancestors have no taxation balance.

- Note : 1 The number of persons in the column "Amount  
of basic deduction for bequest" represents the  
number of ancestors.  
2 "Excluding" shows number of taxpayer who  
applied for "Disaster Exemption Act to Sec. 6"  
and the amount of a part of the damage of  
"Disaster Exemption Act to Sec. 6".  
3 "Actual" in the column of "Number of heirs"  
means actual number.

(2) 課税状況の累年比較

Yearly comparison of statistics of taxation

| 区 分<br>Type | 申 告 状 況<br>Statistics of filing returns |                        |                                      |                                 |                               | 課 税 状 況<br>Statistics of taxation |                        |                                      |                                 |                               |
|-------------|-----------------------------------------|------------------------|--------------------------------------|---------------------------------|-------------------------------|-----------------------------------|------------------------|--------------------------------------|---------------------------------|-------------------------------|
|             | 課 税 価 格<br>Taxable amount               |                        | 相 続 税 額<br>Amount of inheritance tax | 税 額 控 除<br>Amount of tax credit | 被相続人の数<br>Number of ancestors | 課 税 価 格<br>Taxable amount         |                        | 相 続 税 額<br>Amount of inheritance tax | 税 額 控 除<br>Amount of tax credit | 被相続人の数<br>Number of ancestors |
|             | 相続人の数<br>Number of heirs                | 金 額<br>Amount of money |                                      |                                 |                               | 相続人の数<br>Number of heirs          | 金 額<br>Amount of money |                                      |                                 |                               |
|             | 人<br>Person                             | 百万円<br>Million yen     | 百万円<br>Million yen                   | 百万円<br>Million yen              | 人<br>Person                   | 人<br>Person                       | 百万円<br>Million yen     | 百万円<br>Million yen                   | 百万円<br>Million yen              | 人<br>Person                   |
| 平成28年分 2016 | 338, 424                                | 16, 388, 984           | 2, 512, 720                          | 591, 719                        | 136, 891                      | 277, 857                          | 14, 802, 087           | 2, 464, 836                          | 533, 731                        | 105, 880                      |
| 29 2017     | 352, 957                                | 17, 240, 544           | 2, 674, 157                          | 603, 261                        | 143, 881                      | 290, 500                          | 15, 599, 946           | 2, 625, 677                          | 541, 882                        | 111, 728                      |
| 30 2018     | 365, 440                                | 17, 986, 447           | 2, 873, 775                          | 680, 540                        | 149, 481                      | 300, 241                          | 16, 263, 978           | 2, 802, 714                          | 596, 123                        | 116, 341                      |
| 令和元 2019    | 359, 038                                | 17, 455, 260           | 2, 740, 182                          | 624, 485                        | 147, 801                      | 295, 214                          | 15, 802, 098           | 2, 690, 151                          | 560, 200                        | 115, 267                      |
| 2 2020      | 371, 646                                | 18, 065, 782           | 2, 802, 041                          | 621, 710                        | 153, 023                      | 307, 333                          | 16, 410, 575           | 2, 750, 054                          | 554, 989                        | 120, 372                      |
| 3 2021      | 410, 784                                | 20, 397, 824           | 3, 279, 785                          | 702, 853                        | 169, 670                      | 341, 002                          | 18, 603, 890           | 3, 220, 357                          | 625, 145                        | 134, 275                      |

| 区 分<br>Type | 納 付 税 額<br>Amount of tax payment |                        | 還 付 税 額<br>Amount of refund |                        |
|-------------|----------------------------------|------------------------|-----------------------------|------------------------|
|             | 相続人の数<br>Number of heirs         | 金 額<br>Amount of money | 相続人の数<br>Number of heirs    | 金 額<br>Amount of money |
|             | 人<br>Person                      | 百万円<br>Million yen     | 人<br>Person                 | 百万円<br>Million yen     |
| 平成28年分 2016 | 238, 287                         | 1, 867, 946            | 574                         | 1, 342                 |
| 29 2017     | 249, 191                         | 2, 014, 106            | 622                         | 1, 317                 |
| 30 2018     | 258, 236                         | 2, 110, 397            | 638                         | 1, 891                 |
| 令和元 2019    | 254, 207                         | 1, 975, 873            | 643                         | 2, 296                 |
| 2 2020      | 264, 211                         | 2, 092, 818            | 564                         | 1, 220                 |
| 3 2021      | 293, 741                         | 2, 443, 976            | 589                         | 1, 483                 |

(注) この表は、「(1) 申告・課税状況」を累年比較したものである。

Note: This table shows yearly comparison of “(1) Statistics of filing returns and Statistics of Taxation”.

(3) 国税局別の課税状況

Statistics of taxation by Regional Taxation Bureaus

| 項 目<br>Subject                    |  | 申 告 状 況<br>Statistics of filing returns |                        |                               | 課 税 状 況<br>Statistics of taxation |                        |                               | 納 付 税 額<br>Amount of tax payment |                        | 還 付 税 額<br>Amount of refund |                        |
|-----------------------------------|--|-----------------------------------------|------------------------|-------------------------------|-----------------------------------|------------------------|-------------------------------|----------------------------------|------------------------|-----------------------------|------------------------|
|                                   |  | 課 税 価 格<br>Taxable amount               |                        | 被相続人の数<br>Number of ancestors | 課 税 価 格<br>Taxable amount         |                        | 被相続人の数<br>Number of ancestors | 相続人の数<br>Number of heirs         | 金 額<br>Amount of money | 相続人の数<br>Number of heirs    | 金 額<br>Amount of money |
|                                   |  | 相続人の数<br>Number of heirs                | 金 額<br>Amount of money |                               | 相続人の数<br>Number of heirs          | 金 額<br>Amount of money |                               |                                  |                        |                             |                        |
| 国 税 局<br>Regional Taxation Bureau |  | 人<br>Person                             | 百万円<br>Million yen     | 人<br>Person                   | 人<br>Person                       | 百万円<br>Million yen     | 人<br>Person                   | 人<br>Person                      | 百万円<br>Million yen     | 人<br>Person                 | 百万円<br>Million yen     |
| 札 幌<br>Sapporo                    |  | 10, 092                                 | 464, 201               | 4, 119                        | 8, 858                            | 424, 647               | 3, 440                        | 7, 647                           | 48, 993                | 22                          | 33                     |
| 仙 台<br>Sendai                     |  | 16, 780                                 | 743, 194               | 7, 034                        | 14, 479                           | 670, 931               | 5, 781                        | 12, 404                          | 64, 885                | 39                          | 77                     |
| 関東信越<br>Kanto Shinetsu            |  | 54, 445                                 | 2, 518, 565            | 22, 520                       | 45, 691                           | 2, 282, 695            | 18, 100                       | 39, 151                          | 262, 291               | 71                          | 160                    |
| 東 京<br>Tokyo                      |  | 135, 464                                | 7, 621, 555            | 57, 420                       | 107, 039                          | 6, 949, 687            | 42, 881                       | 93, 080                          | 1, 089, 513            | 159                         | 502                    |
| 金 沢<br>Kanazawa                   |  | 8, 355                                  | 370, 814               | 3, 419                        | 7, 370                            | 341, 380               | 2, 912                        | 6, 266                           | 34, 459                | 8                           | 13                     |
| 名 古 屋<br>Nagoya                   |  | 60, 418                                 | 2, 756, 489            | 24, 012                       | 50, 643                           | 2, 515, 312            | 19, 359                       | 43, 128                          | 294, 211               | 77                          | 134                    |
| 大 阪<br>Osaka                      |  | 65, 877                                 | 3, 316, 861            | 27, 157                       | 55, 783                           | 3, 047, 772            | 21, 985                       | 48, 052                          | 402, 820               | 76                          | 187                    |
| 広 島<br>Hiroshima                  |  | 19, 722                                 | 845, 085               | 8, 249                        | 17, 139                           | 773, 348               | 6, 912                        | 14, 674                          | 76, 222                | 31                          | 113                    |
| 高 松<br>Takamatsu                  |  | 10, 809                                 | 464, 710               | 4, 529                        | 9, 523                            | 426, 323               | 3, 845                        | 8, 178                           | 39, 903                | 18                          | 35                     |
| 福 岡<br>Fukuoka                    |  | 15, 133                                 | 701, 366               | 6, 095                        | 13, 028                           | 634, 726               | 4, 984                        | 11, 284                          | 72, 406                | 49                          | 128                    |
| 熊 本<br>Kumamoto                   |  | 9, 579                                  | 399, 681               | 3, 851                        | 8, 071                            | 357, 334               | 3, 083                        | 6, 965                           | 34, 636                | 15                          | 22                     |
| 沖 縄<br>Okinawa                    |  | 4, 110                                  | 195, 303               | 1, 265                        | 3, 378                            | 179, 735               | 993                           | 2, 912                           | 23, 636                | 24                          | 79                     |
| 合 計<br>Total                      |  | 410, 784                                | 20, 397, 824           | 169, 670                      | 341, 002                          | 18, 603, 890           | 134, 275                      | 293, 741                         | 2, 443, 976            | 589                         | 1, 483                 |

(注) この表は、「(1) 申告・課税状況」を国税局別に示したものである。

Note: This table shows “(1) Statistics of filing returns and Statistics of Taxation” by Regional Taxation Bureaus.

(4) 課税状況における申告又は処理の別

| 区 分<br>Type             |     |            | 課 税 価 格<br>Taxable amount |                        | 納 付 税 額<br>Amount of tax payment |                        | 被相続人の数<br>Number of ancestors |
|-------------------------|-----|------------|---------------------------|------------------------|----------------------------------|------------------------|-------------------------------|
|                         |     |            | 相続人の数<br>Number of heirs  | 金 額<br>Amount of money | 相続人の数<br>Number of heirs         | 金 額<br>Amount of money |                               |
| For the current year    | 本年分 | 申告額        | 人<br>Person               | 百万円<br>Million yen     | 人<br>Person                      | 百万円<br>Million yen     | 人<br>Person                   |
|                         |     | 修正申告による増差額 | 341,090                   | 18,577,353             | 294,058                          | 2,442,121              | 134,275                       |
|                         |     | 更正による増差額   | 4,126                     | 42,643                 | 6,083                            | 6,894                  | 3,054                         |
|                         |     | 更正等による減差額  | —                         | —                      | 1                                | 0                      | 1                             |
|                         |     | 決定額        | 1,638                     | △ 16,106               | 2,378                            | △ 5,039                | 1,234                         |
| For the preceding years | 過年分 | 決定額        | —                         | —                      | —                                | —                      | —                             |
|                         |     | 計 Total    | 実 341,002                 | 18,603,890             | 実 293,741                        | 2,443,976              | 実 134,275                     |
|                         |     | 申告額        | 12,880                    | 615,249                | 11,629                           | 79,660                 | 5,804                         |
|                         |     | 修正申告による増差額 | 18,204                    | 250,013                | 24,958                           | 57,079                 | 11,449                        |
|                         |     | 更正による増差額   | 52                        | 5,627                  | 72                               | 3,062                  | 36                            |
| Grand Total             | 合計  | 更正等による減差額  | 8,431                     | △ 119,792              | 11,082                           | △ 35,631               | 5,384                         |
|                         |     | 決定額        | 23                        | 1,715                  | 23                               | 325                    | 21                            |
|                         |     | 計 Total    | 実 39,106                  | 752,812                | 実 46,935                         | 104,495                | 実 19,884                      |
|                         |     | 申告額        | 353,970                   | 19,192,602             | 305,687                          | 2,521,781              | 140,079                       |
|                         |     | 修正申告による増差額 | 22,330                    | 292,656                | 31,041                           | 63,973                 | 14,503                        |
|                         |     | 更正による増差額   | 52                        | 5,627                  | 73                               | 3,062                  | 37                            |
|                         |     | 更正等による減差額  | 10,069                    | △ 135,897              | 13,460                           | △ 40,670               | 6,618                         |
|                         |     | 決定額        | 23                        | 1,715                  | 23                               | 325                    | 21                            |
|                         |     | 計 Total    | 実 380,108                 | 19,356,702             | 実 340,676                        | 2,548,471              | 実 154,159                     |

「過年分」は、令和2年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和3年11月1日から令和4年6月30日までの間の申告又は処理（更正、決定等）による課税事実、令和元年以上に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和3年7月1日から令和4年6月30日までの間の申告又は処理（更正、決定等）による課税事実を「申告書、決議書等」に基づいて作成した。

Subject of survey, etc.:

The figures regarding “For the preceding years,” based on “Returns, resolutions, etc.,” show the following statistics: the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) between November 1, 2021 and June 30, 2022, with respect to those who acquired property from ancestors, whose year of death is 2020, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), and the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) between July 1, 2021 and June 30, 2022, with respect to those who acquired property from ancestors, whose year of death is 2019 or prior year, through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

Note: "Actual" in the column of "Number of heirs" and "Number of ancestors" mean actual number.

## Statistics of additional tax

| 区 分<br>Type |                         | 過 少 申 告 加 算 税<br>Additional tax for understatement |                        | 無 申 告 加 算 税<br>Additional tax for failure to file |                        | 重 加 算 税<br>Additional tax for fraud case |                        |
|-------------|-------------------------|----------------------------------------------------|------------------------|---------------------------------------------------|------------------------|------------------------------------------|------------------------|
|             |                         | 相続人の数<br>Number of heirs                           | 金 額<br>Amount of money | 相続人の数<br>Number of heirs                          | 金 額<br>Amount of money | 相続人の数<br>Number of heirs                 | 金 額<br>Amount of money |
|             |                         | 人<br>Person                                        | 百万円<br>Million yen     | 人<br>Person                                       | 百万円<br>Million yen     | 人<br>Person                              | 百万円<br>Million yen     |
| 本 年 分       | For the current year    | 66                                                 | 6                      | 1, 391                                            | 208                    | -                                        | -                      |
| 過 年 分       | For the preceding years | 12, 750                                            | 3, 604                 | 4, 974                                            | 1, 651                 | 1, 124                                   | 2, 408                 |
| 合 計         | <b>Total</b>            | <b>12, 816</b>                                     | <b>3, 610</b>          | <b>6, 365</b>                                     | <b>1, 859</b>          | <b>1, 124</b>                            | <b>2, 408</b>          |

Subject of survey, etc.: The subjects are the same as in “(4) Statistics of filing returns or cases processed of Statistics of taxation”.

## 5－2 課税価格階級別 Breakdown of Taxable amount class

### (1) 人員、課税価格、税額

Number of persons, Taxable amount, and Amount of tax

| 課税価格階級<br>Taxable amount class |                          | 申告状況<br>Statistics of filing returns |                        |                                                                                                                                 |                                                                                            |                               |                                  |
|--------------------------------|--------------------------|--------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------|----------------------------------|
|                                |                          | 被相続人の数<br>Number of ancestors        | 課税価格<br>Taxable amount | うち相続時精算課税適用財産価額<br>Donated property value (taxation system for settlement at the time of inheritance) included in taxable value | うち暦年課税分贈与財産価額<br>Donated property value (calendar-year taxation) included in taxable value | 納付税額<br>Amount of tax payment | 法定相続人の数<br>Number of legal heirs |
|                                |                          |                                      |                        |                                                                                                                                 |                                                                                            |                               |                                  |
|                                |                          | 人<br>Person                          | 百万円<br>Million yen     | 百万円<br>Million yen                                                                                                              | 百万円<br>Million yen                                                                         | 百万円<br>Million yen            | 人<br>Person                      |
| 5 千万円以下                        | Less than 50 million yen | 36,378                               | 1,399,100              | 20,028                                                                                                                          | 8,688                                                                                      | 7,471                         | 85,687                           |
| 5 千万円 超                        | Over 50 million yen      | 78,271                               | 5,508,884              | 61,976                                                                                                                          | 43,635                                                                                     | 176,242                       | 212,261                          |
| 1 億 円 "                        | 100                      | 36,594                               | 4,994,838              | 49,545                                                                                                                          | 41,544                                                                                     | 410,769                       | 109,496                          |
| 2 億 円 "                        | 200                      | 9,113                                | 2,195,165              | 23,706                                                                                                                          | 18,507                                                                                     | 300,227                       | 28,576                           |
| 3 億 円 "                        | 300                      | 5,464                                | 2,068,224              | 23,547                                                                                                                          | 17,954                                                                                     | 379,218                       | 17,906                           |
| 5 億 円 "                        | 500                      | 1,703                                | 998,444                | 13,017                                                                                                                          | 7,340                                                                                      | 226,979                       | 5,580                            |
| 7 億 円 "                        | 700                      | 1,065                                | 883,798                | 12,077                                                                                                                          | 4,895                                                                                      | 230,853                       | 3,562                            |
| 10 億 円 "                       | 1 billion yen            | 811                                  | 1,082,153              | 24,871                                                                                                                          | 7,054                                                                                      | 312,415                       | 2,797                            |
| 20 億 円 "                       | 2                        | 154                                  | 366,778                | 6,518                                                                                                                           | 2,633                                                                                      | 115,454                       | 513                              |
| 30 億 円 "                       | 3                        | 78                                   | 300,035                | 12,778                                                                                                                          | 2,714                                                                                      | 98,459                        | 257                              |
| 50 億 円 "                       | 5                        | 17                                   | 99,327                 | 2,604                                                                                                                           | 865                                                                                        | 40,776                        | 52                               |
| 70 億 円 "                       | 7                        | 8                                    | 63,099                 | 5,111                                                                                                                           | 322                                                                                        | 19,757                        | 32                               |
| 100 億 円 "                      | 10                       | 14                                   | 424,894                | 423                                                                                                                             | 726                                                                                        | 123,501                       | 39                               |
| 合 計                            | Total                    | 169,670                              | 20,384,740             | 256,201                                                                                                                         | 156,878                                                                                    | 2,442,121                     | 466,758                          |

| 課税価格階級<br>Taxable amount class |                          | 課税状況<br>Statistics of taxation |                        |                                                                                                                                 |                                                                                            |                               |                                  |
|--------------------------------|--------------------------|--------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------|----------------------------------|
|                                |                          | 被相続人の数<br>Number of ancestors  | 課税価格<br>Taxable amount | うち相続時精算課税適用財産価額<br>Donated property value (taxation system for settlement at the time of inheritance) included in taxable value | うち暦年課税分贈与財産価額<br>Donated property value (calendar-year taxation) included in taxable value | 納付税額<br>Amount of tax payment | 法定相続人の数<br>Number of legal heirs |
|                                |                          |                                |                        |                                                                                                                                 |                                                                                            |                               |                                  |
|                                |                          | 人<br>Person                    | 百万円<br>Million yen     | 百万円<br>Million yen                                                                                                              | 百万円<br>Million yen                                                                         | 百万円<br>Million yen            | 人<br>Person                      |
| 5 千万円以下                        | Less than 50 million yen | 13,496                         | 599,088                | 12,101                                                                                                                          | 3,613                                                                                      | 7,471                         | 24,009                           |
| 5 千万円 超                        | Over 50 million yen      | 68,078                         | 4,824,957              | 59,520                                                                                                                          | 39,826                                                                                     | 176,242                       | 178,020                          |
| 1 億 円 "                        | 100                      | 34,382                         | 4,715,475              | 49,102                                                                                                                          | 40,492                                                                                     | 410,769                       | 101,759                          |
| 2 億 円 "                        | 200                      | 9,049                          | 2,180,006              | 23,700                                                                                                                          | 18,460                                                                                     | 300,227                       | 28,412                           |
| 3 億 円 "                        | 300                      | 5,436                          | 2,057,624              | 23,547                                                                                                                          | 17,908                                                                                     | 379,218                       | 17,853                           |
| 5 億 円 "                        | 500                      | 1,696                          | 994,274                | 13,017                                                                                                                          | 7,338                                                                                      | 226,979                       | 5,561                            |
| 7 億 円 "                        | 700                      | 1,060                          | 879,813                | 12,077                                                                                                                          | 4,895                                                                                      | 230,853                       | 3,556                            |
| 10 億 円 "                       | 1 billion yen            | 810                            | 1,080,832              | 24,871                                                                                                                          | 7,054                                                                                      | 312,415                       | 2,794                            |
| 20 億 円 "                       | 2                        | 152                            | 362,177                | 6,518                                                                                                                           | 2,633                                                                                      | 115,454                       | 511                              |
| 30 億 円 "                       | 3                        | 77                             | 295,789                | 12,778                                                                                                                          | 2,714                                                                                      | 98,459                        | 254                              |
| 50 億 円 "                       | 5                        | 17                             | 99,327                 | 2,604                                                                                                                           | 865                                                                                        | 40,776                        | 52                               |
| 70 億 円 "                       | 7                        | 8                              | 63,099                 | 5,111                                                                                                                           | 322                                                                                        | 19,757                        | 32                               |
| 100 億 円 "                      | 10                       | 14                             | 424,894                | 423                                                                                                                             | 726                                                                                        | 123,501                       | 39                               |
| 合 計                            | Total                    | 134,275                        | 18,577,353             | 245,368                                                                                                                         | 146,846                                                                                    | 2,442,121                     | 362,852                          |

調査対象等： 「申告状況」は、令和3年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和4年10月31日までの申告による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。  
「課税状況」は、令和3年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和4年10月31日までの申告による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 「5－1 申告・課税状況」と「5－2 課税価格階級別」は、調査対象等が異なるため、人員、金額等は一致しない。

Subject of survey, etc.: The figures in the table "Statistics of filing returns," based on "Returns (except for Amended Returns)" show the taxation statistics of returns filed through October 31, 2022, with respect to persons who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

The figures in the table "Statistics of taxation," based on "Returns (except for Amended Returns)" show the taxation statistics of returns filed through October 31, 2022, with respect to persons who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance, but excluding cases when all persons acquiring property from the same ancestors have no taxation balance.

Note: As "5-1 Statistics of filing returns and Statistics of Taxation" and "5-2 Breakdown of Taxable amount class" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.

## (2) 法定相続人員別の被相続人数

(単位：人)

Number of ancestors by number of legal heirs

(In persons)

| 人 数<br>Number of persons<br><br>課税価格階級<br>Taxable amount range |                          | 申告状況<br>Statistics of filing returns<br><br>法定相続人員別被相続人数<br>Number of ancestors by number of legal heirs |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|----------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------|-------------------|--------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                                                                |                          | 0 人<br>のもの<br>Nobody                                                                                     | 1 人<br>のもの<br>One | 2 人<br>のもの<br>Pair | 3 人<br>のもの<br>Three<br>persons | 4 人<br>のもの<br>Four<br>persons | 5 人<br>のもの<br>Five<br>persons | 6 人<br>のもの<br>Six<br>persons | 7 人<br>のもの<br>Seven<br>persons | 8 人<br>のもの<br>Eight<br>persons | 9 人<br>のもの<br>Nine<br>persons | 10 人<br>のもの<br>Ten<br>persons | 10人超<br>のもの<br>Over ten<br>persons |
|                                                                |                          |                                                                                                          |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
| 5 千万円以下                                                        | Less than 50 million yen | 197                                                                                                      | 7,184             | 14,076             | 11,574                         | 2,707                         | 433                           | 107                          | 52                             | 9                              | 13                            | 6                             | 20                                 |
| 5 千万円 超                                                        | Over 50 million yen      | 260                                                                                                      | 9,464             | 25,158             | 28,200                         | 11,235                        | 2,454                         | 772                          | 345                            | 173                            | 98                            | 53                            | 59                                 |
| 1 億 円 //                                                       | 100                      | 153                                                                                                      | 3,963             | 10,287             | 12,369                         | 6,307                         | 1,760                         | 648                          | 375                            | 254                            | 138                           | 103                           | 237                                |
| 2 億 円 //                                                       | 200                      | 43                                                                                                       | 807               | 2,282              | 3,074                          | 1,897                         | 539                           | 212                          | 98                             | 41                             | 35                            | 22                            | 63                                 |
| 3 億 円 //                                                       | 300                      | 24                                                                                                       | 372               | 1,131              | 1,975                          | 1,270                         | 409                           | 130                          | 49                             | 29                             | 17                            | 16                            | 42                                 |
| 5 億 円 //                                                       | 500                      | 4                                                                                                        | 132               | 334                | 589                            | 425                           | 141                           | 31                           | 21                             | 7                              | 5                             | 6                             | 8                                  |
| 7 億 円 //                                                       | 700                      | 3                                                                                                        | 69                | 233                | 362                            | 233                           | 105                           | 29                           | 10                             | 8                              | 5                             | 1                             | 7                                  |
| 10 億 円 //                                                      | 1 billion yen            | 2                                                                                                        | 45                | 146                | 277                            | 215                           | 69                            | 33                           | 10                             | 3                              | 3                             | 4                             | 4                                  |
| 20 億 円 //                                                      | 2                        | 1                                                                                                        | 11                | 25                 | 54                             | 45                            | 11                            | 2                            | 3                              | -                              | -                             | 1                             | 1                                  |
| 30 億 円 //                                                      | 3                        | 1                                                                                                        | 4                 | 12                 | 28                             | 24                            | 6                             | 2                            | 1                              | -                              | -                             | -                             | -                                  |
| 50 億 円 //                                                      | 5                        | -                                                                                                        | 1                 | 6                  | 3                              | 6                             | -                             | 1                            | -                              | -                              | -                             | -                             | -                                  |
| 70 億 円 //                                                      | 7                        | -                                                                                                        | -                 | 1                  | 3                              | 3                             | -                             | -                            | -                              | -                              | 1                             | -                             | -                                  |
| 100 億 円 //                                                     | 10                       | -                                                                                                        | 3                 | 3                  | 3                              | 4                             | 1                             | -                            | -                              | -                              | -                             | -                             | -                                  |
| 合 計                                                            | Total                    | 688                                                                                                      | 22,055            | 53,694             | 58,511                         | 24,371                        | 5,928                         | 1,967                        | 964                            | 524                            | 315                           | 212                           | 441                                |

| 人 数<br>Number of persons<br><br>課税価格階級<br>Taxable amount range |                          | 課税状況<br>Statistics of taxation<br><br>法定相続人員別被相続人数<br>Number of ancestors by number of legal heirs |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|----------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------|-------------------|--------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                                                                |                          | 0 人<br>のもの<br>Nobody                                                                               | 1 人<br>のもの<br>One | 2 人<br>のもの<br>Pair | 3 人<br>のもの<br>Three<br>persons | 4 人<br>のもの<br>Four<br>persons | 5 人<br>のもの<br>Five<br>persons | 6 人<br>のもの<br>Six<br>persons | 7 人<br>のもの<br>Seven<br>persons | 8 人<br>のもの<br>Eight<br>persons | 9 人<br>のもの<br>Nine<br>persons | 10 人<br>のもの<br>Ten<br>persons | 10人超<br>のもの<br>Over ten<br>persons |
|                                                                |                          |                                                                                                    |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
| 5 千万円以下                                                        | Less than 50 million yen | 165                                                                                                | 4,782             | 6,696              | 1,799                          | 35                            | 9                             | 7                            | 2                              | -                              | -                             | -                             | 1                                  |
| 5 千万円 超                                                        | Over 50 million yen      | 255                                                                                                | 9,081             | 23,338             | 23,987                         | 8,628                         | 1,778                         | 558                          | 244                            | 120                            | 55                            | 24                            | 10                                 |
| 1 億 円 //                                                       | 100                      | 152                                                                                                | 3,853             | 9,898              | 11,446                         | 5,797                         | 1,631                         | 606                          | 345                            | 239                            | 129                           | 88                            | 198                                |
| 2 億 円 //                                                       | 200                      | 43                                                                                                 | 789               | 2,273              | 3,052                          | 1,884                         | 537                           | 212                          | 98                             | 41                             | 35                            | 22                            | 63                                 |
| 3 億 円 //                                                       | 300                      | 23                                                                                                 | 359               | 1,125              | 1,971                          | 1,266                         | 409                           | 130                          | 49                             | 29                             | 17                            | 16                            | 42                                 |
| 5 億 円 //                                                       | 500                      | 4                                                                                                  | 131               | 332                | 587                            | 423                           | 141                           | 31                           | 21                             | 7                              | 5                             | 6                             | 8                                  |
| 7 億 円 //                                                       | 700                      | 3                                                                                                  | 65                | 232                | 362                            | 233                           | 105                           | 29                           | 10                             | 8                              | 5                             | 1                             | 7                                  |
| 10 億 円 //                                                      | 1 billion yen            | 2                                                                                                  | 45                | 146                | 276                            | 215                           | 69                            | 33                           | 10                             | 3                              | 3                             | 4                             | 4                                  |
| 20 億 円 //                                                      | 2                        | 1                                                                                                  | 9                 | 25                 | 54                             | 45                            | 11                            | 2                            | 3                              | -                              | -                             | 1                             | 1                                  |
| 30 億 円 //                                                      | 3                        | 1                                                                                                  | 4                 | 12                 | 27                             | 24                            | 6                             | 2                            | 1                              | -                              | -                             | -                             | -                                  |
| 50 億 円 //                                                      | 5                        | -                                                                                                  | 1                 | 6                  | 3                              | 6                             | -                             | 1                            | -                              | -                              | -                             | -                             | -                                  |
| 70 億 円 //                                                      | 7                        | -                                                                                                  | -                 | 1                  | 3                              | 3                             | -                             | -                            | -                              | -                              | 1                             | -                             | -                                  |
| 100 億 円 //                                                     | 10                       | -                                                                                                  | 3                 | 3                  | 3                              | 4                             | 1                             | -                            | -                              | -                              | -                             | -                             | -                                  |
| 合 計                                                            | Total                    | 649                                                                                                | 19,122            | 44,087             | 43,570                         | 18,563                        | 4,697                         | 1,611                        | 783                            | 447                            | 250                           | 162                           | 334                                |

(注) この表は、「(1) 人員、課税価格、税額」の「被相続人の数」欄を法定相続人員別に示したものである。

Note: This table shows “Number of ancestors” in “(1) Number of persons, Taxable amount, and Amount of tax” by number of legal heirs.

(3) 国税局別被相続人の数

(単位：人)

Number of ancestors by Regional Taxation Bureaus

(In persons)

| 国 税 局<br>Regional Taxation Bureau | 申 告 状 況<br>Statistics of filing returns |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |
|-----------------------------------|-----------------------------------------|------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------|
|                                   | 課 税 価 格 階 級<br>Taxable amount range     |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |
|                                   | 5千万円<br>以 下                             | 5千万円<br>超              | 1億円<br>超                | 2億円<br>超                   | 3億円<br>超                   | 5億円<br>超                   | 7億円<br>超                   | 10億円<br>超             | 20億円<br>超             | 30億円<br>超             | 50億円<br>超             | 70億円<br>超             | 100億円<br>超             | 合計       |
|                                   | Less than 50<br>million yen             | Over 50<br>million yen | Over 100<br>million yen | Over 200<br>million<br>yen | Over 300<br>million<br>yen | Over 500<br>million<br>yen | Over 700<br>million<br>yen | Over 1<br>billion yen | Over 2<br>billion yen | Over 3<br>billion yen | Over 5<br>billion yen | Over 7<br>billion yen | Over 10<br>billion yen | Total    |
| 札 幌 Sapporo                       | 772                                     | 2, 118                 | 847                     | 183                        | 113                        | 38                         | 28                         | 16                    | 2                     | 2                     | －                     | －                     | －                      | 4, 119   |
| 仙 台 Sendai                        | 1, 337                                  | 3, 555                 | 1, 535                  | 327                        | 175                        | 55                         | 34                         | 12                    | 2                     | 2                     | －                     | －                     | －                      | 7, 034   |
| 関 東 信 越 Kanto Shinetsu            | 4, 493                                  | 11, 126                | 4, 741                  | 1, 106                     | 610                        | 215                        | 110                        | 96                    | 16                    | 5                     | 1                     | 1                     | －                      | 22, 520  |
| 東 京 Tokyo                         | 14, 840                                 | 23, 659                | 11, 855                 | 3, 210                     | 2, 110                     | 688                        | 485                        | 425                   | 84                    | 39                    | 11                    | 2                     | 12                     | 57, 420  |
| 金 沢 Kanazawa                      | 534                                     | 1, 795                 | 773                     | 178                        | 88                         | 29                         | 13                         | 8                     | －                     | －                     | 1                     | －                     | －                      | 3, 419   |
| 名 古 屋 Nagoya                      | 4, 680                                  | 11, 392                | 5, 426                  | 1, 293                     | 827                        | 191                        | 100                        | 77                    | 13                    | 6                     | 2                     | 4                     | 1                      | 24, 012  |
| 大 阪 Osaka                         | 5, 384                                  | 12, 472                | 6, 072                  | 1, 651                     | 926                        | 306                        | 183                        | 117                   | 26                    | 17                    | 2                     | －                     | 1                      | 27, 157  |
| 広 島 Hiroshima                     | 1, 512                                  | 4, 318                 | 1, 768                  | 370                        | 178                        | 55                         | 35                         | 11                    | 1                     | －                     | －                     | 1                     | －                      | 8, 249   |
| 高 松 Takamatsu                     | 796                                     | 2, 348                 | 1, 043                  | 206                        | 85                         | 25                         | 15                         | 9                     | 1                     | 1                     | －                     | －                     | －                      | 4, 529   |
| 福 岡 Fukuoka                       | 1, 099                                  | 3, 036                 | 1, 343                  | 316                        | 189                        | 45                         | 37                         | 22                    | 5                     | 3                     | －                     | －                     | －                      | 6, 095   |
| 熊 本 Kumamoto                      | 743                                     | 1, 968                 | 836                     | 162                        | 89                         | 30                         | 10                         | 10                    | 2                     | 1                     | －                     | －                     | －                      | 3, 851   |
| 沖 縄 Okinawa                       | 188                                     | 484                    | 355                     | 111                        | 74                         | 26                         | 15                         | 8                     | 2                     | 2                     | －                     | －                     | －                      | 1, 265   |
| 合 計 Total                         | 36, 378                                 | 78, 271                | 36, 594                 | 9, 113                     | 5, 464                     | 1, 703                     | 1, 065                     | 811                   | 154                   | 78                    | 17                    | 8                     | 14                     | 169, 670 |

| 国 税 局<br>Regional Taxation Bureau | 課 税 状 況<br>Statistics of taxation   |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |
|-----------------------------------|-------------------------------------|------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------|
|                                   | 課 税 価 格 階 級<br>Taxable amount range |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |
|                                   | 5千万円<br>以 下                         | 5千万円<br>超              | 1億円<br>超                | 2億円<br>超                   | 3億円<br>超                   | 5億円<br>超                   | 7億円<br>超                   | 10億円<br>超             | 20億円<br>超             | 30億円<br>超             | 50億円<br>超             | 70億円<br>超             | 100億円<br>超             | 合計       |
|                                   | Less than 50<br>million yen         | Over 50<br>million yen | Over 100<br>million yen | Over 200<br>million<br>yen | Over 300<br>million<br>yen | Over 500<br>million<br>yen | Over 700<br>million<br>yen | Over 1<br>billion yen | Over 2<br>billion yen | Over 3<br>billion yen | Over 5<br>billion yen | Over 7<br>billion yen | Over 10<br>billion yen | Total    |
| 札 幌 Sapporo                       | 429                                 | 1, 837                 | 794                     | 183                        | 112                        | 38                         | 27                         | 16                    | 2                     | 2                     | －                     | －                     | －                      | 3, 440   |
| 仙 台 Sendai                        | 664                                 | 3, 093                 | 1, 426                  | 320                        | 174                        | 55                         | 33                         | 12                    | 2                     | 2                     | －                     | －                     | －                      | 5, 781   |
| 関 東 信 越 Kanto Shinetsu            | 1, 852                              | 9, 655                 | 4, 450                  | 1, 095                     | 606                        | 214                        | 110                        | 96                    | 15                    | 5                     | 1                     | 1                     | －                      | 18, 100  |
| 東 京 Tokyo                         | 4, 363                              | 20, 359                | 11, 135                 | 3, 189                     | 2, 096                     | 686                        | 482                        | 424                   | 83                    | 39                    | 11                    | 2                     | 12                     | 42, 881  |
| 金 沢 Kanazawa                      | 275                                 | 1, 587                 | 736                     | 177                        | 87                         | 28                         | 13                         | 8                     | －                     | －                     | 1                     | －                     | －                      | 2, 912   |
| 名 古 屋 Nagoya                      | 1, 715                              | 10, 012                | 5, 132                  | 1, 284                     | 823                        | 190                        | 100                        | 77                    | 13                    | 6                     | 2                     | 4                     | 1                      | 19, 359  |
| 大 阪 Osaka                         | 2, 142                              | 10, 933                | 5, 694                  | 1, 641                     | 924                        | 305                        | 183                        | 117                   | 26                    | 17                    | 2                     | －                     | 1                      | 21, 985  |
| 広 島 Hiroshima                     | 742                                 | 3, 847                 | 1, 674                  | 368                        | 178                        | 55                         | 35                         | 11                    | 1                     | －                     | －                     | 1                     | －                      | 6, 912   |
| 高 松 Takamatsu                     | 425                                 | 2, 098                 | 981                     | 205                        | 85                         | 25                         | 15                         | 9                     | 1                     | 1                     | －                     | －                     | －                      | 3, 845   |
| 福 岡 Fukuoka                       | 503                                 | 2, 614                 | 1, 254                  | 315                        | 188                        | 44                         | 37                         | 22                    | 5                     | 2                     | －                     | －                     | －                      | 4, 984   |
| 熊 本 Kumamoto                      | 336                                 | 1, 665                 | 779                     | 161                        | 89                         | 30                         | 10                         | 10                    | 2                     | 1                     | －                     | －                     | －                      | 3, 083   |
| 沖 縄 Okinawa                       | 50                                  | 378                    | 327                     | 111                        | 74                         | 26                         | 15                         | 8                     | 2                     | 2                     | －                     | －                     | －                      | 993      |
| 合 計 Total                         | 13, 496                             | 68, 078                | 34, 382                 | 9, 049                     | 5, 436                     | 1, 696                     | 1, 060                     | 810                   | 152                   | 77                    | 17                    | 8                     | 14                     | 134, 275 |

(注) この表は、「(1) 人員、課税価格、税額」の「被相続人の数」欄を国税局別に示したものである。

Note: This table shows “ Number of ancestors” in “(1) Number of persons, Taxable amount, and Amount of tax” by Regional Taxation Bureaus.

## 5－3 相続財産種類別

## Breakdown of Inherited Property by Type

被相続人数、取得財産価額（その1）

Number of ancestors, and Value of properties acquired(Part1)

| 取得財産等の種類<br>Type of properties acquired, etc. |                                                                                                |                                                            |                                  | 申告状況<br>Statistics of filing returns |                                           |                                  |                                           |
|-----------------------------------------------|------------------------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------|--------------------------------------|-------------------------------------------|----------------------------------|-------------------------------------------|
|                                               |                                                                                                |                                                            |                                  | 令和2年分 2020                           |                                           | 令和3年分 2021                       |                                           |
|                                               |                                                                                                |                                                            |                                  | 被相続人の数<br>Number of<br>ancestors     | 取得財産価額<br>Value of properties<br>acquired | 被相続人の数<br>Number of<br>ancestors | 取得財産価額<br>Value of properties<br>acquired |
| Land<br>土地                                    | 田（耕作権及び永小作権を含む。）<br>畑（耕作権及び永小作権を含む。）<br>宅地（借地権を含む。）<br>（内配偶者居住権に基づく敷地利用権）<br>山林<br>その他の土地<br>計 | 人<br>Person                                                | 百万円<br>Million yen               | 人<br>Person                          | 百万円<br>Million yen                        |                                  |                                           |
|                                               |                                                                                                | 23, 001                                                    | 255, 827                         | 24, 295                              | 262, 171                                  |                                  |                                           |
|                                               |                                                                                                | 28, 329                                                    | 546, 998                         | 30, 225                              | 565, 522                                  |                                  |                                           |
|                                               |                                                                                                | 135, 197                                                   | 5, 190, 556                      | 149, 204                             | 5, 671, 041                               |                                  |                                           |
|                                               |                                                                                                | 内 993 Including                                            | 内 6, 988 Including               | 内 1, 312 Including                   | 内 7, 585 Including                        |                                  |                                           |
|                                               |                                                                                                | 22, 853                                                    | 73, 903                          | 24, 570                              | 70, 028                                   |                                  |                                           |
|                                               | 家屋、構築物<br>（内配偶者居住権）                                                                            | 30, 731                                                    | 656, 542                         | 33, 442                              | 704, 409                                  |                                  |                                           |
|                                               |                                                                                                | 実 137, 700 Actual                                          | 6, 723, 826                      | 実 152, 059 Actual                    | 7, 273, 172                               |                                  |                                           |
|                                               |                                                                                                | 130, 382                                                   | 1, 116, 331                      | 144, 038                             | 1, 212, 645                               |                                  |                                           |
|                                               |                                                                                                | 内 1, 222 Including                                         | 内 4, 487 Including               | 内 1, 599 Including                   | 内 5, 767 Including                        |                                  |                                           |
| Business (agriculture) property<br>事業（農業）用財産  | 機械器具、農耕具、じゅう器、備品<br>商品、製品、半製品、原材料、農産物等<br>売掛金<br>その他の財産<br>計                                   | 10, 374                                                    | 28, 761                          | 11, 041                              | 31, 605                                   |                                  |                                           |
|                                               |                                                                                                | 1, 496                                                     | 4, 942                           | 1, 538                               | 5, 721                                    |                                  |                                           |
|                                               |                                                                                                | 2, 344                                                     | 6, 007                           | 2, 421                               | 7, 277                                    |                                  |                                           |
|                                               |                                                                                                | 6, 490                                                     | 35, 156                          | 6, 780                               | 32, 084                                   |                                  |                                           |
|                                               |                                                                                                | 実 15, 251 Actual                                           | 74, 866                          | 実 16, 136 Actual                     | 76, 687                                   |                                  |                                           |
|                                               |                                                                                                | 有価証券<br>現金、預貯金等<br>家庭用財産<br>計                              | 15, 101                          | 625, 701                             | 16, 265                                   | 893, 714                         |                                           |
|                                               | 82, 042                                                                                        |                                                            | 1, 198, 621                      | 91, 146                              | 1, 417, 440                               |                                  |                                           |
|                                               | 13, 568                                                                                        |                                                            | 219, 740                         | 14, 029                              | 236, 081                                  |                                  |                                           |
|                                               | 44, 011                                                                                        |                                                            | 700, 934                         | 48, 993                              | 860, 708                                  |                                  |                                           |
|                                               | Other properties<br>その他の財産                                                                     | 特定同族会社の株式及び出資<br>同上以外の株式及び出資<br>公債及び社債<br>投資・貸付信託受益証券<br>計 | 実 100, 148 Actual                | 2, 744, 997                          | 実 110, 885 Actual                         | 3, 407, 943                      |                                           |
| 152, 505                                      |                                                                                                |                                                            | 6, 557, 772                      | 169, 144                             | 7, 412, 587                               |                                  |                                           |
| 84, 732                                       |                                                                                                |                                                            | 32, 463                          | 93, 824                              | 36, 779                                   |                                  |                                           |
| 43, 436                                       |                                                                                                |                                                            | 793, 935                         | 49, 727                              | 892, 513                                  |                                  |                                           |
| 6, 644                                        |                                                                                                |                                                            | 199, 587                         | 7, 044                               | 218, 736                                  |                                  |                                           |
| 3, 505                                        |                                                                                                |                                                            | 3, 966                           | 3, 593                               | 4, 250                                    |                                  |                                           |
| 合 計                                           |                                                                                                | 123, 859                                                   | 1, 110, 929                      | 135, 550                             | 1, 252, 588                               |                                  |                                           |
|                                               |                                                                                                | 実 130, 317 Actual                                          | 2, 108, 417                      | 実 143, 196 Actual                    | 2, 368, 087                               |                                  |                                           |
|                                               |                                                                                                | 実 153, 143 Actual                                          | 19, 358, 671                     | 実 169, 804 Actual                    | 21, 787, 900                              |                                  |                                           |
|                                               |                                                                                                | Obligation, etc.<br>債務等                                    | 相続時精算課税適用財産価額<br>債務<br>葬式費用<br>計 | 6, 829                               | 227, 247                                  | 7, 513                           | 256, 201                                  |
| 133, 472                                      | 1, 429, 116                                                                                    |                                                            |                                  | 148, 085                             | 1, 555, 928                               |                                  |                                           |
| 148, 941                                      | 247, 791                                                                                       |                                                            |                                  | 164, 910                             | 260, 310                                  |                                  |                                           |
| 実 150, 723 Actual                             | 1, 676, 907                                                                                    |                                                            |                                  | 実 166, 895 Actual                    | 1, 816, 238                               |                                  |                                           |
| 153, 023                                      | 17, 909, 011                                                                                   |                                                            |                                  | 169, 670                             | 20, 227, 862                              |                                  |                                           |
| 24, 706                                       | 150, 429                                                                                       |                                                            |                                  | 27, 411                              | 156, 878                                  |                                  |                                           |
| 課税価額<br>Taxable amount                        | 153, 023                                                                                       |                                                            | 18, 059, 440                     | 169, 670                             | 20, 384, 740                              |                                  |                                           |

調査対象等： 1 令和3年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和4年10月31日までの申告による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。

2 令和2年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者について、令和3年10月31日までの申告（申告期限が令和3年11月1日の者については、同日までに提出された申告書を含む。）による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 1 「5－1 申告・課税状況」と「5－3 相続財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。

2 「被相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.: 1 The figures in the column "2021," based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2022, with respect to persons who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

2 The figures in the column "2020" based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2021, (if declaration was due on November 1, 2021, declarations submitted by this due date are included) with respect to persons who acquired property from ancestors, whose year of death is 2020, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

Note: 1 As "5-1 Statistics of filing returns and Statistics of Taxation" and "5-3 Breakdown of Inherited Property by Type" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.

2 "Actual" in the column "Number of ancestors" means actual number of ancestors.

被相続人数、取得財産価額（その２）  
Number of ancestors, and Value of properties acquired(Part2)

| 取得財産等の種類<br>Type of properties acquired, etc. |                          |                    |                                                                                    | 課税状況<br>Statistics of taxation |                                        |                               |                                        |
|-----------------------------------------------|--------------------------|--------------------|------------------------------------------------------------------------------------|--------------------------------|----------------------------------------|-------------------------------|----------------------------------------|
|                                               |                          |                    |                                                                                    | 令和２年分 2020                     |                                        | 令和３年分 2021                    |                                        |
|                                               |                          |                    |                                                                                    | 被相続人の数<br>Number of ancestors  | 取得財産価額<br>Value of properties acquired | 被相続人の数<br>Number of ancestors | 取得財産価額<br>Value of properties acquired |
| Land<br>土地                                    | 宅地<br>(内配偶者居住権に基づく敷地利用権) | 田（耕作権及び永小作権を含む。）   | Rice field (including cultivation right and perennial tenant right)                | 人<br>Person                    | 百万円<br>Million yen                     | 人<br>Person                   | 百万円<br>Million yen                     |
|                                               |                          | 畑（耕作権及び永小作権を含む。）   | Farm land (including cultivation right and perennial tenant right)                 | 19, 417                        | 230, 963                               | 20, 636                       | 236, 997                               |
|                                               |                          | 宅地（借地権を含む。）        | Housing land (including leasehold)                                                 | 24, 146                        | 520, 638                               | 25, 690                       | 536, 220                               |
|                                               |                          | （内配偶者居住権に基づく敷地利用権） | (Right to use the grounds based on spouse's right to residence)                    | 104, 576                       | 4, 601, 441                            | 115, 997                      | 5, 037, 960                            |
|                                               |                          | 山                  | Forest land                                                                        | 内 Including 847                | 内 Including 5, 789                     | 内 Including 1, 055            | 内 Including 5, 899                     |
|                                               |                          | その他の土地             | Other land                                                                         | 19, 168                        | 67, 444                                | 20, 728                       | 64, 129                                |
|                                               |                          | 計                  | Subtotal                                                                           | 26, 129                        | 618, 380                               | 28, 539                       | 667, 471                               |
|                                               |                          | 家屋、構築物             | House, Structures                                                                  | 実 Actual 106, 683              | 6, 038, 866                            | 実 Actual 118, 452             | 6, 542, 777                            |
|                                               |                          | （内配偶者居住権）          | (Spouse's right to residence)                                                      | 101, 498                       | 930, 160                               | 112, 659                      | 1, 013, 291                            |
|                                               |                          | 事業（農業）用財産          | Machinery, Implements, Utensils, Equipment                                         | 内 Including 1, 005             | 内 Including 3, 773                     | 内 Including 1, 231            | 内 Including 4, 582                     |
| Business (agriculture) property<br>事業（農業）用財産  | 機械器具、農耕具、じゅう器、備品         | 商品、製品、半製品、原材料、農産物等 | Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.   | 内 Including 8, 736             | 内 Including 24, 634                    | 内 Including 9, 419            | 内 Including 27, 002                    |
|                                               |                          | 売掛金                | Account receivable                                                                 | 1, 129                         | 3, 628                                 | 1, 181                        | 4, 485                                 |
|                                               |                          | その他の財産             | Other properties                                                                   | 1, 894                         | 5, 006                                 | 1, 981                        | 6, 321                                 |
|                                               |                          | 計                  | Subtotal                                                                           | 5, 356                         | 30, 313                                | 5, 656                        | 27, 669                                |
|                                               |                          | 特定同族会社の株式及び出資      | Stocks and investment to specified family company                                  | 実 Actual 12, 775               | 63, 582                                | 実 Actual 13, 642              | 65, 477                                |
|                                               |                          | 同上以外の株式及び出資        | Stocks and investment other than mentioned above                                   | 13, 045                        | 603, 283                               | 14, 087                       | 868, 823                               |
|                                               |                          | 公債及び社債             | Public bond and Corporate bond                                                     | 67, 453                        | 1, 123, 805                            | 75, 257                       | 1, 329, 577                            |
|                                               |                          | 投資・貸付信託受益証券        | Investment/ Loan trust beneficiary certificate                                     | 11, 682                        | 204, 475                               | 12, 075                       | 218, 737                               |
|                                               |                          | 計                  | Subtotal                                                                           | 37, 087                        | 649, 546                               | 41, 591                       | 803, 309                               |
|                                               |                          | 現金、預貯金等            | Cash, Deposit, etc.                                                                | 実 Actual 82, 186               | 2, 581, 109                            | 実 Actual 91, 335              | 3, 220, 446                            |
| Securities<br>有価証券                            | 家庭用財産                    | 生命保険金等             | Life insurance amount, etc.                                                        | 120, 013                       | 5, 898, 877                            | 133, 908                      | 6, 684, 643                            |
|                                               |                          | 退職手当金等             | Retirement allowance, etc.                                                         | 67, 341                        | 26, 542                                | 74, 893                       | 30, 511                                |
|                                               |                          | 立木の他               | Standing timber                                                                    | 37, 154                        | 707, 683                               | 42, 758                       | 800, 049                               |
|                                               |                          | 計                  | Subtotal                                                                           | 5, 200                         | 175, 396                               | 5, 525                        | 196, 059                               |
|                                               |                          | 合                  | Total                                                                              | 3, 083                         | 3, 618                                 | 3, 117                        | 3, 752                                 |
|                                               |                          | 相続時精算課税適用財産価額      | Donated property value (taxation system for settlement at the time of inheritance) | 100, 035                       | 991, 005                               | 110, 260                      | 1, 122, 363                            |
|                                               |                          | 債権                 | Obligation                                                                         | 実 Actual 104, 992              | 1, 877, 701                            | 実 Actual 116, 243             | 2, 122, 224                            |
|                                               |                          | 葬式費用               | Funeral expenses                                                                   | 実 Actual 120, 335              | 17, 416, 837                           | 実 Actual 134, 237             | 19, 679, 368                           |
|                                               |                          | 計                  | Subtotal                                                                           | 6, 096                         | 216, 842                               | 6, 751                        | 245, 368                               |
|                                               |                          | 差引純資産価額            | Amount of calculated net assets                                                    | 107, 732                       | 1, 180, 696                            | 120, 160                      | 1, 282, 853                            |
| Other properties<br>その他の財産                    | 債務等                      | 暦年課税分贈与財産価額        | Donated property value (calendar-year taxation)                                    | 117, 950                       | 199, 817                               | 131, 386                      | 211, 376                               |
|                                               |                          | 課税価格               | Taxable amount                                                                     | 実 Actual 119, 138              | 1, 380, 513                            | 実 Actual 132, 743             | 1, 494, 229                            |
|                                               |                          | 差引純資産価額            | Amount of calculated net assets                                                    | 120, 372                       | 16, 253, 166                           | 134, 275                      | 18, 430, 507                           |
|                                               |                          | 暦年課税分贈与財産価額        | Donated property value (calendar-year taxation)                                    | 22, 183                        | 140, 541                               | 24, 701                       | 146, 846                               |
|                                               |                          | 課税価格               | Taxable amount                                                                     | 120, 372                       | 16, 393, 707                           | 134, 275                      | 18, 577, 353                           |
|                                               |                          | 差引純資産価額            | Amount of calculated net assets                                                    | 120, 372                       | 16, 393, 707                           | 134, 275                      | 18, 577, 353                           |
|                                               |                          | 暦年課税分贈与財産価額        | Donated property value (calendar-year taxation)                                    | 22, 183                        | 140, 541                               | 24, 701                       | 146, 846                               |
|                                               |                          | 課税価格               | Taxable amount                                                                     | 120, 372                       | 16, 393, 707                           | 134, 275                      | 18, 577, 353                           |
|                                               |                          | 差引純資産価額            | Amount of calculated net assets                                                    | 120, 372                       | 16, 393, 707                           | 134, 275                      | 18, 577, 353                           |
|                                               |                          | 暦年課税分贈与財産価額        | Donated property value (calendar-year taxation)                                    | 22, 183                        | 140, 541                               | 24, 701                       | 146, 846                               |

調査対象等： 1 令和３年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和４年10月31日までの申告による課税実績を「申告書（修正申告書を除く。）」に基づいて作成した。

2 令和２年分は、その年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、令和３年10月31日までの申告（申告期限が令和３年11月１日の者については、同日までに提出された申告書を含む。）による課税実績を「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 1 「５－１ 申告・課税状況」と「５－３ 相続財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。

2 「被相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.: 1 The figures in the column "2021," based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2022, with respect to persons who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

2 The figures in the column "2020" based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2021, (if declaration was due on November 1, 2021, declarations submitted by this due date are included) with respect to persons who acquired property from ancestors, whose year of death is 2020, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

Note: 1 As "5-1 Statistics of filing returns and Statistics of Taxation" and "5-3 Breakdown of Inherited Property by Type" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.

2 "Actual" in the column "Number of ancestors" means actual number of ancestors.