5-1 課税状況 Statistics of Taxation

(1) 課 税 状 況 Statistics of taxation

						1	+0.44]調査対象等: 平成24年中に相続が開始した被相続人
			X		_	分		人の数		調査対象等: 平成24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
					Туре		Numb	er of heirs	Amount of money	係る贈与により財産を取得した者(同一
								人	百万円	被相続人から財産を取得した者全員が差
							外	Person	Million yen	STREAM ST WELCHART CONTENTS
取	得	財	産	価	額	Value of properties acquired	Excluding		Excluding	平成25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
-03	1.4	/ 4	, 	Ibrei	H/N			147, 354	11, 706, 773	告書、決議書等」に基づいて作成した。
相結	11中 4年、	管卸税	適用則	↓ 広 伊	安百	Donated property value (taxation system for settlement at time of		4,442	139, 759	
110 1191	山中江小月:	开怀们	山西方英	1) 庄 Ⅲ	111只	inheritance)		4, 442	155, 155	
債	務	控		Ŕ	額	Amount of deduction of liabilities		81,058	1, 141, 760	
暦 年	E課利	12 分 膳	自与財	産 価	貊	Donated property value (calendar-		17, 180	67,066	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
	1 101 10		1 7 71	/ш	1193	year taxation)		11, 100	01,000	人員及び被害を受けた部分の価額を示す。
課	÷	税	価		格	Taxable amount	実	147, 920	10, 771, 838	3 「相続人の数」欄の「実」は実人員を示
<		~ 苎	111	1 24	小石		Actual	140 055	1 007 417	t.
Amo	相	(算	出	税	額	Calculated amount of tax		146, 255	1,687,417	
ritar	続税	$\begin{cases} 2 \end{cases}$	割加	算	額	20% additional tax	-	15, 762	22,636	
Amount of inheritance tax	額		計			Total	実 Actual	146, 257	1, 710, 053	
3X		(暦4	手課税?	分贈与	税	Gift tax (calendar-year taxation)		5,731	4, 591	Subject of survey, etc.:
		配	偊		者	C		99 014	367, 903	With respect to those who acquire property from
	-	EC	기타	ſ	伯	Spouse		22, 814	307, 903	ancestors through inneritance, bequest or girts
7	税 額.	未	成	年	者	Minors		1,210	345	under the taxation system for settlement at the time of inheritance for which the said
ax cr	· 碩. 控	〈障	害	:	者	Handicapped persons		3,768	4,756	inheritances commenced during 2012 (excluding
Tax credit	除	相	次	相	続	Successive inheritance		5,618	17,698	
		外	玉	税	額	Foreign tax		38	692	
			Ē	L		Total	実	36, 966	395, 985	based upon returns filed or cases processed
		C	Ā	1		Total	Actual	30, 900	395, 965	through October 31, 2013, is shown based on,
差	;		税		額	Amount of tax after deduction	実	127, 091	1 214 000	"Returns resolutions, etc.".
		引	176		12		Actual	127,001	1, 314, 068	
				124		Amount of deduction of gift tax	Actual	127,001	1, 314, 008	Note : 1 The number of persons in the column "Amount of
相;	続 時	₣ 精	算 課		分	Amount of deduction of gift tax (taxation system for settlement at	Actual	1, 465	1, 314, 008	Note : 1 The number of persons in the column "Amount of
	続 時		算 課	税 除		Amount of deduction of gift tax	Actual			Note : 1 The number of persons in the column "Amount of
相;	続 時	₣ 精 税 額	算 課		分	Amount of deduction of gift tax (taxation system for settlement at	Actual			 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
相;	続 時 与 [;]	₣ 精 税 額	算課 〔 控		分	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal	Actual	1, 465	10, 880	 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"
相; 贈	続 時 与 [;]	F 精 税 額	算課 〔 控		分	Amount of deduction of gift tax (taxation system for settlement at time of inheritance)	Actual	1, 465	10, 880	 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
相;	続与 地	⊧精 税 額 ∖	算 課 控 計 税 猶		分額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment	Actual	1, 465 126, 856 1, 880	10, 880 1, 303, 188 53, 551	 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"
相; 贈	続与 地	⊧精 税 額 ∖	算課 [注 計		分額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land	Actual	1, 465 126, 856	10, 880 1, 303, 188	 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"
相贈 農 株	続与 地 式 ::	⊧精 税 額 ∖	算 課 控 計 税 猶		分額額額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement	Actual	1, 465 126, 856 1, 880	10, 880 1, 303, 188 53, 551	 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"
相贈 農 株	続与 地	⊧精 税 額 ∖	算 課 控 計 税 猶		分額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity	Actual	1, 465 126, 856 1, 880	10, 880 1, 303, 188 53, 551	 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"
相贈 農 株 山	続与 地 式 林 時" 기 等 等 等	⊧精 税 額 ∖	算 課 控 計 税 猶		分額額額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and		1, 465 126, 856 1, 880 81 –	10, 880 1, 303, 188 53, 551 6, 693 –	 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.
相贈農株山	続与 地 式 林 時" 기 等 等 等	⊧精 税 額 ∖	算 課 控 計 税 猶		分額額額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and	Actual 実 Actual	1, 465 126, 856 1, 880	10, 880 1, 303, 188 53, 551	 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.
相贈 農 株 山	続与 地 式 林 時" 기 等 等 等		算 控 課 計 猶 税 税 税	除予予予	分額額額額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and Forests	実	1, 465 126, 856 1, 880 81 –	10, 880 1, 303, 188 53, 551 6, 693 –	 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.
相贈 農 株 山	続与 地 式 林 時" 기 等 等 等		算 控 課 計 猶 税 税 税	除予予予	分額額額額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and Forests	実 Actual 実	1, 465 126, 856 1, 880 81 –	10, 880 1, 303, 188 53, 551 6, 693 –	 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.
相贈 農 株 山	続与 地 式 林 時" 기 等 等 等		算控 計 税 税 税 税	除予予予予税	分額 額額 額 額額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and Forests Amount of tax payment	実 Actual	1, 465 126, 856 1, 880 81 - 126, 371	10, 880 1, 303, 188 53, 551 6, 693 – 1, 244, 565	 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.
相贈 農 株 山 tax 災	続与 地 式 林 Amount of self- 時"; 八 等 等 申告納税額		算控 計 猶 税 税 税 税 付 付	除予予予予税	分額 額額額 額額額額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and Forests Amount of tax payment	実 Actual 実	1, 465 126, 856 1, 880 81 - 126, 371	10, 880 1, 303, 188 53, 551 6, 693 – 1, 244, 565	 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.
相贈 農 株 山 tax	続与 地式 林 Amount of self- 害時",		算税税税 付 付 法 課控計 猶 猶 猶	除予予予予税税4	分額 額額 額 額	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and Forests Amount of tax payment Amount of refund	実 Actual 実	1, 465 126, 856 1, 880 81 - 126, 371	10, 880 1, 303, 188 53, 551 6, 693 – 1, 244, 565	 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.
相贈 農株山 tax 災に	続与 地 式 林 Amountofself- 害よ時; 기 等 等 等 申告納税額 減		算税税税 付 付 法 課控計 猶 猶 猶	除予予予税税4税	计分额 額額 額 额积 额系条额	Amount of deduction of gift tax (taxation system for settlement at time of inheritance) Subtotal Amount for tax payment postponed for agricultual land Amount for tax payment postponed for equity Tax Payment Postponement Amount for Mountains and Forests Amount of tax payment Amount of refund Amount of exemption of tax by	実 Actual 実	1, 465 126, 856 1, 880 81 - 126, 371	10, 880 1, 303, 188 53, 551 6, 693 – 1, 244, 565	 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

Yeariy	compari	son of statistics of ta	axation							
		課税	価 格	相続税額	税額控除	納付	税額	還付	税額	
区	分	Taxable	amount			Amount of t	ax payment	Amount	of refund	被相続人の数
Туре		相続人の数 Number of heirs	金 額 Amount of money	Amount of inheritance tax	Amount of tax credit	相続人の数 Number of heirs	金額 Amount of money	相続人の数 Number of heirs	金 額 Amount of money	Number of ancestors
		人	百万円	百万円	百万円	人	百万円	人	百万円	人
		Person	Million yen	Million yen	Million yen	Person	Million yen	Person	Million yen	Person
平成19年分	2007	137, 957	10, 655, 731	1, 833, 270	500, 979	118, 582	1, 266, 612	465	1,172	46,820
20	2008	139, 695	10, 748, 248	1, 825, 414	502, 853	120, 038	1, 251, 669	495	1,234	48,016
21	2009	134, 493	10, 123, 038	1,666,079	433, 229	115, 574	1, 163, 159	522	1,671	46, 439
22	2010	143, 287	10, 463, 014	1,650,306	409, 656	122, 705	1, 175, 300	634	1,661	49, 891
23	2011	146, 270	10, 746, 849	1, 734, 373	418, 730	125, 033	1, 251, 626	649	1,561	51, 559
24	2012	147, 920	10, 771, 838	1, 710, 053	395, 985	126, 371	1, 244, 565	647	1,621	52, 572

(注) この表は、「(1)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 taxation".

(3) 国税局別の課税状況 Statistics of taxation by Regional Taxation Bureaus

\sim		項目	課税	価 格	納付	税額	還付	税額	
		項 日 Subject	Taxable	amount	Amount of t	ax payment	Amount	of refund	被相続人の数
		Subject	相続人の数	金額	相続人の数	金額	相続人の数	金額	Number of ancestors
国税局			Number of heirs	Amount of money	Number of heirs	Amount of money	Number of heirs	Amount of money	
Regional Taxat	tion Burea	u 🔪		デデロ	1				1
			人 Person	百万円	人 Person	百万円	人 Person	百万円	人
	10			Million yen		Million yen		Million yen	Person
札	幌	Sapporo	2,910	188, 439	2,463	18, 592	14	43	1,043
仙	台	Sendai	5,032	317, 530	4,270	28, 458	28	54	1,811
関東信	言越	Kanto Shinetsu	19, 866	1, 418, 746	16, 874	161,645	66	189	6,941
東	京	Tokyo	48, 401	4, 043, 524	42,003	556,614	199	576	17, 263
金	沢	Kanazawa	3,055	196, 361	2,567	16, 492	11	15	1,094
名古	屋	Nagoya	23, 978	1, 552, 603	20, 318	147, 768	86	197	8,289
大	阪	Osaka	24, 239	1, 819, 585	20,675	214, 119	100	221	8, 858
広	島	Hiroshima	7,101	433, 164	5, 953	34, 161	33	53	2,664
峝	松	Takamatsu	3, 823	246, 180	3,181	20, 273	24	51	1,437
福	岡	Fukuoka	4,823	296, 352	4,108	26, 211	34	75	1,677
熊	本	Kumamoto	3, 378	191, 308	2,826	14, 853	37	106	1,154
沖	縄	Okinawa	1,314	68,047	1,133	5, 379	15	41	341
合	計	Total	147, 920	10, 771, 838	126, 371	1, 244, 565	647	1, 621	52, 572

(注) この表は、「(1)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 taxation" by Regional Taxation Bureau.

5 相 続 税

(4) 申告及び処理の状況 Statistics of filing returns and cases processed

$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		ora		o or ming ret	units c	ind cases pr	0003304	-1000	<i>e</i> 11	1	14		(1)		
Type 田根人の数 Number of heirs 金額 Amount of mempy Amount of heirs 相続人の数 Amount of mempy Amount of mempy Amount of heirs 金額 Amount of mempy Amount of mempy Amount of heirs Million yen Amount of mempy Amount of amount Amount of amount								課	税		格	納付	税額		
Image: Part of the first state of the first s				区		分			Taxable	amount		Amount of	tax payment		被相続人の数
Forme upped For the Current operation of the End 小田田田子子 (14,32) 小田田子子 (14,32) 小田日子 (14,32) 小田日 (14,32) 小田日 (14,32) 小田日 (14,32) 小田 (14,32) 小田 (14,32)					Туре			相続人	の数	金	額	相続人の数	金額	N	lumber of ancestors
Portuge 中 倍 額 Self-assessment amount Person Million yen Person Million yen Person * 148,024 10,782,711 126,452 1,251,366 52,572 * 5,799 1,956 * 4,301 5,799 1,956 * 5,799 1,956 * 5,799 1,956 * 5,799 1,956								Number	of heirs	Amount of	f money	Number of heirs	Amount of mone	,	
For Dependence 単 倍 額 Self-assessment amount 148,024 10,782,711 126,452 1,251,366 52,572 9 年 修正申告による増差額 Amount increased by amended returns g much determined 2,752 23,082 4,301 5,799 1,955 9 東正等による 増差額 Amount increased by correction, etc. 7 0 6 0 22 9 東 素 fassessment amount 7 0 6 0 22 10,771,838 東 126,371 1,244,565 東 52,572 Actual - - - - - - 9 F 33,955 1,926 12,601 875 9 F 7 0 6 0 22 20 77 10,771,838 東 126,371 1,244,565 東 52,572 Actual - - - - - - - - - - - - - -									人		百万円	<u>ل</u>	百万	Ŋ	人
For the oppondent oppondent personal determines 2,752 23,082 4,301 5,799 1,956 9 定 正 に よ る 増 差 額 Amount increased by amended returns 7 0 6 0 2 9 更 正 に よ る 増 差 額 Amount increased by correction 7 0 6 0 2 9 更 正 に よ る 増 差 額 Amount increased by correction.etc. 1,242 △ 33,955 1,926 △ 12,601 879 10 77 10 77 0 0 △ 12,601 879 10 77 10 77 10 77 1,244,565 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2									Person	Μ	illion yen	Persor	Million	en	Person
For the oppondent oppondent personal determines 2,752 23,082 4,301 5,799 1,956 9 定 正 に よ る 増 差 額 Amount increased by amended returns 7 0 6 0 2 9 更 正 に よ る 増 差 額 Amount increased by correction 7 0 6 0 2 9 更 正 に よ る 増 差 額 Amount increased by correction.etc. 1,242 △ 33,955 1,926 △ 12,601 879 10 77 10 77 0 0 △ 12,601 879 10 77 10 77 10 77 1,244,565 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		,					Solf assassament						-		
Per be preceding years 決 定 額 Amount determined harmount		(申	告	額	amount	1	148,024	10,7	782,711	126, 452	1, 251, 3	56	52, 572
Per be preceding years 決 定 額 Amount determined harmount	Fo						Amount increased								1 0
Per be preceding years 決 定 額 Amount determined harmount	r th	4		修止甲告	によ				2, 752		23, 082	4, 301	5,7	99	1,955
Per be preceding years 決 定 額 Amount determined harmount	e cu	~~ <		雨正に	トス				7		0	6		0	2
Per be preceding years 決 定 額 Amount determined harmount	rrer			XIIC	ь 'J		.,		'		0		·		2
Per be preceding years 決 定 額 Amount determined harmount	nt ye	分		更正等に	こよる	る減差額	Amount reduced by		1,242	\bigtriangleup	33, 955	1,926	△ 12,6	01	879
Performe 計 Total 実 147,920 10,771,838 実 126,371 1,244,565 実 52,572 Actual 中<告<額 第 5eff-assessement amount 4,321 192,466 3,791 12,819 1,995 過 修正申告による増差額 Amount increased by amended returns 19,451 255,855 26,981 54,016 11,010 年 更正による増差額 Amount increased by correction, etc. 125 3,081 173 893 84 分 更正等による減差額 Amount determined correction, etc. 30 1,815 28 33,4 21 次<定<額 和mount increased by amended returns 30,172 347,258 28 33,4 21 大<定<額 Amount increased by amended returns 22,203 278,937 130,243 1,264,186 54,570 商 一 作< 第 Amount increased by amended returns 22,203 278,937 31,282 59,815 12,965 資 更正 に よる増差額 Amount increased by correction 132 3,081<	ar								_		_	_			_
Perpendent 中 告 額 Self-assessment aumunt 4,321 192,466 3,791 12,819 1,998 個 作 告 額 Amount increased by amended returns 19,451 255,855 26,981 54,016 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 11,010 <			•	1A		仰		÷ +	47 020	10 7	1 020	中 106 071	1 044 5		► E0 E70
For the preceding years 申 告 額 Self-assessement amount 4, 321 192, 466 3, 791 12, 819 1, 996 個 修正申告による増差額 Amount increased by amended returns 19, 451 255, 855 26, 981 54, 016 11, 010 年 更正による増差額 Amount increased by correction 125 3, 081 173 893 843 少 更正等による減差額 Amount increased by correction, etc. 30 1, 815 28 334 215 水 定 額 Amount increased correction, etc. 30 1, 815 28 334 215 水 定 額 Amount determined amount 30 1, 815 28 334 215 Actual Mount increased by correction, etc. 30 1, 815 28 334 215 Actual Mount increased by amount determined amount 30 1, 815 28 334 215 素 算 正 に よる増差額 Amount increased by correction amount 152, 345 10, 975, 177 130, 243 1, 264, 186 54, 570 ● 罪 正 に よる 増差額 Amount increased by amount increased by amount increased by correction					āΤ		Iotai		47, 920	10, 7	/1,030		1, 244, 0	1	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $								Actual				Actual		A	ctual
h Total 実んtual 30, 172 347, 258 実んtual 39, 087 36, 533 実んtual 14, 733 h 告 額 Self-assessement amount 152, 345 10, 975, 177 130, 243 1, 264, 186 54, 570 h 告 額 Amount increased by amended returns 22, 203 278, 937 31, 282 59, 815 12, 965 東正による増差額 Amount increased by correction, etc. 132 3, 081 179 893 86 東正等による減差額 Amount reduced by correction, etc. 7, 959 △ 139, 914 10, 820 △ 44, 130 4, 745 決 定 額 Amount determined by correction, etc. 30 1, 815 28 334 21 計 Total 実 178, 092 11, 119, 096 実 165, 458 1, 281, 098 実 67, 305		(申	告	額			4, 321	1	92, 466	3, 791	12, 8	19	1,998
h Total 実んtual 30, 172 347, 258 実んtual 39, 087 36, 533 実んtual 14, 733 h 告 額 Self-assessement amount 152, 345 10, 975, 177 130, 243 1, 264, 186 54, 570 h 告 額 Amount increased by amended returns 22, 203 278, 937 31, 282 59, 815 12, 965 東正による増差額 Amount increased by correction, etc. 132 3, 081 179 893 86 東正等による減差額 Amount reduced by correction, etc. 7, 959 △ 139, 914 10, 820 △ 44, 130 4, 745 決 定 額 Amount determined by correction, etc. 30 1, 815 28 334 21 計 Total 実 178, 092 11, 119, 096 実 165, 458 1, 281, 098 実 67, 305	For the	過		修正申告	によ	る増差額			19, 451	2	255, 855	26, 981	54,0	16	11,010
h Total 実んtual 30, 172 347, 258 実んtual 39, 087 36, 533 実んtual 14, 733 h 告 額 Self-assessement amount 152, 345 10, 975, 177 130, 243 1, 264, 186 54, 570 h 告 額 Amount increased by amended returns 22, 203 278, 937 31, 282 59, 815 12, 965 東正による増差額 Amount increased by correction, etc. 132 3, 081 179 893 86 東正等による減差額 Amount reduced by correction, etc. 7, 959 △ 139, 914 10, 820 △ 44, 130 4, 745 決 定 額 Amount determined by correction, etc. 30 1, 815 28 334 21 計 Total 実 178, 092 11, 119, 096 実 165, 458 1, 281, 098 実 67, 305	e prece	年		更正に	よる	増 差 額	Amount increased by correction		125		3,081	173	8	93	84
h Total 実んtual 30, 172 347, 258 実んtual 39, 087 36, 533 実んtual 14, 733 h 告 額 Self-assessement amount 152, 345 10, 975, 177 130, 243 1, 264, 186 54, 570 h 告 額 Amount increased by amended returns 22, 203 278, 937 31, 282 59, 815 12, 965 東正による増差額 Amount increased by correction, etc. 132 3, 081 179 893 86 東正等による減差額 Amount reduced by correction, etc. 7, 959 △ 139, 914 10, 820 △ 44, 130 4, 745 決 定 額 Amount determined by correction, etc. 30 1, 815 28 334 21 計 Total 実 178, 092 11, 119, 096 実 165, 458 1, 281, 098 実 67, 305	ding ye	分		更正等に	こよる	る減差額			6,717	\triangle 1	05, 959	8, 894	△ 31,5	29	3, 866
····································	ars	(決	定	額	Amount determined		30		1,815	28	3	34	21
合 申 告 額 Self-assessment amount 152,345 10,975,177 130,243 1,264,186 54,570 e 修正申告による増差額 by amended returns Amount increased by amended returns 22,203 278,937 31,282 59,815 12,965 更正による増差額 by correction Amount increased by correction, etc. 132 3,081 179 893 865 更正等による減差額 by correction, etc. イン 7,959 △ 139,914 10,820 △ 44,130 4,745 決<定額 b 額 Amount determined b 30 1,815 28 334 21 計 Total 実 178,092 11,119,096 実 165,458 1,281,098 実 67,305					計		Total	実	30, 172	3	847, 258	実 39,087	36, 5	33 🗐	€ 14,733
A 中 告 額 amount 152,345 10,975,177 130,243 1,264,186 54,570 A 修正申告による増差額 by amended returns 22,203 278,937 31,282 59,815 12,965 東正による増差額 by amended returns 132 3,081 179 893 86 東正による増差額 Amount increased by amended returns 132 3,081 179 893 86 東正等による減差額 Amount reduced by correction 132 3,081 10,820 44,130 4,745 決定額 Amount determined 30 1,815 28 334 21 計 Total 実 178,092 11,119,096 実 165,458 1,281,098								Actual				Actual		A	ctual
合 Total 修正中告による増差額 by amended returns 更正による増差額 Amount increased by correction 22,203 278,937 31,282 39,813 12,903 動 東正による増差額 Amount increased by correction, etc. 132 3,081 179 893 86 東正による減差額 Amount reduced by correction, etc. 7,959 △ 139,914 10,820 △ 44,130 4,745 決定額 Amount determined 計 30 1,815 28 334 21 11,119,096 実 165,458 1,281,098 実 67,305		(~	申	告	額		1	152, 345	10,9	975, 177	130, 243	1, 264, 1	36	54, 570
of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of of o				修正申告	によ	る増差額	Amount increased by amended returns		22, 203	2	278, 937	31, 282	59, 8	15	12, 965
更正等による減差額 Amount reduced by correction, etc. 7,959 △ 139,914 10,820 △ 44,130 4,745 決定額 Amount determined 30 1,815 28 334 21 計 Total 実 178,092 11,119,096 実 165,458 1,281,098 実 67,305	Tota	{		更正に	よる	増 差 額	Amount increased by correction		132		3,081	179	8	93	86
計 Total 実 178,092 11,119,096 実 165,458 1,281,098 実 67,305		āΤ		更正等に	こよる	5減差額			7, 959	\triangle 1	39, 914	10, 820	△ 44, 1	30	4, 745
				決	定	額	Amount determined		30		1,815	28	3	34	21
		(計		Total	実	178, 092	11, 1	19,096	実 165,458	1, 281, 0	98 J	€ 67,305

調査対象等:

「本年分」は平成24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が差引税額のない場合を除く。)について、平成25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23年中に相続又は遺贈により財産を取得した者について、平成24年11月1日から平成25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22年以前に相続又は遺贈により財産を取得した者について、平成24年7月1日から平成25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。

「相続人の数」及び「被相続人の数」欄の「実」は、実人員を示す。

(注) 「 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 2012 (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, 2013, is shown based on "Returns, resolutions, etc."

Regarding "for the preceding years," with respect to those who acquired property by inheritance or bequest during 2011, taxation by returns filed or cases processed (corrections or determinations, etc.) made between November 1, 2012 and June 30, 2013, and with respect to those who acquired property by inheritance or bequest before 2010, taxation by returns filed or cases processed (corrections or determinations) made between July 1, 2012, and June 30, 2013, is shown based on "Returns, resolutions, etc."

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

(5) 加算税の状況

Statistics	of	additional	tax

			過少申告	与加算税	無申告	加算税	重加	算税
		区 分	Additional tax for	understatement	Additional tax f	or failure to file	Additional tax	for fraud case
		Туре	相続人の数	金額	相続人の数	金額	相続人の数	金額
			Number of heirs	Amount of money	Number of heirs	Amount of money	Number of heirs	Amount of money
			人	百万円	人	百万円	人	百万円
			Person	Million yen	Person	Million yen	Person	Million yen
本	年	分 For the current year	248	49	686	87	21	83
過	年	分 For the preceding years	18,905	3,567	3,210	1,091	1,518	3, 151
合		計 Total	19, 153	3, 616	3, 896	1, 178	1, 539	3, 234

調査対象等:「(4)申告及び処理の状況」と同じである。

Subject of survey, etc.: The subjects are the same as in "(4) Statistics of filing returns and cases processed".

(単位:人)

(In persons)

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

-								1		
					被相続人 の数	課税価格	うち相続時精算課 税適用財産価額	うち暦年課税分 贈与財産価額	納付税額	法定相続人 の数
				価格階級 amount class	Number of ancestors	Taxable amount	Donated property value (taxation system for settlement at time of inheritance) included in taxable value	Donated property value (calendar-year taxation) included in taxable value	Amount of tax payment	Number of legal heirs
					人	百万円	百万円	百万円	百万円	人
					Person	Million yen	Million yen	Million yen	Million yen	Person
1	億	円以	下	Less than 100 million yen	13, 448	1, 124, 453	24, 918	5,756	16, 867	30, 177
1	億	円	超	Over 100 million yen	24,842	3, 433, 244	37,007	22, 372	156, 161	77, 294
2	億	円]]	200	7,028	1,702,028	16,097	11,615	158, 796	23, 827
3	億	円]]	300	4,296	1,627,731	14, 484	10, 337	229, 874	15, 308
5	億	円]]	500	1,380	808, 988	8,534	5,053	150, 215	5,036
7	億	円]]	700	827	683, 392	7,095	3, 879	143, 537	3,129
10	億	円]]	1 billion yen	589	776, 517	8,220	5,840	194, 840	2, 227
20	億	円]]	2	96	226, 394	3, 319	938	63,050	337
30	億	円]]	3	40	144, 482	1, 171	413	43, 722	142
50	億	円]]	5	10	60,286	8,652	233	18, 927	36
70	億	円]]	7	9	76,082	747	94	25, 833	29
100)億	円]]	10	7	119, 113	8,337	123	49, 545	21
	合	言	ł	Total	52, 572	10, 782, 711	138, 580	66, 653	1, 251, 366	157, 563
調査	対象	.等:		平成24年中に相続か	『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

Subject of survey,

etc.:

平成24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が差引税額のない場合を除く。)について、平成25年10月31日までに提出された 「申告書(修正申告書を除く。)」に基づいて作成した。

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 2012 (excluding cases when all persons returns acquiring property from the same ancestors have no taxation balance), this table was prepared on the basis of "returns (except for amended returns)" filed by October 31, 2013.

(2) 法定相続人員別の被相続人数 Number of ancestors by number of legal heirs

法 定 相 続 員 別 被 相 数 人 続 Y Y 粉 Number of ancestors by number of legal heirs Number of persons 0 Y 1 Y 2 Y 3 人 Δ Y 5 6 Y 7 Y 8 人 9 Y 10 人 10人招 Y のもの 課税価格階級 Nobody One Pair Three Four Five Six Seven Eight Nine Ten Over ten persons persons persons persons persons persons persons persons persons Taxable amount range 308 1 偣 円以下 Less than 100 million yen 2,791 4.887 4.236 1.226 _ Over 100 million ye 103 5.696 221 42 1 億 円 超 2,011 8,760 5,438 1,857 578 99 2413 2 億 円 IJ 200 20 421 1,353 2,433 1,720 620 226 94 45 38 22 36 3 億 円 300 8 696 73 19 25 IJ 191 1,405 1,189 503 145 33 9 2 215 5 億 円 500 50 53 18 6 IJ 436 402 168 13 4 13 3 7 偣 Щ 700 118 234 19 3 11 _ 34 238 118 44 8 8 10 億 円 11 1 billion ven _ 28 73 186 166 76 36 13 3 1 3 4 20 億 円 IJ 2 _ 5 14 28 30 14 5 _ _ _ 30 億 円 IJ 3 _ 1 9 12 7 7 4 _ 億 円 IJ 5 2 3 50 3 1 1 7 2 2 70 億 Щ IJ _ _ _ 4 1 _ 2 億 円 10 1003 2 _ IJ _ _ 109 441 13, 065 438 99 計 Total 5, 534 17, 738 10, 425 3, 365 1,092 201 65 合

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

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

(3) 国税局別被相続人の数

Number of ancestors by Regional Taxation Bureaus

(単位:人)

					課		税	価		格	階		級		
					H/K		1/1		le amount r		ГĦ		1112		
国 Regio		说 局 kation Bureau	1億円 以 下	1億円 超	2億円 超	3億円 超	5億円 超	7億円 超	10億円 超	。 20億円 超	30億円 超	50億円 超	70億円 超	100億円 超	合計
			Less than 100 million yen	Over 100 million yen	Over 200 million yen	Over 300 million yen	Over 500 million yen	Over 700 million yen	Over 1 billion yen	Over 2 billion yen	Over 3 billion yen	Over 5 billion yen	Over 7 billion yen	Over 10 billion yen	Total
札	幌	Sapporo	304	503	132	55	24	17	6	1	1	-	-	-	1,043
仙	台	Sendai	489	912	250	101	28	20	8	2	1	-	-	-	1,811
関東伯	信 越	Kanto Shinetsu	1,786	3, 259	910	601	187	111	73	11	1	-	1	1	6,941
東	京	Tokyo	4,324	7,633	2,306	1,576	604	397	321	60	26	8	8	-	17, 263
金	沢	Kanazawa	267	567	128	91	22	14	5	-	-	-	-	-	1,094
名 古	· 屋	Nagoya	2,012	4,099	1,195	663	174	85	50	6	3	1	-	1	8, 289
大	阪	Osaka	2,262	4, 154	1,212	771	213	124	100	11	5	1	-	5	8, 858
広	島	Hiroshima	811	1,336	319	140	31	13	9	4	1	-	-	-	2,664
高	松	Takamatsu	402	708	193	100	20	8	4	-	2	-	-	-	1, 437
福	岡	Fukuoka	450	844	197	112	41	24	9	-	-	-	-	-	1,677
熊	本	Kumamoto	294	633	132	60	22	10	2	1	-	-	-	-	1, 154
沖	縄	Okinawa	47	194	54	26	14	4	2	-	-	-	-	-	341
合	計	Total	13,448 日 卸税	24, 842	7, 028	4, 296	1, 380	827	589	96	40	10	9	7	52, 572

(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 Number of ancestors, and Value of properties acquired

		631013, 211			001110	o doqui	. ou			平成23年	分 2011		平成24年	分 2012
		1	取 得	財	産	等	\mathcal{O}	種類	被相約	売人の数	取得財産価額	領	被相続人の数	取得財産価額
			-	Type of	f prope	rties acc	quired	etc.	Number	of ancestors	Value of propert acquired	ies	Number of ancestors	Value of properti acquired
										人	百万		人	百万
		(Diss field (including subjustice right		Person	Million	yen	Person	Million y
		田(耕作	F権及て	ド永小	、作権	を含む	`P°)	Rice field (including cultivation right and perennial tenant right)		11, 474	319, 0	512	11, 412	299, 8
土	:	畑(耕作	F権及び	ド永小	、作権	を含む	(، و	Farm land (including cultivation right and perennial tenant right)		14, 531	597,	425	14, 688	619, 6
土地		名	地	(借り	也権を	を含む	P。)	Housing land (including leasehold)		47, 590	3,881,0	508	48,548	3, 853, 1
		山					林	Forest land		10,671	76, 7	763	10,784	72,8
		その	り 他	1	の	土	地	Other land		14,075	502,	700	14,616	524, 3
				計				Subtotal	実	48, 368	5, 378,	-	- /	5, 369, 8
	家	屋	`	構	ł	築	物	House, Structures	Actual	45, 974	671,	573 A	ctual 46, 950	623, 1
事業(農業)用財産		(機械器	具、農栽	#具、	じゅう	う器、値	莆品	Machinery, Implements, Utensils, Equipment		6,744	15, 0)99	6,745	14, 1
(農		商品、製	品、半集	と品、原	原材料	、農産物	物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.		945	3, 4	402	949	5,0
業		売		掛			金	Account receivable		1,615	5,0	518	1,616	5,9
用		そ (り他	11	の	財	産	Other properties		3, 541	24, 0	364	3,640	29,4
財産				計				Subtotal	実	9, 167	48,	783 実	E 9, 257	54, 5
有		、 (特定同	族会社	生の柞	朱式》	及び出	计资	Stocks and investment to specified family company	Actual	9, 234	440, 3		ctual 9, 155	390, 1
価	i	同上具	以外の)株	式 及	び出	冒資	Stocks and investment other than mentioned above		32, 626	491,	183	33, 303	426,
			責 及	5	び	社	債	Public bond and Corporate bond		11, 871	242, 9	911	11,823	259,
証		投資						Investment/ Loan trust beneficiary certificate		17, 434	346,		17, 987	358,
券				計				Subtotal	実	40, 021	1, 520, 9	924 実	₹ 40,739	1, 435,
	現	金		預	貯	金	等	Cash, Deposit, etc.	Actual	51, 320	2, 853, 1	120 A	ctual 52, 362	2, 998,
	家	庭		用	則	ł	産	Household properties		34, 558	16, 1		34, 910	15,
そ		(生 1	命 伤	Ŗ	険	金	等	Life insurance amount, etc.		13, 263	403, 0	048	14,054	415,
の 他		退 職	金及	び	功	労 金	等	Retirement allowance and Rewarding money, etc.		3, 632	152,	414	3,602	148,
の		〈立					木	Standing timber		2,458	3, 3	373	2, 333	2,
財 産		そ		の			他	Others		43, 707	656,8	324	44, 531	659,
)生				計				Subtotal	実	45, 326	1, 215, 0	₃₅₉]実		1, 227,
	合				計			Total	Actual 実	51, 355	11, 704, 3	A	ctual	11, 724,
		続 時 精	算課	税 適		扌 産 佃	「額	Donated property value (taxation system for settlement at time of inheritance)	Actual	3, 147	143,	A	ctual 3, 246	138,
債	:	〔債					務	Obligation		45,624	1,051,0	508	46,805	1,023,
頃 務		葬	式		費		用	Funeral expenses		50,096	199	578	51 162	123,
等	-		20		<u>,</u>		/11	Subtotal	実	50, 839	1, 174,	186 美	€ 51,866	1, 147,
								Subtotal	Actual	50, 055				1, 147,
		差引	純	資	産	価	額	Amount of calculated net assets	実 Actual	51, 409	10, 673,	720	₹ 52,390 ctual	10, 716,
		加 算 暦 年 詞	贈 与 果税分			価 額 産 価		Amount of additional donated property value/Donated property value (calendar-year taxation)		9,070	66, (9, 555	66,
		課	税		価		格	Taxable amount	実	54 550	10 700	,,,)実	<mark>€</mark> 52,572 <u>ctual</u> り財産を取得し	10,782, ⁻ た者(同一被 ²

く。)」に基づいて作成した。

2 平成23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が差引税額のない場合を除く。)について、平成24年10月31日までに提出された「申告書(修正申告書を除く。)」に基づいて作成した。

(注)「被相続人の数」欄の「実」は実人員を示す。

Subject of 1. The table for 2012 was prepared 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 2012 (excluding cases when all persons returns acquiring property from the same ancestors have no taxation balance), on the basis of "returns (except for amended returns)" filed by October 31, 2013.

2. The table for 2011 was prepared 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 2011 (excluding cases when all persons returns acquiring property from the same ancestors have no taxation balance), on the basis of "returns (except for amended returns)" filed by October 31, 2012.

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