

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 6<br>Excluding 6                   | 24<br>24               | 外 6<br>Excluding 6             | 24<br>24               |
| 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)      | 364, 977                             | 19, 378, 635           | 298, 896                       | 17, 348, 031           |
| 債務控除額                                                                          | Amount of deduction of liabilities                                                            | 8, 802                               | 230, 614               | 7, 951                         | 220, 013               |
| 暦年課税分贈与財産価額                                                                    | Donated property value (calendar-<br>year taxation)                                           | 214, 175                             | 1, 769, 291            | 174, 303                       | 1, 440, 307            |
| 課 税 価 格                                                                        | <b>Taxable amount</b>                                                                         | 40, 867                              | 146, 489               | 37, 121                        | 136, 241               |
| Amount of<br>inheritance tax<br><br><br><br><br><br><br><br><br><br>Tax credit | 算 出 税 額                                                                                       | 365, 440                             | 17, 986, 447           | 300, 241                       | 16, 263, 978           |
|                                                                                | 2 割 加 算 額                                                                                     | 315, 925                             | 2, 821, 032            | 299, 076                       | 2, 750, 058            |
|                                                                                | 計                                                                                             | 41, 960                              | 52, 743                | 41, 505                        | 52, 656                |
|                                                                                | 暦年課税分贈与税                                                                                      | <b>Total</b>                         | <b>315, 925</b>        | <b>299, 076</b>                | <b>2, 802, 714</b>     |
|                                                                                | 配 偶 者                                                                                         | 10, 856                              | 10, 137                | 10, 335                        | 9, 702                 |
|                                                                                | 未 成 年 者                                                                                       | 51, 221                              | 608, 261               | 41, 850                        | 540, 691               |
|                                                                                | 障 害 者                                                                                         | 2, 886                               | 1, 149                 | 1, 880                         | 850                    |
|                                                                                | 相 次 相 続                                                                                       | 13, 787                              | 18, 301                | 8, 347                         | 13, 555                |
|                                                                                | 外 国 税 額                                                                                       | 11, 092                              | 41, 281                | 9, 082                         | 30, 047                |
|                                                                                | 計                                                                                             | 82                                   | 1, 411                 | 66                             | 1, 278                 |
| 差 引 税 額                                                                        | Amount of tax after deduction                                                                 | <b>実<br/>Actual</b>                  | <b>85, 238</b>         | <b>実<br/>Actual</b>            | <b>67, 909</b>         |
| 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) |                                      |                        | 258, 931                       | 2, 206, 590            |
| 医療法人持分税額控除額                                                                    | Amount of tax credit for interests<br>in medical corporations                                 |                                      |                        | 2, 170                         | 15, 964                |
| 小 計                                                                            | Subtotal                                                                                      |                                      |                        | 21                             | 2, 548                 |
| 農地等納税猶予税額                                                                      | Amount for tax payment<br>postponed for agricultural land                                     |                                      |                        | 258, 574                       | 2, 188, 078            |
| 株式等納税猶予税額                                                                      | Deferred tax amount on stocks,<br>etc.                                                        |                                      |                        | 1, 461                         | 46, 659                |
| 特例株式等納税猶予税額                                                                    | Special deferred tax amount of<br>stocks, etc.                                                |                                      |                        | 41                             | 2, 560                 |
| 山林納税猶予税額                                                                       | Amount for tax payment<br>postponed for mountains and<br>forests                              |                                      |                        | 481                            | 29, 431                |
| 医療法人持分納税猶予税額                                                                   | Amount for tax payment<br>postponed for interests in medical<br>corporations                  |                                      |                        | -                              | -                      |
| 申告納税額                                                                          | 納 付 税 額                                                                                       |                                      |                        | 28                             | 928                    |
| 還付税額                                                                           | Amount of tax payment                                                                         |                                      |                        | 258, 236                       | 2, 110, 397            |
| 災害減免法第4条<br>による免除税額                                                            | Amount of exemption of tax by<br>"Disaster Exemption Act to Sec. 4"                           |                                      |                        | 638                            | 1, 891                 |
| 遺産に係る基礎控除額                                                                     | Amount of basic exemption for<br>bequest                                                      |                                      |                        | -                              | -                      |
|                                                                                |                                                                                               | 149, 481                             | 7, 015, 452            | 116, 341                       | 5, 424, 078            |

調査対象等： 「申告状況」は、平成30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、令和元年  
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、平成30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、令和元年  
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、災害減免法第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.:

This table for statistics of filing returns is  
prepared based on "Returns, resolutions, etc."  
which describe the returns filed or cases  
processed (corrections or determinations, etc.)  
through October 31, 2019 with respect to  
persons who acquire property from ancestors  
through inheritance, bequest or gifts under the  
taxation system for settlement at the time of  
inheritance for which the said inheritances  
commenced during 2018.  
This table for statistics of taxation is prepared  
based on "Returns, resolutions, etc." which  
describe the returns filed or cases processed  
(corrections or determinations, etc.) through  
October 31, 2019 with respect to persons who  
acquire property from ancestors through  
inheritance, bequest or gifts under the taxation  
system for settlement at the time of inheritance  
for which the said inheritances commenced  
during 2018(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<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 25 年分 2013 | -                                    | -                     | -                                 | -                            | -                             | 152,638                        | 11,638,092            | 2,038,309                         | 437,485                      | 54,421                        |
| 26 2014       | -                                    | -                     | -                                 | -                            | -                             | 155,889                        | 11,488,074            | 1,857,638                         | 406,050                      | 56,239                        |
| 27 2015       | 331,666                              | 16,123,992            | 2,481,058                         | 609,813                      | 133,176                       | 272,714                        | 14,571,365            | 2,431,078                         | 548,148                      | 103,043                       |
| 28 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                       |

| 区<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 25 年分 2013 | 130,438                       | 1,536,610             | 657                      | 1,545                 |
| 26 2014       | 133,141                       | 1,390,403             | 669                      | 1,758                 |
| 27 2015       | 233,255                       | 1,811,572             | 573                      | 1,271                 |
| 28 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                 |

(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                      |                        |                               | 課 税 状 況                  |                        |                               | 納 付 税 額<br>Amount of tax payment |                    | 還 付 税 額<br>Amount of refund |                    |
|---------------------------------|----------------|------------------------------|------------------------|-------------------------------|--------------------------|------------------------|-------------------------------|----------------------------------|--------------------|-----------------------------|--------------------|
|                                 |                | Statistics of filing returns |                        |                               | Statistics of taxation   |                        |                               |                                  |                    |                             |                    |
|                                 |                | 課 税 価 格                      |                        | 被相続人の数<br>Number of ancestors | 課 税 価 格                  |                        | 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 |                               |                                  |                    |                             |                    |
| 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                             | Sapporo        | 8, 178                       | 367, 569               | 3, 318                        | 7, 105                   | 332, 873               | 2, 734                        | 6, 121                           | 34, 919            | 21                          | 35                 |
| 仙 台                             | Sendai         | 14, 334                      | 618, 498               | 6, 029                        | 12, 198                  | 553, 099               | 4, 854                        | 10, 501                          | 49, 414            | 37                          | 67                 |
| 関東信越                            | Kanto Shinetsu | 48, 320                      | 2, 225, 436            | 19, 743                       | 40, 519                  | 2, 011, 132            | 15, 707                       | 34, 614                          | 224, 402           | 87                          | 286                |
| 東 京                             | Tokyo          | 120, 309                     | 6, 633, 755            | 50, 254                       | 93, 741                  | 5, 976, 296            | 36, 782                       | 81, 525                          | 926, 716           | 164                         | 791                |
| 金 沢                             | Kanazawa       | 7, 675                       | 334, 660               | 3, 071                        | 6, 681                   | 306, 963               | 2, 589                        | 5, 620                           | 28, 526            | 14                          | 32                 |
| 名 古 屋                           | Nagoya         | 55, 399                      | 2, 542, 317            | 21, 802                       | 46, 434                  | 2, 312, 549            | 17, 480                       | 39, 404                          | 268, 117           | 95                          | 204                |
| 大 阪                             | Osaka          | 58, 383                      | 2, 955, 234            | 23, 982                       | 48, 713                  | 2, 694, 310            | 19, 021                       | 41, 838                          | 351, 556           | 87                          | 259                |
| 広 島                             | Hiroshima      | 18, 151                      | 770, 120               | 7, 549                        | 15, 339                  | 689, 173               | 6, 068                        | 13, 202                          | 69, 778            | 29                          | 35                 |
| 高 松                             | Takamatsu      | 9, 950                       | 477, 109               | 4, 134                        | 8, 521                   | 434, 457               | 3, 388                        | 7, 238                           | 61, 528            | 27                          | 52                 |
| 福 岡                             | Fukuoka        | 12, 765                      | 572, 213               | 5, 171                        | 10, 783                  | 511, 522               | 4, 134                        | 9, 316                           | 53, 802            | 28                          | 57                 |
| 熊 本                             | Kumamoto       | 8, 839                       | 354, 197               | 3, 486                        | 7, 515                   | 315, 860               | 2, 817                        | 6, 487                           | 27, 056            | 33                          | 38                 |
| 沖 縄                             | Okinawa        | 3, 137                       | 135, 341               | 942                           | 2, 692                   | 125, 744               | 767                           | 2, 370                           | 14, 583            | 16                          | 34                 |
| 合 計                             | Total          | 365, 440                     | 17, 986, 447           | 149, 481                      | 300, 241                 | 16, 263, 978           | 116, 341                      | 258, 236                         | 2, 110, 397        | 638                         | 1, 891             |

(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

Statistics of filing returns or cases processed of Statistics of taxation

| 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<br>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                      |          |
|                         |       | Self-assessment amount | 300, 342                            | 16, 235, 981           | 258, 498                         | 2, 108, 699            | 116, 341                         |          |
|                         |       | 修正申告による増差額             | Amount increased by amended returns | 3, 826                 | 42, 858                          | 5, 877                 | 6, 777                           | 2, 951   |
|                         |       | 更正による増差額               | Amount increased by correction      | -                      | -                                | 1                      | 0                                | 1        |
|                         |       | 更正等による減差額              | Amount reduced by correction, etc.  | 1, 810                 | △ 14, 947                        | 2, 675                 | △ 5, 086                         | 1, 328   |
| For the preceding years | 過 年 分 | 決 定 額                  | Amount determined                   | 1                      | 87                               | 1                      | 7                                | 1        |
|                         |       | 決 計 Total              | 実 300, 241                          | 16, 263, 978           | 実 258, 236                       | 2, 110, 397            | 実 116, 341                       |          |
|                         |       | Actual                 |                                     |                        | Actual                           |                        | Actual                           |          |
|                         |       | 申 告 額                  | Self-assessment amount              | 9, 890                 | 378, 914                         | 8, 869                 | 35, 077                          | 4, 728   |
|                         |       | 修正申告による増差額             | Amount increased by amended returns | 22, 801                | 276, 671                         | 31, 465                | 64, 921                          | 13, 903  |
|                         | 合 計   | 更正による増差額               | Amount increased by correction      | 81                     | 5, 410                           | 108                    | 2, 309                           | 58       |
|                         |       | 更正等による減差額              | Amount reduced by correction, etc.  | 8, 862                 | △ 130, 112                       | 11, 620                | △ 40, 753                        | 5, 548   |
|                         |       | 決 定 額                  | Amount determined                   | 21                     | 1, 318                           | 21                     | 222                              | 19       |
|                         |       | 決 計 Total              | 実 41, 174                           | 532, 200               | 実 51, 284                        | 61, 776                | 実 21, 301                        |          |
|                         |       | Actual                 |                                     |                        | Actual                           |                        | Actual                           |          |
| Grand Total             | 合 計   | 申 告 額                  | Self-assessment amount              | 310, 232               | 16, 614, 895                     | 267, 367               | 2, 143, 775                      | 121, 069 |
|                         |       | 修正申告による増差額             | Amount increased by amended returns | 26, 627                | 319, 529                         | 37, 342                | 71, 698                          | 16, 854  |
|                         |       | 更正による増差額               | Amount increased by correction      | 81                     | 5, 410                           | 109                    | 2, 309                           | 59       |
|                         |       | 更正等による減差額              | Amount reduced by correction, etc.  | 10, 672                | △ 145, 059                       | 14, 295                | △ 45, 839                        | 6, 876   |
|                         |       | 決 定 額                  | Amount determined                   | 22                     | 1, 405                           | 22                     | 229                              | 20       |
|                         |       | 決 計 Total              | 実 341, 415                          | 16, 796, 179           | 実 309, 520                       | 2, 172, 172            | 実 137, 642                       |          |
|                         |       | Actual                 |                                     |                        | Actual                           |                        | Actual                           |          |

調査対象等： 「本年分」は、平成30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、令和元年10月31日までの申告又は処理（更正、決定等）による課税事績を、「申告書、決議書等」に基づいて作成した。

「過年分」は、平成29年中に相続、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、平成30年11月1日から令和元年6月30日までの間の申告又は処理（更正、決定等）による課税事績を、平成28年以前に相続、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、平成30年7月1日から令和元年6月30日までの間の申告又は処理（更正、決定等）による課税事績を、「申告書、決議書等」に基づいて作成した。

(注) 「相続人の数」及び「被相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.:

Regarding “for the current year,” with respect to those who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which the said inheritances commenced during 2018 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance) based upon returns filed or cases processed through October 31, 2019, is shown based on “Returns, resolutions, etc.”

Regarding “for the preceding years,” with respect to persons who acquired property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance during 2017 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), taxation statistics by returns filed or cases processed (corrections or determinations, etc.) made between November 1, 2018 and June 30, 2019, and with respect to persons who acquired property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance before 2016 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), taxation statistics by returns filed or cases processed (corrections or determinations, etc.) made between July 1, 2018, and June 30, 2019, are prepared based on “Returns, resolutions, etc.”

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

(5) 加算税の状況

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    |  | 166                                                | 28                     | 1, 704                                            | 320                    | 29                                       | 46                     |
| 過 年 分 For the preceding years |  | 19, 132                                            | 4, 328                 | 6, 080                                            | 1, 921                 | 2, 118                                   | 3, 545                 |
| <b>合 計 Total</b>              |  | <b>19, 298</b>                                     | <b>4, 356</b>          | <b>7, 784</b>                                     | <b>2, 240</b>          | <b>2, 147</b>                            | <b>3, 592</b>          |

調査対象等： 「(4) 課税状況における申告又は処理の別」と同じである。

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<br>の数<br><br>Number of<br>ancestors | 課税価格<br><br>Taxable amount | うち相続時精算課<br>税適用財産価額<br>Donated property<br>value (taxation<br>system for<br>settlement at the<br>time of inheritance)<br>included in taxable<br>value | うち暦年課税分<br>贈与財産価額<br>Donated property<br>value (calendar-year<br>taxation) included in<br>taxable value | 納付税額<br><br>Amount of tax<br>payment | 法定相続人<br>の数<br><br>Number of legal heirs |
|                                     |                          |                                          |                            |                                                                                                                                                       |                                                                                                         |                                      |                                          |
| 5 千万円以下                             | Less than 50 million yen | 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 超                             | Over 50 million yen      | 32, 228                                  | 1, 230, 895                | 20, 497                                                                                                                                               | 7, 866                                                                                                  | 6, 415                               | 78, 130                                  |
| 1 億 円 //                            | 100                      | 68, 653                                  | 4, 838, 156                | 57, 429                                                                                                                                               | 39, 246                                                                                                 | 148, 350                             | 190, 361                                 |
| 2 億 円 //                            | 200                      | 32, 399                                  | 4, 411, 843                | 48, 501                                                                                                                                               | 38, 090                                                                                                 | 343, 320                             | 100, 142                                 |
| 3 億 円 //                            | 300                      | 7, 930                                   | 1, 912, 481                | 21, 254                                                                                                                                               | 16, 860                                                                                                 | 250, 983                             | 25, 304                                  |
| 5 億 円 //                            | 500                      | 4, 941                                   | 1, 871, 368                | 25, 483                                                                                                                                               | 15, 748                                                                                                 | 333, 183                             | 16, 391                                  |
| 7 億 円 //                            | 700                      | 1, 510                                   | 884, 294                   | 9, 104                                                                                                                                                | 6, 890                                                                                                  | 194, 491                             | 5, 045                                   |
| 10 億 円 //                           | 1 billion yen            | 872                                      | 721, 637                   | 9, 725                                                                                                                                                | 6, 278                                                                                                  | 180, 576                             | 3, 026                                   |
| 20 億 円 //                           | 2                        | 703                                      | 947, 419                   | 16, 435                                                                                                                                               | 7, 516                                                                                                  | 266, 768                             | 2, 445                                   |
| 30 億 円 //                           | 3                        | 132                                      | 315, 593                   | 6, 258                                                                                                                                                | 4, 093                                                                                                  | 101, 309                             | 454                                      |
| 50 億 円 //                           | 5                        | 66                                       | 251, 863                   | 3, 226                                                                                                                                                | 2, 312                                                                                                  | 87, 928                              | 240                                      |
| 70 億 円 //                           | 7                        | 16                                       | 92, 757                    | 1, 562                                                                                                                                                | 337                                                                                                     | 35, 550                              | 49                                       |
| 100 億 円 //                          | 10                       | 18                                       | 154, 090                   | 768                                                                                                                                                   | 335                                                                                                     | 47, 258                              | 68                                       |
| 合 計                                 | Total                    | 13                                       | 339, 790                   | 8, 537                                                                                                                                                | 868                                                                                                     | 112, 568                             | 43                                       |
|                                     |                          | 149, 481                                 | 17, 972, 187               | 228, 781                                                                                                                                              | 146, 438                                                                                                | 2, 108, 699                          | 421, 698                                 |

| 課 税 価 格 階 級<br>Taxable amount class |                          | 課 税 状 況<br>Statistics of taxation        |                            |                                                                                                                                                       |                                                                                                         |                                      |                                          |
|-------------------------------------|--------------------------|------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------|
|                                     |                          | 被相続人<br>の数<br><br>Number of<br>ancestors | 課税価格<br><br>Taxable amount | うち相続時精算課<br>税適用財産価額<br>Donated property<br>value (taxation<br>system for<br>settlement at the<br>time of inheritance)<br>included in taxable<br>value | うち暦年課税分<br>贈与財産価額<br>Donated property<br>value (calendar-year<br>taxation) included in<br>taxable value | 納付税額<br><br>Amount of tax<br>payment | 法定相続人<br>の数<br><br>Number of legal heirs |
|                                     |                          |                                          |                            |                                                                                                                                                       |                                                                                                         |                                      |                                          |
| 5 千万円以下                             | Less than 50 million yen | 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 超                             | Over 50 million yen      | 11, 083                                  | 491, 375                   | 12, 656                                                                                                                                               | 2, 814                                                                                                  | 6, 415                               | 19, 719                                  |
| 1 億 円 //                            | 100                      | 58, 950                                  | 4, 185, 039                | 54, 853                                                                                                                                               | 35, 664                                                                                                 | 148, 350                             | 157, 501                                 |
| 2 億 円 //                            | 200                      | 30, 199                                  | 4, 135, 683                | 48, 120                                                                                                                                               | 36, 713                                                                                                 | 343, 320                             | 92, 286                                  |
| 3 億 円 //                            | 300                      | 7, 870                                   | 1, 897, 872                | 21, 254                                                                                                                                               | 16, 512                                                                                                 | 250, 983                             | 25, 135                                  |
| 5 億 円 //                            | 500                      | 4, 915                                   | 1, 861, 173                | 25, 483                                                                                                                                               | 15, 729                                                                                                 | 333, 183                             | 16, 311                                  |
| 7 億 円 //                            | 700                      | 1, 508                                   | 883, 189                   | 9, 104                                                                                                                                                | 6, 890                                                                                                  | 194, 491                             | 5, 040                                   |
| 10 億 円 //                           | 1 billion yen            | 870                                      | 720, 071                   | 9, 725                                                                                                                                                | 6, 278                                                                                                  | 180, 576                             | 3, 019                                   |
| 20 億 円 //                           | 2                        | 702                                      | 946, 330                   | 16, 435                                                                                                                                               | 7, 516                                                                                                  | 266, 768                             | 2, 444                                   |
| 30 億 円 //                           | 3                        | 132                                      | 315, 593                   | 6, 258                                                                                                                                                | 4, 093                                                                                                  | 101, 309                             | 454                                      |
| 50 億 円 //                           | 5                        | 66                                       | 251, 863                   | 3, 226                                                                                                                                                | 2, 312                                                                                                  | 87, 928                              | 240                                      |
| 70 億 円 //                           | 7                        | 16                                       | 92, 757                    | 1, 562                                                                                                                                                | 337                                                                                                     | 35, 550                              | 49                                       |
| 100 億 円 //                          | 10                       | 18                                       | 154, 090                   | 768                                                                                                                                                   | 335                                                                                                     | 47, 258                              | 68                                       |
| 合 計                                 | Total                    | 12                                       | 300, 946                   | 8, 537                                                                                                                                                | 868                                                                                                     | 112, 568                             | 42                                       |
|                                     |                          | 116, 341                                 | 16, 235, 981               | 217, 983                                                                                                                                              | 136, 061                                                                                                | 2, 108, 699                          | 322, 308                                 |

調査対象等： 「申告状況」は、平成30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、令和元年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、平成30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、令和元年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.: This table for statistics of filing returns is prepared based on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed by October 31, 2019 with respect to persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which the said inheritances commenced during 2018.

This table for Statistics of taxation is prepared based on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed by October 31, 2019 with respect to persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which the said inheritances commenced during 2018 (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                         |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|----------------------------------------------------------------|-----|--------------------------------------------------------------|-------------------|--------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                                                                |     | 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<br>Less than 50 million yen                            | 194 | 6, 002                                                       | 11, 745           | 10, 813            | 2, 843                         | 436                           | 101                           | 29                           | 28                             | 9                              | 7                             | 21                            |                                    |
| 5 千万円 超<br>Over 50 million yen                                 | 219 | 7, 862                                                       | 20, 620           | 25, 345            | 10, 664                        | 2, 477                        | 800                           | 343                          | 145                            | 98                             | 41                            | 39                            |                                    |
| 1 億 円 〃<br>100                                                 | 137 | 3, 161                                                       | 8, 376            | 11, 295            | 5, 904                         | 1, 843                        | 647                           | 327                          | 213                            | 140                            | 97                            | 259                           |                                    |
| 2 億 円 〃<br>200                                                 | 26  | 632                                                          | 1, 860            | 2, 772             | 1, 733                         | 489                           | 178                           | 97                           | 43                             | 28                             | 18                            | 54                            |                                    |
| 3 億 円 〃<br>300                                                 | 21  | 331                                                          | 1, 003            | 1, 705             | 1, 195                         | 415                           | 134                           | 47                           | 25                             | 20                             | 10                            | 35                            |                                    |
| 5 億 円 〃<br>500                                                 | 6   | 98                                                           | 289               | 499                | 393                            | 149                           | 36                            | 22                           | 7                              | 2                              | 3                             | 6                             |                                    |
| 7 億 円 〃<br>700                                                 | 2   | 50                                                           | 149               | 290                | 227                            | 100                           | 28                            | 13                           | 5                              | 1                              | 2                             | 5                             |                                    |
| 10 億 円 〃<br>1 billion yen                                      | 3   | 32                                                           | 120               | 246                | 181                            | 71                            | 29                            | 13                           | 3                              | 1                              | 1                             | 3                             |                                    |
| 20 億 円 〃<br>2                                                  | －   | 10                                                           | 19                | 45                 | 33                             | 14                            | 9                             | 1                            | 1                              | －                              | －                             | －                             |                                    |
| 30 億 円 〃<br>3                                                  | －   | 4                                                            | 14                | 14                 | 16                             | 14                            | 1                             | 2                            | －                              | －                              | －                             | 1                             |                                    |
| 50 億 円 〃<br>5                                                  | －   | 1                                                            | 5                 | 4                  | 5                              | －                             | 1                             | －                            | －                              | －                              | －                             | －                             |                                    |
| 70 億 円 〃<br>7                                                  | －   | 2                                                            | 2                 | 5                  | 5                              | 3                             | －                             | －                            | －                              | －                              | －                             | 1                             |                                    |
| 100 億 円 〃<br>10                                                | －   | 2                                                            | 1                 | 5                  | 3                              | 1                             | －                             | 1                            | －                              | －                              | －                             | －                             |                                    |
| 合 計<br>Total                                                   | 608 | 18, 187                                                      | 44, 203           | 53, 038            | 23, 202                        | 6, 012                        | 1, 964                        | 895                          | 470                            | 299                            | 179                           | 424                           |                                    |

| 課税価格階級<br>Taxable amount range |                          |     | 課 税 状 況<br>Statistics of taxation                                       |                   |                    |                                |                               |                               |                              |                                |                                |                               |                               |                                    |
|--------------------------------|--------------------------|-----|-------------------------------------------------------------------------|-------------------|--------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                                |                          |     | 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 | 153 | 3, 929                                                                  | 5, 336            | 1, 584             | 52                             | 20                            | 5                             | 4                            | －                              | －                              | －                             | －                             |                                    |
| 5 千万円 超                        | Over 50 million yen      | 213 | 7, 587                                                                  | 18, 937           | 21, 306            | 8, 095                         | 1, 837                        | 565                           | 241                          | 83                             | 56                             | 23                            | 7                             |                                    |
| 1 億 円 "                        | 100                      | 137 | 3, 069                                                                  | 8, 029            | 10, 335            | 5, 386                         | 1, 711                        | 612                           | 309                          | 190                            | 126                            | 86                            | 209                           |                                    |
| 2 億 円 "                        | 200                      | 25  | 616                                                                     | 1, 850            | 2, 754             | 1, 723                         | 487                           | 178                           | 96                           | 43                             | 28                             | 17                            | 53                            |                                    |
| 3 億 円 "                        | 300                      | 21  | 327                                                                     | 1, 000            | 1, 695             | 1, 188                         | 414                           | 134                           | 46                           | 25                             | 20                             | 10                            | 35                            |                                    |
| 5 億 円 "                        | 500                      | 6   | 97                                                                      | 289               | 499                | 392                            | 149                           | 36                            | 22                           | 7                              | 2                              | 3                             | 6                             |                                    |
| 7 億 円 "                        | 700                      | 2   | 49                                                                      | 149               | 290                | 227                            | 100                           | 27                            | 13                           | 5                              | 1                              | 2                             | 5                             |                                    |
| 10 億 円 "                       | 1 billion yen            | 3   | 31                                                                      | 120               | 246                | 181                            | 71                            | 29                            | 13                           | 3                              | 1                              | 1                             | 3                             |                                    |
| 20 億 円 "                       | 2                        | －   | 10                                                                      | 19                | 45                 | 33                             | 14                            | 9                             | 1                            | 1                              | －                              | －                             | －                             |                                    |
| 30 億 円 "                       | 3                        | －   | 4                                                                       | 14                | 14                 | 16                             | 14                            | 1                             | 2                            | －                              | －                              | －                             | 1                             |                                    |
| 50 億 円 "                       | 5                        | －   | 1                                                                       | 5                 | 4                  | 5                              | －                             | 1                             | －                            | －                              | －                              | －                             | －                             |                                    |
| 70 億 円 "                       | 7                        | －   | 2                                                                       | 2                 | 5                  | 5                              | 3                             | －                             | －                            | －                              | －                              | －                             | 1                             |                                    |
| 100 億 円 "                      | 10                       | －   | 1                                                                       | 1                 | 5                  | 3                              | 1                             | －                             | 1                            | －                              | －                              | －                             | －                             |                                    |
| 合 計                            | Total                    | 560 | 15, 723                                                                 | 35, 751           | 38, 782            | 17, 306                        | 4, 821                        | 1, 597                        | 748                          | 357                            | 234                            | 142                           | 320                           |                                    |

(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                        | 600                                  | 1,677                  | 711                     | 166                        | 95                         | 40                         | 17                         | 11                    | 1                     | －                     | －                     | －                     | －                      | 3,318   |
| 仙台 Sendai                         | 1,155                                | 3,012                  | 1,375                   | 264                        | 159                        | 32                         | 25                         | 6                     | －                     | 1                     | －                     | －                     | －                      | 6,029   |
| 関東信越 Kanto Shinetsu               | 3,824                                | 9,843                  | 4,130                   | 963                        | 611                        | 177                        | 99                         | 74                    | 12                    | 7                     | 1                     | 2                     | －                      | 19,743  |
| 東京 Tokyo                          | 13,361                               | 20,323                 | 10,333                  | 2,748                      | 1,865                      | 664                        | 420                        | 389                   | 83                    | 42                    | 12                    | 9                     | 5                      | 50,254  |
| 金沢 Kanazawa                       | 497                                  | 1,606                  | 698                     | 135                        | 87                         | 30                         | 9                          | 8                     | －                     | 1                     | －                     | －                     | －                      | 3,071   |
| 名古屋 Nagoya                        | 4,105                                | 10,318                 | 5,018                   | 1,263                      | 745                        | 159                        | 101                        | 66                    | 14                    | 7                     | －                     | 4                     | 2                      | 21,802  |
| 大阪 Osaka                          | 4,789                                | 10,960                 | 5,390                   | 1,383                      | 913                        | 286                        | 130                        | 107                   | 12                    | 6                     | 1                     | 2                     | 3                      | 23,982  |
| 広島 Hiroshima                      | 1,475                                | 3,901                  | 1,647                   | 326                        | 133                        | 35                         | 14                         | 12                    | 1                     | 2                     | 2                     | －                     | 1                      | 7,549   |
| 高松 Takamatsu                      | 738                                  | 2,153                  | 913                     | 199                        | 86                         | 25                         | 11                         | 4                     | 3                     | －                     | －                     | 1                     | 1                      | 4,134   |
| 福岡 Fukuoka                        | 929                                  | 2,644                  | 1,151                   | 247                        | 123                        | 36                         | 24                         | 14                    | 2                     | －                     | －                     | －                     | 1                      | 5,171   |
| 熊本 Kumamoto                       | 634                                  | 1,834                  | 749                     | 155                        | 76                         | 17                         | 12                         | 8                     | 1                     | －                     | －                     | －                     | －                      | 3,486   |
| 沖縄 Okinawa                        | 121                                  | 382                    | 284                     | 81                         | 48                         | 9                          | 10                         | 4                     | 3                     | －                     | －                     | －                     | －                      | 942     |
| 合 計 Total                         | 32,228                               | 68,653                 | 32,399                  | 7,930                      | 4,941                      | 1,510                      | 872                        | 703                   | 132                   | 66                    | 16                    | 18                    | 13                     | 149,481 |

| 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                        | 314                                 | 1,434                  | 659                     | 165                        | 94                         | 39                         | 17                         | 11                    | 1                     | －                     | －                     | －                     | －                      | 2,734   |
| 仙台 Sendai                         | 498                                 | 2,602                  | 1,269                   | 264                        | 157                        | 32                         | 25                         | 6                     | －                     | 1                     | －                     | －                     | －                      | 4,854   |
| 関東信越 Kanto Shinetsu               | 1,466                               | 8,452                  | 3,855                   | 955                        | 607                        | 177                        | 99                         | 74                    | 12                    | 7                     | 1                     | 2                     | －                      | 15,707  |
| 東京 Tokyo                          | 3,626                               | 17,372                 | 9,589                   | 2,716                      | 1,858                      | 663                        | 419                        | 389                   | 83                    | 42                    | 12                    | 9                     | 4                      | 36,782  |
| 金沢 Kanazawa                       | 231                                 | 1,438                  | 651                     | 134                        | 87                         | 30                         | 9                          | 8                     | －                     | 1                     | －                     | －                     | －                      | 2,589   |
| 名古屋 Nagoya                        | 1,458                               | 8,959                  | 4,712                   | 1,258                      | 740                        | 159                        | 101                        | 66                    | 14                    | 7                     | －                     | 4                     | 2                      | 17,480  |
| 大阪 Osaka                          | 1,773                               | 9,367                  | 5,054                   | 1,373                      | 909                        | 286                        | 129                        | 106                   | 12                    | 6                     | 1                     | 2                     | 3                      | 19,021  |
| 広島 Hiroshima                      | 660                                 | 3,336                  | 1,548                   | 325                        | 132                        | 35                         | 14                         | 12                    | 1                     | 2                     | 2                     | －                     | 1                      | 6,068   |
| 高松 Takamatsu                      | 333                                 | 1,868                  | 859                     | 197                        | 86                         | 25                         | 11                         | 4                     | 3                     | －                     | －                     | 1                     | 1                      | 3,388   |
| 福岡 Fukuoka                        | 403                                 | 2,248                  | 1,036                   | 247                        | 123                        | 36                         | 24                         | 14                    | 2                     | －                     | －                     | －                     | 1                      | 4,134   |
| 熊本 Kumamoto                       | 288                                 | 1,570                  | 692                     | 155                        | 74                         | 17                         | 12                         | 8                     | 1                     | －                     | －                     | －                     | －                      | 2,817   |
| 沖縄 Okinawa                        | 33                                  | 304                    | 275                     | 81                         | 48                         | 9                          | 10                         | 4                     | 3                     | －                     | －                     | －                     | －                      | 767     |
| 合 計 Total                         | 11,083                              | 58,950                 | 30,199                  | 7,870                      | 4,915                      | 1,508                      | 870                        | 702                   | 132                   | 66                    | 16                    | 18                    | 12                     | 116,341 |

(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><br>Type of properties acquired, etc.                 |                                                                                                                                                            |                                                                                                        | 申 告 状 況<br>Statistics of filing returns                        |                              |                     |                              |              |
|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|------------------------------|---------------------|------------------------------|--------------|
|                                                                          |                                                                                                                                                            |                                                                                                        | 平成29年分 2017                                                    |                              | 平成30年分 2018         |                              |              |
|                                                                          |                                                                                                                                                            |                                                                                                        | 被相続人の数                                                         | 取得財産価額                       | 被相続人の数              | 取得財産価額                       |              |
|                                                                          |                                                                                                                                                            |                                                                                                        | Number of ancestors                                            | Value of properties acquired | Number of ancestors | Value of properties acquired |              |
| Land                                                                     | 土地                                                                                                                                                         | 人<br>Person                                                                                            | 百万円<br>Million yen                                             | 人<br>Person                  | 百万円<br>Million yen  |                              |              |
|                                                                          |                                                                                                                                                            | 田（耕作権及び永小作権を含む。）<br>Rice field (including cultivation right and perennial tenant right)                | 23, 430                                                        | 319, 199                     | 23, 485             | 288, 496                     |              |
|                                                                          |                                                                                                                                                            | 畑（耕作権及び永小作権を含む。）<br>Farm land (including cultivation right and perennial tenant right)                 | 28, 827                                                        | 588, 054                     | 29, 079             | 595, 616                     |              |
|                                                                          |                                                                                                                                                            | 宅 地（借地権を含む。）<br>Housing land (including leasehold)                                                     | 128, 234                                                       | 5, 190, 743                  | 132, 747            | 5, 197, 147                  |              |
|                                                                          |                                                                                                                                                            | 山 林<br>Forest land                                                                                     | 22, 477                                                        | 79, 481                      | 22, 841             | 77, 238                      |              |
|                                                                          |                                                                                                                                                            | そ の 他 の 土 地<br>Other land                                                                              | 29, 161                                                        | 624, 924                     | 29, 903             | 639, 889                     |              |
| 計<br>Subtotal                                                            |                                                                                                                                                            | 実 130, 593                                                                                             | 6, 802, 401                                                    | 実 135, 240                   | 6, 798, 385         |                              |              |
| Business (agriculture) property                                          | 家 屋 、 構 築 物<br>House, Structures <td>実<br/>Actual</td> <td>123, 686</td> <td>1, 091, 898</td> <td>実<br/>Actual</td> <td>127, 875</td> <td>1, 105, 341</td> | 実<br>Actual                                                                                            | 123, 686                                                       | 1, 091, 898                  | 実<br>Actual         | 127, 875                     | 1, 105, 341  |
|                                                                          |                                                                                                                                                            | 事業（農業）用財産                                                                                              | 機械器具、農耕具、じゅう器、備品<br>Machinery, Implements, Utensils, Equipment | 10, 889                      | 31, 253             | 10, 743                      | 30, 971      |
|                                                                          |                                                                                                                                                            | 商品、製品、半製品、原材料、農産物等<br>Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc. | 1, 674                                                         | 7, 017                       | 1, 708              | 7, 180                       |              |
|                                                                          |                                                                                                                                                            | 売 掛 金<br>Account receivable                                                                            | 2, 598                                                         | 8, 160                       | 2, 672              | 7, 625                       |              |
|                                                                          |                                                                                                                                                            | そ の 他 の 財 産<br>Other properties                                                                        | 6, 214                                                         | 33, 526                      | 6, 497              | 35, 857                      |              |
|                                                                          |                                                                                                                                                            | 計<br>Subtotal                                                                                          | 実 15, 580                                                      | 79, 956                      | 実 15, 697           | 81, 634                      |              |
| Securities                                                               | 有 価 証 券 <td>実<br/>Actual</td> <td>15, 092</td> <td>546, 071</td> <td>15, 309</td> <td>687, 759</td>                                                        | 実<br>Actual                                                                                            | 15, 092                                                        | 546, 071                     | 15, 309             | 687, 759                     |              |
|                                                                          |                                                                                                                                                            | 特定同族会社の株式及び出資<br>Stocks and investment to specified family company                                     | 76, 384                                                        | 1, 235, 201                  | 79, 080             | 1, 342, 632                  |              |
|                                                                          |                                                                                                                                                            | 同上以外の株式及び出資<br>Stocks and investment other than mentioned above                                        | 14, 840                                                        | 234, 162                     | 14, 780             | 225, 107                     |              |
|                                                                          |                                                                                                                                                            | 公 債 及 び 社 債<br>Public bond and Corporate bond                                                          | 41, 728                                                        | 704, 931                     | 42, 974             | 737, 116                     |              |
|                                                                          |                                                                                                                                                            | 投 資 ・ 貸 付 信 託 受 益 証 券<br>Investment/ Loan trust beneficiary certificate                                | 95, 115                                                        | 2, 720, 365                  | 98, 202             | 2, 992, 615                  |              |
|                                                                          |                                                                                                                                                            | 計<br>Subtotal                                                                                          | 実 143, 297                                                     | 5, 905, 403                  | 実 148, 881          | 6, 243, 819                  |              |
| Other properties                                                         | 現 金 、 預 貯 金 等<br>家 庭 用 財 産<br>Household properties <td>実<br/>Actual</td> <td>81, 929</td> <td>30, 018</td> <td>84, 464</td> <td>31, 722</td>               | 実<br>Actual                                                                                            | 81, 929                                                        | 30, 018                      | 84, 464             | 31, 722                      |              |
|                                                                          |                                                                                                                                                            | その他の財産                                                                                                 | 生命保険金等<br>Life insurance amount, etc.                          | 36, 988                      | 731, 019            | 39, 904                      | 773, 765     |
|                                                                          |                                                                                                                                                            | 退職手当金等<br>Retirement allowance, etc.                                                                   | 6, 469                                                         | 207, 121                     | 6, 560              | 216, 344                     |              |
|                                                                          |                                                                                                                                                            | 立 木<br>Standing timber                                                                                 | 3, 671                                                         | 3, 770                       | 3, 648              | 3, 825                       |              |
|                                                                          |                                                                                                                                                            | そ の 他<br>Others                                                                                        | 112, 762                                                       | 1, 077, 311                  | 118, 749            | 1, 117, 596                  |              |
|                                                                          |                                                                                                                                                            | 計<br>Subtotal                                                                                          | 実 119, 050                                                     | 2, 019, 221                  | 実 125, 152          | 2, 111, 530                  |              |
| Obligation, etc.                                                         | 合 計<br>Total <td>実<br/>Actual</td> <td>143, 984</td> <td>18, 649, 264</td> <td>実<br/>Actual</td> <td>149, 613</td> <td>19, 365, 046</td>                   | 実<br>Actual                                                                                            | 143, 984                                                       | 18, 649, 264                 | 実<br>Actual         | 149, 613                     | 19, 365, 046 |
|                                                                          |                                                                                                                                                            | 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)    | 6, 591                                                         | 214, 499                     | 6, 798              | 228, 781                     |              |
|                                                                          |                                                                                                                                                            | 債務等                                                                                                    | 債 務<br>Obligation                                              | 122, 468                     | 1, 497, 433         | 128, 918                     | 1, 488, 627  |
|                                                                          |                                                                                                                                                            | 葬 式 費 用<br>Funeral expenses                                                                            | 139, 805                                                       | 273, 840                     | 145, 266            | 279, 450                     |              |
|                                                                          |                                                                                                                                                            | 計<br>Subtotal                                                                                          | 実 141, 610                                                     | 1, 771, 273                  | 実 147, 073          | 1, 768, 077                  |              |
|                                                                          |                                                                                                                                                            | 差 引 純 資 産 価 額<br>Amount of calculated net assets                                                       | 143, 881                                                       | 17, 092, 490                 | 149, 481            | 17, 825, 749                 |              |
| 暦 年 課 税 分 贈 与 財 産 価 額<br>Donated property value (calendar-year taxation) |                                                                                                                                                            | 23, 269                                                                                                | 149, 455                                                       | 24, 097                      | 146, 438            |                              |              |
| 課 税 価 額<br>Taxable amount                                                |                                                                                                                                                            | 143, 881                                                                                               | 17, 241, 945                                                   | 149, 481                     | 17, 972, 187        |                              |              |

調査対象等： 1 平成30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、令和元年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 平成29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、平成30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) 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 table for 2018 was prepared on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed through October 31, 2019 with respect to persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which the said inheritances commenced during 2018 .  
2 The table for 2017 was prepared on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed through October 31, 2018 with respect to persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which the said inheritances commenced during 2017 .

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                                                     |                                        |                               |                                        |                    |                    |                         |
|-----------------------------------------------|-----------|--------------------|------------------------------------------------------------------------------------|----------------------------------------|-------------------------------|----------------------------------------|--------------------|--------------------|-------------------------|
|                                               |           |                    | 平成29年分 2017                                                                        |                                        | 平成30年分 2018                   |                                        |                    |                    |                         |
|                                               |           |                    | 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                                          | 土地        | 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)                 | 19,749                                 | 288,984                       | 19,616                                 | 259,049            |                    |                         |
|                                               |           | 宅地（借地権を含む。）        | Housing land (including leasehold)                                                 | 24,450                                 | 557,448                       | 24,469                                 | 564,426            |                    |                         |
|                                               |           | 山林                 | Forest land                                                                        | 98,085                                 | 4,587,113                     | 101,629                                | 4,586,327          |                    |                         |
|                                               |           | その他の土地             | Other land                                                                         | 18,725                                 | 72,425                        | 19,046                                 | 70,199             |                    |                         |
|                                               |           | 計                  | Subtotal                                                                           | 24,757                                 | 589,991                       | 25,338                                 | 601,772            |                    |                         |
| Business (agriculture) property               | 事業（農業）用財産 | 家屋、構築物             | House, Structures                                                                  | 実<br>Actual                            | 100,072<br>95,089             | 6,095,961<br>904,016                   | 実<br>Actual        | 103,704<br>98,476  | 6,081,773<br>914,688    |
|                                               |           | 機械器具、農耕具、じゅう器、備品   | Machinery, Implements, Utensils, Equipment                                         | 9,053                                  | 25,778                        | 8,925                                  | 25,974             |                    |                         |
|                                               |           | 商品、製品、半製品、原材料、農産物等 | Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.   | 1,257                                  | 5,713                         | 1,289                                  | 5,814              |                    |                         |
|                                               |           | 売掛金                | Account receivable                                                                 | 2,061                                  | 6,616                         | 2,126                                  | 6,269              |                    |                         |
|                                               |           | その他の財産             | Other properties                                                                   | 5,002                                  | 28,828                        | 5,301                                  | 31,491             |                    |                         |
|                                               |           | 計                  | Subtotal                                                                           | 実<br>Actual                            | 12,851<br>12,851              | 66,935<br>66,935                       | 実<br>Actual        | 12,989<br>12,989   | 69,547<br>69,547        |
| Securities                                    | 有価証券      | 特定同族会社の株式及び出資      | Stocks and investment to specified family company                                  | 12,970                                 | 521,052                       | 13,154                                 | 664,282            |                    |                         |
|                                               |           | 同上以外の株式及び出資        | Stocks and investment other than mentioned above                                   | 62,036                                 | 1,150,445                     | 64,478                                 | 1,219,266          |                    |                         |
|                                               |           | 公債及び社債             | Public bond and Corporate bond                                                     | 12,560                                 | 217,089                       | 12,526                                 | 206,984            |                    |                         |
|                                               |           | 投資・貸付信託受益証券        | Investment/ Loan trust beneficiary certificate                                     | 34,747                                 | 651,853                       | 35,933                                 | 682,734            |                    |                         |
|                                               |           | 計                  | Subtotal                                                                           | 実<br>Actual                            | 77,037<br>111,330             | 2,540,439<br>5,283,602                 | 実<br>Actual        | 79,829<br>115,925  | 2,773,267<br>5,589,038  |
|                                               |           | 現金、預貯金等            | Cash, Deposit, etc.                                                                | 111,330                                | 5,283,602                     | 115,925                                | 5,589,038          |                    |                         |
| Other properties                              | その他の財産    | 家庭用財産              | Household properties                                                               | 64,490                                 | 23,858                        | 66,575                                 | 25,901             |                    |                         |
|                                               |           | 生命保険金等             | Life insurance amount, etc.                                                        | 30,903                                 | 632,978                       | 33,585                                 | 678,750            |                    |                         |
|                                               |           | 退職手当金等             | Retirement allowance, etc.                                                         | 4,962                                  | 184,162                       | 5,058                                  | 193,545            |                    |                         |
|                                               |           | 立木の他               | Standing timber<br>Others                                                          | 3,168<br>90,355                        | 3,440<br>957,399              | 3,104<br>95,193                        | 3,399<br>987,976   |                    |                         |
|                                               |           | 計                  | Subtotal                                                                           | 実<br>Actual                            | 95,041<br>111,675             | 1,777,978<br>16,692,790                | 実<br>Actual        | 99,963<br>116,294  | 1,863,669<br>17,317,883 |
|                                               |           | 合 計                | Total                                                                              | 実<br>Actual                            | 111,675<br>5,860              | 16,692,790<br>204,387                  | 実<br>Actual        | 116,294<br>6,046   | 17,317,883<br>217,983   |
| Obligation etc.                               | 債務等       | 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) | 5,860                                  | 204,387                       | 6,046                                  | 217,983            |                    |                         |
|                                               |           | 債権                 | Obligation                                                                         | 97,936                                 | 1,230,398                     | 103,165                                | 1,213,585          |                    |                         |
|                                               |           | 葬式費用               | Funeral expenses                                                                   | 109,280                                | 217,672                       | 113,785                                | 222,361            |                    |                         |
|                                               |           | 計                  | Subtotal                                                                           | 実<br>Actual                            | 110,517<br>111,728            | 1,448,069<br>15,449,107                | 実<br>Actual        | 115,026<br>116,341 | 1,435,946<br>16,099,920 |
|                                               |           | 差引純資産価額            | Amount of calculated net assets                                                    | 111,728                                | 15,449,107                    | 116,341                                | 16,099,920         |                    |                         |
|                                               |           | 暦年課税分贈与財産価額        | Donated property value (calendar-year taxation)                                    | 20,772                                 | 139,317                       | 21,549                                 | 136,061            |                    |                         |
| 課税価格                                          |           | Taxable amount     | 111,728                                                                            | 15,588,425                             | 116,341                       | 16,235,981                             |                    |                    |                         |

調査対象等： 1 平成30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、令和元年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 平成29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、平成30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) 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 table for 2018 was prepared on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed through October 31, 2019 with respect to persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which the said inheritances commenced during 2018 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

2 The table for 2017 was prepared on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed through October 31, 2018 with respect to those who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance for which the said inheritances commenced during 2017 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

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.