

4-1 課税状況

Statistics of Taxation

(1) 現事業年度分の課税状況

Statistics of taxation for current accounting period

| 区 分 Type | | 法定事業年度分 For statutory accounting period | | 清算確定分 For determined liquidation | | 税額合計 Total of amount of tax | (参考) 地方法人税額合計 Re. Total of amount of local corporation tax |
|-------------|--|--|----------------------|-------------------------------------|----------------------|-----------------------------------|---|
| | | 所得金額 Amount of income | 税 額 Amount of tax | 所得金額 Amount of income | 税 額 Amount of tax | | |
| | | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen |
| 平成25年度 | FY 2013 | 52,851,202 | 10,820,697 | 7,466 | 1,726 | 10,822,423 | |
| 26 | 2014 | 57,902,071 | 11,029,067 | 10,155 | 2,403 | 11,031,469 | |
| 27 | 2015 | 61,040,902 | 11,259,944 | 8,005 | 1,820 | 11,261,764 | 517,099 |
| 28 | 2016 | 62,924,843 | 11,106,023 | 52,035 | 12,985 | 11,119,008 | 579,548 |
| 29 | 2017 | 70,234,032 | 12,345,941 | 16,278 | 3,757 | 12,349,698 | 649,844 |
| 30 | 2018 | 72,775,670 | 12,657,938 | 15,905 | 3,013 | 12,660,952 | 673,577 |
| 内国法人 | Domestic corporation | | | | | | |
| 普通法人 | Ordinary corporation | 57,023,759 | 11,072,663 | 14,290 | 2,713 | 11,075,376 | 539,662 |
| 人格のない社団等 | Association without judicial personality, etc. | 19,527 | 3,176 | - | - | 3,176 | 140 |
| 協同組合等 | Cooperative association, etc. | 1,304,992 | 162,789 | 1,615 | 301 | 163,090 | 10,501 |
| 公益法人等 | Corporation in public interest, etc. | 239,371 | 46,636 | - | - | 46,636 | 2,089 |
| 外国法人 | Foreign corporation | 448,665 | 87,746 | - | - | 87,746 | 4,550 |
| 小 計 | Subtotal | 59,036,314 | 11,373,010 | 15,905 | 3,013 | 11,376,024 | 556,942 |
| 連結法人 | Consolidated corporation | 13,739,355 | 1,284,928 | - | - | 1,284,928 | 116,635 |
| 合 計 | Grand Total | 72,775,670 | 12,657,938 | 15,905 | 3,013 | 12,660,952 | 673,577 |

調査対象等：平成30年4月1日から平成31年3月31日までの間に終了した事業年度分について、令和元年7月31日までに申告のあった事績及び平成30年7月1日から令和元年6月30日までの間に処理した事績を「法人税事務整理表（申告書及び決議書）」に基づいて作成した。

- 用語の説明：1 「清算確定分」のうち平成22年9月30日以前に解散した法人の所得金額については、その法人が解散した場合における残余財産の価額が解散時における資本金額等を超える金額のことをいう。
(平成22年10月1日以後に解散した法人については通常所得課税。)
- 2 税額とは、所得、留保及び土地譲渡利益に対する税額から、所得税額、外国税額などの控除額を差し引いた税額をいう。
- 3 連結申告を行った法人に係る事績については連結法人として分類した。
- 4 地方法人税額合計には、法定事業年度分と清算確定分を合算したものを記載している。

Subject of survey, etc.: This table shows the actual status of taxation for the accounting period which ended between April 1, 2018, and March 31, 2019, according to returns filed until July 31, 2019, and cases processed between July 1, 2018, and June 30, 2019, based on "Administrative documents for corporation tax (returns and resolutions, etc.)".

- Terminology: 1 With regard to a corporation that was dissolved on or before September 30, 2010, "Amount of income" in the column "For determined liquidation" means the amount that the value of the residual assets after the dissolution such corporation exceeds the amount of capital, etc. at the time of dissolution. (Standard income taxation in the case of a corporation dissolved on or after October 1, 2010)
- 2 "Amount of tax" means amount of tax on income, retained earnings and capital gains from land transfer minus deductions such as amounts of income tax, foreign tax, etc.
- 3 The results for corporations that adopted the consolidated declaration system are listed under "Consolidated corporations".
- 4 Total of amount of local corporation tax indicates a total of the tax amounts for statutory accounting period and for determined liquidation.

(2) 既往事業年度分の課税状況

Statistics of taxation for preceding accounting periods

| 区 分 Type | | 事業年度数 Number of accounting periods | | 所得金額 Amount of income | | 税 額 Amount of tax | |
|--|---|---------------------------------------|---|--------------------------|---|----------------------|---|
| | | | うち内国普通法人 Domestic ordinary corporation | | うち内国普通法人 Domestic ordinary corporation | | うち内国普通法人 Domestic ordinary corporation |
| | | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen |
| 法定事業年度分 For statutory accounting period | 申告額 Amount of Self-asseseeed | 94,262 | 89,138 | 645,018 | 617,722 | 139,434 | 133,881 |
| | 処理による増差税額のあるもの Case of tax amount increase by disposition | 533 | 512 | 143,624 | 142,068 | 35,101 | 34,633 |
| | 処理による減差税額のあるもの Case of tax amount reduction by disposition | 16,380 | 15,437 | △ 112,663 | △ 110,483 | △ 45,943 | △ 44,657 |
| 清算確定分 For determined liquidation | 申告額 Amount of Self-asseseeed | 18 | 16 | 88 | 60 | 20 | 15 |
| | 処理による増差税額のあるもの Case of tax amount increase by disposition | 1 | 1 | 3 | 3 | 1 | 1 |
| | 処理による減差税額のあるもの Case of tax amount reduction by disposition | 6 | 6 | △ 34 | △ 34 | △ 23 | △ 23 |
| 加算税 Additional tax | | | | | | 26,181 | 25,384 |
| 税額合計 Total amount of tax | | | | | | 154,772 | 149,233 |

調査対象等：平成30年3月31日以前に終了した事業年度分について、平成30年8月1日から令和元年7月31日までに申告のあった事績及び平成30年7月1日から令和元年6月30日までの間に処理した事績を、「法人税事務整理表（申告書及び決議書）」に基づいて作成した（提出期限の延長等による期限内申告分については、現事業年度分の課税状況に含めている。）。

Subject of survey, etc.: This table shows the actual status of taxation for the accounting period which ended before March 31, 2018, filed until July 31, 2019, and cases processed between July 1, 2018, and June 30, 2019, based on "Administrative documents for corporation tax (returns and resolutions, etc.)". Except for returns of which accounting period are before March 31 of each year and due dates of which are between August 1 of each year and July 31 of the next year.

(3) 法人数等の状況

Statistics of the number of corporations, etc.

| 区 分 Type | 申告法人数 Number of corporations that filed returns | 事業年度数 合計 Total number of accounting periods | 所 得 金 額 Amount of income | | | | |
|---|--|---|---------------------------------------|-------------------------|---------------------------------------|-----------------------|------------|
| | | | 利 益 Profit | | 欠 損 Loss | | |
| | | | 事業年度数 Number of accounting periods | 金 額 Amount of profit | 事業年度数 Number of accounting periods | 金 額 Amount of loss | |
| | 社 会 等 Number | | 百万円 Million yen | | 百万円 Million yen | | |
| 内 国 法 人 Ordinary corporation Cooperative association, etc. | 会社等 Company, etc. | 2,692,584 | 2,714,248 | 926,554 | 56,242,895 | 1,787,694 | 11,136,558 |
| | うち 特定目的会社 Specific purpose company | 1,000 | 1,300 | 616 | 2,631 | 684 | 41,823 |
| | 企業組合 Business cooperative | 1,393 | 1,402 | 443 | 3,203 | 959 | 1,887 |
| | 医療法人 Medical corporation | 53,515 | 53,827 | 25,972 | 777,662 | 27,855 | 294,342 |
| | 小 計 Subtotal | 2,747,492 | 2,769,477 | 952,969 | 57,023,759 | 1,816,508 | 11,432,788 |
| | 人格のない社団等 Association without judicial personality, etc. | 20,757 | 20,793 | 13,424 | 19,527 | 7,369 | 11,201 |
| | 農業協同組合及び同連合会 Agricultural cooperative association and Federation of agricultural cooperative associations | 2,965 | 2,995 | 1,883 | 482,595 | 1,112 | 19,270 |
| | 消費生活協同組合及び同連合会 Consumers' cooperative society and Federation of consumer's cooperative societies | 611 | 613 | 305 | 141,243 | 308 | 6,006 |
| | 中小企業等協同組合(企業組合を除く) Small and medium-sized enterprises' cooperative (except for joint enterprise cooperative) | 13,516 | 13,587 | 7,773 | 69,592 | 5,814 | 51,883 |
| | 漁業生産組合、漁業協同組合及び同連合会 Fishermen's production cooperative, Fishermen's cooperative association and Federations of fishermen's cooperative associations | 1,901 | 1,903 | 906 | 15,518 | 997 | 4,973 |
| 森林組合及び同連合会 Forestry cooperative and Federations of forestry cooperatives | 2,836 | 2,852 | 1,260 | 7,966 | 1,592 | 2,095 | |
| その他 Others | 21,296 | 21,419 | 12,403 | 588,078 | 9,016 | 68,718 | |
| 小 計 Subtotal | 43,125 | 43,369 | 24,530 | 1,304,992 | 18,839 | 152,945 | |
| 公益法人等 Corporation in public interest, etc. | 54,824 | 54,991 | 23,161 | 239,371 | 31,830 | 255,289 | |
| 外国法人 Foreign corporation | 5,253 | 5,320 | 3,095 | 448,665 | 2,225 | 51,724 | |
| 小 計 Subtotal | 2,871,451 | 2,893,950 | 1,017,179 | 59,036,314 | 1,876,771 | 11,903,946 | |
| 連結法人 Consolidated corporations | 1,768 | 1,783 | 1,160 | 13,739,355 | 623 | 1,568,307 | |
| 合 計 Grand Total | 2,873,219 | 2,895,733 | 1,018,339 | 72,775,670 | 1,877,394 | 13,472,253 | |

調査対象等：「(1) 現事業年度分の課税状況」のうち、法定事業年度分について示した。

(注) 1 「申告法人数」には、確定申告のあった事業年度数を法人単位に集約した件数を示している。なお、連結申告を行った法人は1グループを1社として集計している。

2 「事業年度数合計」には、清算確定分を除いた法定事業年度分に係る確定申告の件数を示している。なお、清算確定分も含めた事業年度数合計は2,929千件である。

Subject of survey, etc.: This table shows the statutory accounting periods in "(1) Statistics of taxation for current accounting period".

Note: 1 "Number of corporations that filed returns" shows number of accounting periods which is gathered to each corporation. Also, one consolidated corporation group is totalized as one corporation.

2 "Total number of accounting periods" shows number of final returns for statutory accounting periods (Except for the number of accounting periods for determined liquidation). And number of total returns including returns for determined liquidation is 2,929 thousand.

(4) 加算税の状況

Statistics of additional tax

| 区 分 Type | 過 少 申 告 加 算 税 Additional tax for understatement | | 無 申 告 加 算 税 Additional tax for failure to file | | 重 加 算 税 Additional tax for fraud case | | 計 Total | |
|--|--|---------------------------------|---|---------------------------------|--|---------------------------------|-----------------------|---------------------------------|
| | 件 数 Number of case | 金 額 Amount of additional tax | 件 数 Number of case | 金 額 Amount of additional tax | 件 数 Number of case | 金 額 Amount of additional tax | 件 数 Number of case | 金 額 Amount of additional tax |
| | Case | 百万円 Million yen | Case | 百万円 Million yen | Case | 百万円 Million yen | Case | 百万円 Million yen |
| 平成25年度 FY2013 | 43,871 | 8,864 | 6,021 | 423 | 25,654 | 13,572 | 75,546 | 22,859 |
| 26 2014 | 45,847 | 7,853 | 6,956 | 867 | 27,971 | 13,932 | 80,774 | 22,652 |
| 27 2015 | 44,907 | 9,330 | 13,664 | 529 | 27,581 | 14,117 | 86,152 | 23,976 |
| 28 2016 | 45,631 | 9,915 | 11,642 | 1,067 | 29,559 | 14,678 | 86,832 | 25,659 |
| 29 2017 | 47,949 | 11,225 | 8,323 | 687 | 31,729 | 16,181 | 88,001 | 28,093 |
| 30 2018 | 50,923 | 11,260 | 8,249 | 1,118 | 33,625 | 16,983 | 92,797 | 29,360 |
| 本 年 分 For the current year | 13,764 | 1,199 | 2,092 | 139 | 4,241 | 1,842 | 20,097 | 3,180 |
| うち内国普通法人 Domestic ordinary corporation | 13,729 | 1,193 | 1,876 | 134 | 4,234 | 1,841 | 19,839 | 3,168 |
| 既往年分 For the past year | 37,159 | 10,061 | 6,157 | 979 | 29,384 | 15,141 | 72,700 | 26,181 |
| うち内国普通法人 Domestic ordinary corporation | 36,162 | 9,715 | 4,329 | 624 | 29,214 | 15,045 | 69,705 | 25,384 |
| 合 計 Grand Total | 50,923 | 11,260 | 8,249 | 1,118 | 33,625 | 16,983 | 92,797 | 29,360 |

調査対象等：平成30年7月1日から令和元年6月30日までの間に処理した事績を示した。

Subject of survey, etc.: This table shows the status of taxation for additional tax which were processed between July 1, 2018, and June 30, 2019.

(5) 都道府県別の課税状況
Statistics of taxation by prefecture

| 区分 Type | | 法定事業年度分 For statutory accounting period | | | |
|---|------------------|--|--------------------|---------------------------------------|--------------------|
| | | 所得金額 Amount of income | | 税額① Amount of tax | |
| | | 事業年度数 Number of accounting periods | 金額 Amount | 事業年度数 Number of accounting periods | 金額 Amount |
| 国税局・都道府県 Regional Taxation Bureau / Prefecture | | | 百万円 Million yen | | 百万円 Million yen |
| 札幌 Sapporo | 北海道 Hokkaido | 43,559 | 1,047,526 | 43,064 | 210,601 |
| 仙台 Sendai | 青森 Aomori | 8,339 | 144,076 | 8,265 | 27,947 |
| | 岩手 Iwate | 7,531 | 176,030 | 7,457 | 34,202 |
| | 宮城 Miyagi | 15,361 | 419,678 | 15,204 | 80,723 |
| | 秋田 Akita | 6,072 | 108,064 | 5,991 | x |
| | 山形 Yamagata | 7,450 | 142,422 | 7,369 | x |
| | 福島 Fukushima | 13,647 | 311,288 | 13,496 | 61,038 |
| | 計 Total | 58,400 | 1,301,559 | 57,782 | 252,019 |
| 関東信越 Kanto Shinetsu | 茨城 Ibaraki | 17,200 | 373,773 | 17,030 | 74,293 |
| | 栃木 Tochigi | 12,636 | 265,663 | 12,472 | x |
| | 群馬 Gunma | 13,516 | 420,587 | 13,381 | 84,631 |
| | 埼玉 Saitama | 47,412 | 1,055,382 | 46,969 | 210,706 |
| | 新潟 Niigata | 15,501 | 463,483 | 15,263 | 90,163 |
| | 長野 Nagano | 13,827 | 409,913 | 13,638 | x |
| | 計 Total | 120,092 | 2,988,801 | 118,753 | 589,121 |
| 東京 Tokyo | 千葉 Chiba | 37,884 | 1,119,007 | 37,521 | 225,209 |
| | 東京 Tokyo | 208,245 | 29,738,811 | 203,705 | 5,667,013 |
| | 神奈川 Kanagawa | 60,149 | 2,007,503 | 59,459 | 382,068 |
| | 山梨 Yamanashi | 5,870 | 240,154 | 5,809 | 44,770 |
| | 計 Total | 312,148 | 33,105,475 | 306,494 | 6,319,060 |
| 金沢 Kanazawa | 富山 Toyama | 8,082 | 288,873 | 7,965 | 55,959 |
| | 石川 Ishikawa | 9,155 | 289,972 | 9,033 | 57,192 |
| | 福井 Fukui | 6,628 | 197,014 | 6,527 | 39,194 |
| | 計 Total | 23,865 | 775,859 | 23,525 | 152,345 |
| 名古屋 Nagoya | 岐阜 Gifu | 15,224 | 457,664 | 15,013 | 87,468 |
| | 静岡 Shizuoka | 25,419 | 858,810 | 25,066 | 162,152 |
| | 愛知 Aichi | 58,435 | 3,620,774 | 57,541 | 694,312 |
| | 三重 Mie | 11,648 | 298,398 | 11,509 | 57,120 |
| | 計 Total | 110,726 | 5,235,647 | 109,129 | 1,001,052 |
| 大阪 Osaka | 滋賀 Shiga | 8,360 | 233,599 | 8,254 | x |
| | 京都 Kyoto | 20,163 | 1,129,388 | 19,856 | 223,936 |
| | 大阪 Osaka | 90,152 | 6,441,524 | 88,694 | 1,255,155 |
| | 兵庫 Hyogo | 36,343 | 1,244,630 | 35,658 | 245,993 |
| | 奈良 Nara | 6,949 | 150,118 | 6,852 | x |
| | 和歌山 Wakayama | 5,936 | 144,285 | 5,845 | 26,753 |
| | 計 Total | 167,903 | 9,343,544 | 165,159 | 1,822,258 |
| | 広島 Hiroshima | 鳥取 Tottori | 3,809 | 66,946 | 3,741 |
| 島根 Shimane | | 4,459 | 89,570 | 4,411 | 17,170 |
| 岡山 Okayama | | 13,495 | 443,117 | 13,306 | 86,225 |
| 広島 Hiroshima | | 21,079 | 826,071 | 20,753 | 167,520 |
| 山口 Yamaguchi | | 8,771 | 287,280 | 8,650 | 56,547 |
| 計 Total | | 51,613 | 1,712,985 | 50,861 | 340,592 |
| 高松 Takamatsu | 徳島 Tokushima | 4,616 | 181,420 | 4,542 | x |
| | 香川 Kagawa | 7,332 | 233,661 | 7,225 | x |
| | 愛媛 Ehime | 9,576 | 390,383 | 9,459 | 74,151 |
| | 高知 Kochi | 4,809 | 109,133 | 4,735 | 19,241 |
| | 計 Total | 26,333 | 914,598 | 25,961 | x |
| 福岡 Fukuoka | 福岡 Fukuoka | 39,264 | 1,251,801 | 38,796 | 247,633 |
| | 佐賀 Saga | 4,931 | 119,138 | 4,872 | 22,354 |
| | 長崎 Nagasaki | 8,505 | 163,227 | 8,398 | 30,866 |
| | 計 Total | 52,700 | 1,534,166 | 52,066 | 300,852 |
| 熊本 Kumamoto | 熊本 Kumamoto | 12,785 | 263,332 | 12,672 | 52,209 |
| | 大分 Oita | 7,960 | 155,694 | 7,867 | 31,339 |
| | 宮崎 Miyazaki | 7,449 | 146,532 | 7,392 | 28,139 |
| | 鹿児島 Kagoshima | 10,909 | 223,389 | 10,807 | 44,267 |
| | 計 Total | 39,103 | 788,947 | 38,738 | 155,955 |
| 沖縄 Okinawa | 沖縄 Okinawa | 10,737 | 287,209 | 10,643 | x |
| 計 Total | 1,017,179 | 59,036,314 | 1,002,175 | 11,373,010 | |
| 連結法人 Consolidated corporations | | 1,160 | 13,739,355 | 980 | 1,284,928 |
| 全 国 計 Grand total | | 1,018,339 | 72,775,670 | 1,003,155 | 12,657,938 |

(注) この表は、「(1) 現事業年度分の課税状況」を都道府県別に示したものである。
Note: This table shows "(1) Statistics of taxation for current accounting period" by prefecture.

| 清算確定分 For determind liquidation | | 税額合計 Total amount of tax ①+② | 税額総計 (加算税を含む) Grand total amount of tax (Including additional tax) | 区分 Type 国税局・都道府県 Regional Taxation Bureau /Prefecture | | | |
|---------------------------------------|--------------------|------------------------------------|---|--|------|---------------------------|------------------------|
| 所得金額 Amount of income | | | | | | | |
| 事業年度数 Number of accounting periods | 金額 Amount | 税額② Amount of tax | | | | | |
| | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | 百万円 Million yen | | | |
| 21 | 144 | 31 | 210,632 | 210,745 | 北海道 | Hokkaido | 札幌 Sapporo |
| 4 | 42 | 9 | 27,956 | 27,966 | 青森 | Aomori | 仙台 Sendai |
| 6 | 4 | 1 | 34,202 | 34,258 | 岩手 | Iwate | |
| 9 | 283 | 65 | 80,788 | 80,827 | 宮城 | Miyagi | |
| 4 | x | x | 20,772 | 20,785 | 秋田 | Akita | |
| 2 | x | x | 27,340 | 27,354 | 山形 | Yamagata | |
| 6 | 15 | 3 | 61,040 | 61,076 | 福島 | Fukushima | |
| 31 | 358 | 79 | 252,099 | 252,266 | 計 | Total | |
| 5 | 4 | 1 | 74,294 | 74,329 | 茨城 | Ibaraki | 関東信越 Kanto Shinetsu |
| 2 | x | x | 52,536 | 52,587 | 栃木 | Tochigi | |
| 15 | 38 | 9 | 84,640 | 84,687 | 群馬 | Gunma | |
| 16 | 496 | 133 | 210,839 | 210,946 | 埼玉 | Saitama | |
| 6 | 2 | 0 | 90,163 | 90,195 | 新潟 | Niigata | |
| 7 | x | x | 76,798 | 76,827 | 長野 | Nagano | |
| 51 | 569 | 149 | 589,270 | 589,571 | 計 | Total | |
| 27 | 3,156 | 724 | 225,933 | 226,030 | 千葉 | Chiba | 東京 Tokyo |
| 322 | 6,609 | 1,223 | 5,668,236 | 5,668,800 | 東京 | Tokyo | |
| 40 | 1,364 | 12 | 382,080 | 382,201 | 神奈川 | Kanagawa | |
| 3 | 3 | 0 | 44,771 | 44,796 | 山梨 | Yamanashi | |
| 392 | 11,132 | 1,960 | 6,321,020 | 6,321,828 | 計 | Total | |
| 3 | 6 | 1 | 55,959 | 55,973 | 富山 | Toyama | 金沢 Kanazawa |
| 3 | 4 | 1 | 57,193 | 57,221 | 石川 | Ishikawa | |
| 5 | 34 | 9 | 39,203 | 39,218 | 福井 | Fukui | |
| 11 | 44 | 10 | 152,355 | 152,412 | 計 | Total | |
| 8 | 579 | 133 | 87,601 | 87,655 | 岐阜 | Gifu | 名古屋 Nagoya |
| 17 | 130 | 28 | 162,180 | 162,296 | 静岡 | Shizuoka | |
| 39 | 506 | 100 | 694,412 | 694,689 | 愛知 | Aichi | |
| 9 | 84 | 17 | 57,137 | 57,187 | 三重 | Mie | |
| 73 | 1,299 | 277 | 1,001,330 | 1,001,827 | 計 | Total | |
| 2 | x | x | 43,289 | 43,315 | 滋賀 | Shiga | 大阪 Osaka |
| 16 | 136 | 30 | 223,966 | 224,034 | 京都 | Kyoto | |
| 44 | 928 | 197 | 1,255,352 | 1,255,673 | 大阪 | Osaka | |
| 21 | 399 | 89 | 246,082 | 246,179 | 兵庫 | Hyogo | |
| 3 | x | x | 27,141 | 27,164 | 奈良 | Nara | |
| 6 | 3 | 1 | 26,753 | 26,770 | 和歌山 | Wakayama | |
| 92 | 1,508 | 326 | 1,822,583 | 1,823,136 | 計 | Total | |
| 6 | 104 | 20 | 13,150 | 13,188 | 鳥取 | Tottori | 広島 Hiroshima |
| 3 | 11 | 2 | 17,172 | 17,181 | 島根 | Shimane | |
| 6 | 28 | 6 | 86,231 | 86,270 | 岡山 | Okayama | |
| 12 | 57 | 12 | 167,533 | 167,596 | 広島 | Hiroshima | |
| 7 | 8 | 2 | 56,548 | 56,570 | 山口 | Yamaguchi | |
| 34 | 208 | 42 | 340,634 | 340,805 | 計 | Total | |
| 1 | x | x | 32,664 | 32,677 | 徳島 | Tokushima | 高松 Takamatsu |
| 3 | x | x | 44,803 | 44,836 | 香川 | Kagawa | |
| 3 | 41 | 9 | 74,160 | 74,227 | 愛媛 | Ehime | |
| 5 | 31 | 8 | 19,248 | 19,263 | 高知 | Kochi | |
| 12 | x | x | 170,875 | 171,004 | 計 | Total | |
| 20 | 383 | 86 | 247,719 | 247,938 | 福岡 | Fukuoka | 福岡 Fukuoka |
| - | - | - | 22,354 | 22,365 | 佐賀 | Saga | |
| 3 | 7 | 3 | 30,868 | 30,891 | 長崎 | Nagasaki | |
| 23 | 391 | 88 | 300,941 | 301,193 | 計 | Total | |
| 5 | 1 | 0 | 52,209 | 52,270 | 熊本 | Kumamoto | 熊本 Kumamoto |
| 4 | 15 | 3 | 31,342 | 31,358 | 大分 | Oita | |
| - | - | - | 28,139 | 28,159 | 宮崎 | Miyazaki | |
| 7 | 59 | 12 | 44,279 | 44,297 | 鹿児島 | Kagoshima | |
| 16 | 75 | 15 | 155,970 | 156,084 | 計 | Total | |
| 2 | x | x | 58,315 | 58,328 | 沖縄 | Okinawa | 沖縄 Okinawa |
| 758 | 15,905 | 3,013 | 11,376,024 | 11,379,199 | 計 | Total | |
| - | - | - | 1,284,928 | 1,284,933 | 連結法人 | Consolidated corporations | |
| 758 | 15,905 | 3,013 | 12,660,952 | 12,664,131 | 全国計 | Grand total | |

4 法人税

(6) 都道府県別の法人数、所得金額

Breakdown of the number of corporations and amount of income by prefecture

| 区分 Type 国税局・都道府県 Regional Taxation Bureau / Prefecture | | 申告法人数 Number of corporations that filed returns. | 所得金額 Amount of income | 内 国 | | | | | 所得金額 Amount of income |
|---|------------------|---|--------------------------|---|------------------------------------|------------------------------|-----------------------------|--------------------------|--------------------------|
| | | | | 普通法人 Ordinary corporation | | | | | |
| | | | | 申告法人数 Number of corporations that filed returns. | | | | | |
| | | | | 会社等 Company, etc. | 特定目的会社 Specific purpose company | 企業組合 Business cooperative | 医療法人 Medical corporation | 所得金額 Amount of income | |
| 札幌 Sapporo | 北海道 Hokkaido | 社 Number | 百万円 Million yen | 社 Number | 社 Number | 社 Number | 社 Number | 百万円 Million yen | |
| | | 115,326 | 1,047,526 | 107,673 | - | 99 | 2,504 | 994,997 | |
| 仙台 Sendai | 青森 Aomori | 20,821 | 144,076 | 18,924 | - | 59 | 344 | 137,170 | |
| | 岩手 Iwate | 19,410 | 176,030 | 17,290 | - | 23 | 360 | 169,676 | |
| | 宮城 Miyagi | 43,602 | 419,678 | 40,743 | - | 15 | 838 | 401,333 | |
| | 秋田 Akita | 16,377 | 108,064 | 14,838 | - | 28 | 337 | 104,108 | |
| | 山形 Yamagata | 19,322 | 142,422 | 17,345 | - | 37 | 461 | 137,683 | |
| | 福島 Fukushima | 39,748 | 311,287 | 36,937 | - | 57 | 832 | 299,336 | |
| | 計 Total | 159,280 | 1,301,559 | 146,077 | - | 219 | 3,172 | 1,249,305 | |
| 関東信越 Kanto Shinetsu | 茨城 Ibaraki | 48,890 | 373,773 | 46,108 | 1 | 17 | 932 | 363,066 | |
| | 栃木 Tochigi | 39,297 | 265,663 | 36,918 | - | 24 | 791 | 259,256 | |
| | 群馬 Gunma | 41,288 | 420,587 | 38,519 | - | 12 | 837 | 412,723 | |
| | 埼玉 Saitama | 134,337 | 1,055,382 | 128,141 | - | 30 | 2,600 | 991,501 | |
| | 新潟 Niigata | 41,338 | 463,483 | 38,034 | - | 20 | 919 | 443,572 | |
| | 長野 Nagano | 43,855 | 409,913 | 40,249 | 3 | 48 | 752 | 386,467 | |
| | 計 Total | 349,005 | 2,988,801 | 327,969 | 4 | 151 | 6,831 | 2,856,584 | |
| 東京 Tokyo | 千葉 Chiba | 108,024 | 1,119,007 | 102,433 | - | 57 | 2,019 | 1,103,989 | |
| | 東京 Tokyo | 600,563 | 29,738,811 | 573,165 | 966 | 73 | 6,213 | 28,584,160 | |
| | 神奈川 Kanagawa | 181,951 | 2,007,503 | 172,616 | 2 | 33 | 3,264 | 1,951,085 | |
| | 山梨 Yamanashi | 16,814 | 240,154 | 15,678 | - | 14 | 242 | 236,623 | |
| | | 計 Total | 907,352 | 33,105,475 | 863,892 | 968 | 177 | 11,738 | 31,875,856 |
| 金沢 Kanazawa | 富山 Toyama | 20,987 | 288,873 | 19,099 | - | 14 | 302 | 283,053 | |
| | 石川 Ishikawa | 24,615 | 289,972 | 22,692 | 1 | 5 | 466 | 282,921 | |
| | 福井 Fukui | 17,610 | 197,014 | 15,992 | - | 33 | 317 | 192,567 | |
| | | 計 Total | 63,212 | 775,859 | 57,783 | 1 | 52 | 1,085 | 758,541 |
| 名古屋 Nagoya | 岐阜 Gifu | 42,074 | 457,664 | 38,754 | - | 30 | 723 | 441,343 | |
| | 静岡 Shizuoka | 73,667 | 858,810 | 68,863 | 1 | 43 | 1,396 | 823,827 | |
| | 愛知 Aichi | 161,634 | 3,620,774 | 153,393 | - | 19 | 2,173 | 3,528,365 | |
| | 三重 Mie | 31,344 | 298,398 | 28,797 | - | 13 | 666 | 283,531 | |
| | | 計 Total | 308,719 | 5,235,647 | 289,807 | 1 | 105 | 4,958 | 5,077,066 |
| 大阪 Osaka | 滋賀 Shiga | 22,289 | 233,599 | 19,859 | - | 17 | 476 | 224,246 | |
| | 京都 Kyoto | 59,228 | 1,129,388 | 54,929 | 1 | 57 | 1,010 | 1,104,695 | |
| | 大阪 Osaka | 239,272 | 6,441,524 | 228,323 | 7 | 36 | 4,321 | 6,331,708 | |
| | 兵庫 Hyogo | 103,605 | 1,244,630 | 96,788 | 1 | 32 | 2,221 | 1,204,087 | |
| | 奈良 Nara | 20,527 | 150,118 | 18,877 | - | 6 | 500 | 143,270 | |
| | 和歌山 Wakayama | 16,425 | 144,285 | 14,757 | - | 22 | 410 | 134,343 | |
| | | 計 Total | 461,346 | 9,343,544 | 433,533 | 9 | 170 | 8,938 | 9,142,350 |
| 広島 Hiroshima | 鳥取 Tottori | 10,324 | 66,946 | 9,095 | 1 | 6 | 325 | 65,071 | |
| | 島根 Shimane | 12,378 | 89,570 | 10,673 | - | 17 | 333 | 86,279 | |
| | 岡山 Okayama | 39,938 | 443,117 | 37,112 | 1 | 38 | 956 | 431,226 | |
| | 広島 Hiroshima | 61,211 | 826,071 | 57,226 | 2 | 34 | 1,481 | 798,999 | |
| | 山口 Yamaguchi | 23,616 | 287,280 | 21,222 | - | 42 | 766 | 283,269 | |
| | 計 Total | 147,467 | 1,712,985 | 135,328 | 4 | 137 | 3,861 | 1,664,843 | |
| 高松 Takamatsu | 徳島 Tokushima | 16,598 | 181,420 | 15,012 | 1 | 19 | 574 | 176,801 | |
| | 香川 Kagawa | 22,969 | 233,661 | 21,161 | - | 20 | 574 | 223,247 | |
| | 愛媛 Ehime | 28,967 | 390,383 | 26,718 | - | 27 | 903 | 379,474 | |
| | 高知 Kochi | 12,861 | 109,133 | 11,421 | - | 32 | 391 | 94,811 | |
| | | 計 Total | 81,395 | 914,598 | 74,312 | 1 | 98 | 2,442 | 874,333 |
| 福岡 Fukuoka | 福岡 Fukuoka | 103,460 | 1,251,801 | 96,483 | 10 | 52 | 2,844 | 1,219,137 | |
| | 佐賀 Saga | 12,922 | 119,138 | 11,401 | - | 10 | 446 | 115,677 | |
| | 長崎 Nagasaki | 22,403 | 163,227 | 19,946 | - | 8 | 834 | 157,413 | |
| | | 計 Total | 138,785 | 1,534,166 | 127,830 | 10 | 70 | 4,124 | 1,492,227 |
| 熊本 Kumamoto | 熊本 Kumamoto | 36,409 | 263,332 | 33,697 | 1 | 9 | 1,046 | 251,002 | |
| | 大分 Oita | 24,525 | 155,694 | 22,280 | - | 51 | 679 | 153,196 | |
| | 宮崎 Miyazaki | 20,935 | 146,532 | 19,146 | - | 27 | 592 | 138,774 | |
| | 鹿児島 Kagoshima | 31,636 | 223,389 | 28,945 | - | 12 | 1,042 | 213,510 | |
| | | 計 Total | 113,505 | 788,947 | 104,068 | 1 | 99 | 3,359 | 756,482 |
| 沖縄 Okinawa | 沖縄 Okinawa | 26,059 | 287,209 | 24,312 | 1 | 16 | 503 | 281,176 | |
| 連結法人 Consolidated corporations | | 1,768 | 13,739,355 | | | | | | |
| 全 国 計 Grand total | | 2,873,219 | 72,775,670 | 2,692,584 | 1,000 | 1,393 | 53,515 | 57,023,759 | |

(注) 1 この表は、「(3) 法人数等の状況」を都道府県別に示したものである。

2 「所得金額」は、「(3) 法人数等の状況」の利益に係るものを示している。

Note: 1 This table shows "(3) Statistics of the number of corporations, etc." by prefecture.

2 "Amount of income" shows Amount of profit in "(3) Statistics of the number of corporations, etc.".

| 法人 Domestic corporation | | | | | | 外国法人 Foreign corporation | | 区分 Type | 国税局・都道府県 Regional Taxation Bureau /Prefecture | | | | |
|--|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|-----------------------------------|--|-------------|----------------|----|-----------|
| 人格のない社団等 Association without judicial personality, etc. | | 協同組合等 Cooperative association, etc. | | 公益法人等 Corporation in public interest, etc. | | 申告法人数 Number of corporations that filed returns. | 所得金額 Amount of income | | | | | | |
| 申告法人数 Number of corporations that filed returns. | 所得金額 Amount of income | 申告法人数 Number of corporations that filed returns. | 所得金額 Amount of income | 申告法人数 Number of corporations that filed returns. | 所得金額 Amount of income | | | 社 Number | 百万円 Million yen | | | | |
| 社 Number | 百万円 Million yen | 社 Number | 百万円 Million yen | 社 Number | 百万円 Million yen | 社 Number | 百万円 Million yen | | | | | | |
| 824 | 502 | 2,043 | 41,768 | 1,927 | 5,802 | 256 | 4,457 | 北海道 | Hokkaido | 札幌 | Sapporo | | |
| 206 | x | 750 | 5,576 | 537 | 1,247 | 1 | x | 青森 | Aomori | 仙台 | Sendai | | |
| 290 | x | 877 | 5,012 | 567 | 1,161 | 3 | x | 岩手 | Iwate | | | | |
| 350 | x | 756 | 15,420 | 891 | 2,612 | 9 | x | 宮城 | Miyagi | | | | |
| 180 | 69 | 633 | 3,173 | 361 | 714 | - | - | 秋田 | Akita | | | | |
| 200 | x | 725 | 4,021 | 553 | 617 | 1 | x | 山形 | Yamagata | | | | |
| 317 | x | 762 | 8,801 | 836 | 3,023 | 7 | x | 福島 | Fukushima | | | | |
| 1,543 | 869 | 4,503 | 42,003 | 3,745 | 9,374 | 21 | 8 | 計 | Total | | | | |
| 172 | 108 | 740 | 7,487 | 887 | 2,970 | 34 | 142 | 茨城 | Ibaraki | 関東信越 | Kanto Shinetsu | | |
| 186 | 109 | 590 | 4,639 | 776 | 1,654 | 12 | 6 | 栃木 | Tochigi | | | | |
| 243 | 89 | 849 | 6,797 | 819 | 975 | 9 | 3 | 群馬 | Gunma | | | | |
| 694 | 609 | 848 | 57,916 | 1,960 | 4,837 | 64 | 520 | 埼玉 | Saitama | | | | |
| 249 | 129 | 1,161 | 16,848 | 945 | 2,924 | 10 | 11 | 埼玉 | Saitama | | | | |
| 404 | 175 | 1,116 | 21,698 | 1,253 | 1,561 | 33 | 11 | 新潟 | Niigata | | | | |
| 1,948 | 1,219 | 5,304 | 115,385 | 6,640 | 14,922 | 162 | 692 | 長野 | Nagano | | | | |
| 584 | 620 | 1,066 | 9,455 | 1,768 | 2,674 | 97 | 2,269 | 千葉 | Chiba | 東京 | Tokyo | | |
| 4,170 | 5,845 | 3,128 | 600,711 | 9,838 | 122,552 | 3,976 | 425,544 | 東京 | Tokyo | | | | |
| 1,589 | 1,693 | 1,205 | 37,637 | 3,017 | 7,538 | 227 | 9,550 | 神奈川 | Kanagawa | | | | |
| 112 | 68 | 345 | 1,389 | 417 | 831 | 6 | 1,242 | 山梨 | Yamanashi | | | | |
| 6,455 | 8,227 | 5,744 | 649,193 | 15,040 | 133,595 | 4,306 | 438,605 | 計 | Total | | | | |
| 127 | x | 949 | 5,096 | 493 | 634 | 3 | x | 富山 | Toyama | | | 金沢 | Kanazawa |
| 182 | x | 761 | 6,346 | 507 | 595 | 2 | x | 石川 | Ishikawa | | | | |
| 109 | x | 752 | 3,765 | 406 | 592 | 1 | x | 福井 | Fukui | | | | |
| 418 | x | 2,462 | 15,207 | 1,406 | 1,821 | 6 | x | 計 | Total | | | | |
| 377 | 212 | 1,107 | 13,513 | 1,072 | 2,594 | 11 | 2 | 岐阜 | Gifu | 名古屋 | Nagoya | | |
| 456 | 351 | 1,318 | 31,296 | 1,568 | 3,059 | 23 | 278 | 静岡 | Shizuoka | | | | |
| 1,226 | 1,599 | 1,779 | 80,203 | 2,963 | 10,327 | 81 | 281 | 愛知 | Aichi | | | | |
| 258 | 205 | 774 | 13,530 | 819 | 1,128 | 17 | 4 | 三重 | Mie | | | | |
| 2,317 | 2,367 | 4,978 | 138,542 | 6,422 | 17,107 | 132 | 564 | 計 | Total | | | | |
| 238 | 190 | 900 | 8,029 | 792 | 1,133 | 7 | 2 | 滋賀 | Shiga | | | 大阪 | Osaka |
| 335 | 372 | 915 | 19,808 | 1,937 | 4,374 | 45 | 139 | 京都 | Kyoto | | | | |
| 1,299 | 1,594 | 1,858 | 85,743 | 3,302 | 21,199 | 133 | 1,279 | 大阪 | Osaka | | | | |
| 915 | 1,137 | 1,556 | 32,155 | 2,036 | 5,664 | 57 | 1,588 | 兵庫 | Hyogo | | | | |
| 143 | 171 | 405 | 5,944 | 591 | 726 | 5 | 7 | 奈良 | Nara | | | | |
| 167 | 83 | 531 | 9,153 | 538 | 706 | - | - | 和歌山 | Wakayama | | | | |
| 3,097 | 3,548 | 6,165 | 160,831 | 9,196 | 33,802 | 247 | 3,014 | 計 | Total | | | | |
| 129 | 62 | 404 | 1,356 | 365 | 458 | - | - | 鳥取 | Tottori | 広島 | Hiroshima | | |
| 219 | 57 | 656 | 2,651 | 480 | 584 | - | - | 島根 | Shimane | | | | |
| 261 | 139 | 823 | 9,288 | 736 | 2,377 | 12 | 87 | 岡山 | Okayama | | | | |
| 359 | 213 | 1,089 | 24,548 | 1,004 | 2,151 | 18 | 161 | 広島 | Hiroshima | | | | |
| 232 | 141 | 738 | 2,801 | 612 | 1,070 | 4 | 0 | 山口 | Yamaguchi | | | | |
| 1,200 | 611 | 3,710 | 40,643 | 3,197 | 6,639 | 34 | 248 | 計 | Total | | | | |
| 89 | x | 508 | 3,894 | 394 | 688 | 2 | x | 徳島 | Tokushima | | | 高松 | Takamatsu |
| 141 | x | 584 | 9,150 | 486 | 1,199 | 3 | x | 香川 | Kagawa | | | | |
| 133 | x | 681 | 10,419 | 498 | 409 | 7 | x | 愛媛 | Ehime | | | | |
| 153 | x | 492 | 13,925 | 370 | 345 | 2 | x | 高知 | Kochi | | | | |
| 516 | x | 2,265 | 37,388 | 1,748 | 2,641 | 14 | x | 計 | Total | | | | |
| 807 | 723 | 1,611 | 25,815 | 1,632 | 6,093 | 31 | 33 | 福岡 | Fukuoka | 福岡 | Fukuoka | | |
| 142 | x | 483 | 2,803 | 439 | 597 | 1 | x | 佐賀 | Saga | | | | |
| 269 | x | 730 | 4,537 | 613 | 1,136 | 3 | x | 長崎 | Nagasaki | | | | |
| 1,218 | 923 | 2,824 | 33,155 | 2,684 | 7,825 | 35 | 36 | 計 | Total | | | | |
| 268 | x | 695 | 10,824 | 688 | 1,320 | 6 | x | 熊本 | Kumamoto | | | 熊本 | Kumamoto |
| 227 | x | 747 | 1,844 | 536 | 578 | 5 | x | 大分 | Oita | | | | |
| 184 | x | 558 | 6,985 | 427 | 649 | 1 | x | 宮崎 | Miyazaki | | | | |
| 247 | x | 756 | 9,016 | 631 | 735 | 3 | x | 鹿児島 | Kagoshima | | | | |
| 926 | x | 2,756 | 28,669 | 2,282 | 3,282 | 15 | x | 計 | Total | | | | |
| 295 | 286 | 371 | 2,209 | 537 | 2,561 | 25 | 977 | 沖縄 | Okinawa | 沖縄 | Okinawa | | |
| | | | | | | | | 連結法人 Consolidated corporations | | | | | |
| 20,757 | 19,527 | 43,125 | 1,304,992 | 54,824 | 239,371 | 5,253 | 448,665 | 全国計 | | Grand Total | | | |