

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 Type	申告状況 Statistics of filing returns		課税状況 Statistics of taxation		
	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	
	人 Person	百万円 Million yen	人 Person	百万円 Million yen	
取得財産価額 Value of properties acquired	364,977	19,378,635	298,896	17,348,031	
相続時精算課税 Donated property value (taxation system for settlement at the time of inheritance)	8,802	230,614	7,951	220,013	
債務控除額 Amount of deduction of liabilities	214,175	1,769,291	174,303	1,440,307	
暦年課税分贈与財産価額 Donated property value (calendar-year taxation)	40,867	146,489	37,121	136,241	
課税価額 Taxable amount	365,440	17,986,447	300,241	16,263,978	
相続税額 Amount of inheritance tax	算出税額 Calculated amount of tax	315,925	2,821,032	299,076	2,750,058
	2割加算額 20% additional tax	41,960	52,743	41,505	52,656
	計 Total	315,925	2,873,775	299,076	2,802,714
税額控除 Tax credit	暦年課税分贈与税 Gift tax (calendar-year taxation)	10,856	10,137	10,335	9,702
	配偶者 Spouse	51,221	608,261	41,850	540,691
	未成年者 Minors	2,886	1,149	1,880	850
	障害者 Handicapped persons	13,787	18,301	8,347	13,555
	相次相続 Successive inheritance	11,092	41,281	9,082	30,047
	外国税額 Foreign tax	82	1,411	66	1,278
	計 Total	85,238	680,540	67,909	596,123
差引税額 Amount of tax after deduction			258,931	2,206,590	
相続時精算課税分 贈与税額控除額 Amount of deduction of gift tax (taxation system for settlement at time of inheritance)			2,170	15,964	
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			21	2,548	
小計 Subtotal			258,574	2,188,078	
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			1,461	46,659	
株式等納税猶予税額 Deferred tax amount on stocks, etc.			41	2,560	
特例株式等納税猶予税額 Special deferred tax amount of stocks, etc.			481	29,431	
山林納税猶予税額 Amount for tax payment postponed for mountains and forests			-	-	
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations			28	928	
申告納税額 Amount of self-assessment inheritance tax	納付税額 Amount of tax payment		258,236	2,110,397	
	還付税額 Amount of refund		638	1,891	
災害減免法第4条による免除税額 Amount of exemption of tax by "Disaster Exemption Act to Sec. 4"			-	-	
遺産に係る基礎控除額 Amount of basic exemption for 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 Type	申告状況 Statistics of filing returns					課税状況 Statistics of taxation				
	課税価格 Taxable amount		相続税額 Amount of inheritance tax	税額控除 Amount of tax credit	被相続人の数 Number of ancestors	課税価格 Taxable amount		相続税額 Amount of inheritance tax	税額控除 Amount of tax credit	被相続人の数 Number of ancestors
	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			
平成 25 年分 2013	人 Person	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 Person	人 Person	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 Person
26 2014	-	-	-	-	-	152,638	11,638,092	2,038,309	437,485	54,421
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 Type	納付税額 Amount of tax payment		還付税額 Amount of refund	
	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
平成 25 年分 2013	人 Person	百万円 Million yen	人 Person	百万円 Million yen
26 2014	130,438	1,536,610	657	1,545
27 2015	133,141	1,390,403	669	1,758
28 2016	233,255	1,811,572	573	1,271
29 2017	238,287	1,867,946	574	1,342
30 2018	249,191	2,014,106	622	1,317
	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 Subject	申告状況 Statistics of filing returns			課税状況 Statistics of taxation			納付税額 Amount of tax payment		還付税額 Amount of refund	
	課税価格 Taxable amount		被相続人の数 Number of ancestors	課税価格 Taxable amount		被相続人の数 Number of ancestors	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
	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					
国税局 Regional Taxation Bureau	人 Person	百万円 Million yen	人 Person	人 Person	百万円 Million yen	人 Person	人 Person	百万円 Million yen	人 Person	百万円 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 Type		課 税 価 格 Taxable amount		納 付 税 額 Amount of tax payment		被相続人の数 Number of ancestors
		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	
本 年 分 For the current year	申 告 額 Self-assessment amount	人 Person	百万円 Million yen	人 Person	百万円 Million yen	人 Person
	修正申告による増差額 Amount increased by amended returns	300,342	16,235,981	258,498	2,108,699	116,341
	更正による増差額 Amount increased by correction	3,826	42,858	5,877	6,777	2,951
	更正等による減差額 Amount reduced by correction, etc.	-	-	1	0	1
	決 定 額 Amount determined	1,810	△ 14,947	2,675	△ 5,086	1,328
決 定 計 Total	1	87	1	7	1	
		実	16,263,978	実	2,110,397	実
		Actual		Actual		Actual
過 年 分 For the preceding years	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
	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 定 計 Total	41,174	532,200	51,284	61,776	21,301	
		実	532,200	実	61,776	実
		Actual		Actual		Actual
合 計 Grand Total	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 定 計 Total	341,415	16,796,179	309,520	2,172,172	137,642	
		実	16,796,179	実	2,172,172	実
		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 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	
	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	相続人の数 Number of heirs	金 額 Amount of money
	人 Person	百万円 Million yen	人 Person	百万円 Million yen	人 Person	百万円 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
合 計 Total	19,298	4,356	7,784	2,240	2,147	3,592

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 Taxable amount class		申告状況 Statistics of filing returns					
		被相続人の数 Number of ancestors	課税価格 Taxable amount	うち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) included in taxable value	うち暦年課税分贈与財産価額 Donated property value (calendar-year taxation) included in taxable value	納付税額 Amount of tax payment	法定相続人の数 Number of legal heirs
5千万円以下 Less than 50 million yen		32,228	1,230,895	20,497	7,866	6,415	78,130
5千万円超 Over 50 million yen		68,653	4,838,156	57,429	39,246	148,350	190,361
1億円 "	100	32,399	4,411,843	48,501	38,090	343,320	100,142
2億円 "	200	7,930	1,912,481	21,254	16,860	250,983	25,304
3億円 "	300	4,941	1,871,368	25,483	15,748	333,183	16,391
5億円 "	500	1,510	884,294	9,104	6,890	194,491	5,045
7億円 "	700	872	721,637	9,725	6,278	180,576	3,026
10億円 "	1 billion yen	703	947,419	16,435	7,516	266,768	2,445
20億円 "	2	132	315,593	6,258	4,093	101,309	454
30億円 "	3	66	251,863	3,226	2,312	87,928	240
50億円 "	5	16	92,757	1,562	337	35,550	49
70億円 "	7	18	154,090	768	335	47,258	68
100億円 "	10	13	339,790	8,537	868	112,568	43
合計 Total		149,481	17,972,187	228,781	146,438	2,108,699	421,698

課税価格階級 Taxable amount class		課税状況 Statistics of taxation					
		被相続人の数 Number of ancestors	課税価格 Taxable amount	うち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) included in taxable value	うち暦年課税分贈与財産価額 Donated property value (calendar-year taxation) included in taxable value	納付税額 Amount of tax payment	法定相続人の数 Number of legal heirs
5千万円以下 Less than 50 million yen		11,083	491,375	12,656	2,814	6,415	19,719
5千万円超 Over 50 million yen		58,950	4,185,039	54,853	35,664	148,350	157,501
1億円 "	100	30,199	4,135,683	48,120	36,713	343,320	92,286
2億円 "	200	7,870	1,897,872	21,254	16,512	250,983	25,135
3億円 "	300	4,915	1,861,173	25,483	15,729	333,183	16,311
5億円 "	500	1,508	883,189	9,104	6,890	194,491	5,040
7億円 "	700	870	720,071	9,725	6,278	180,576	3,019
10億円 "	1 billion yen	702	946,330	16,435	7,516	266,768	2,444
20億円 "	2	132	315,593	6,258	4,093	101,309	454
30億円 "	3	66	251,863	3,226	2,312	87,928	240
50億円 "	5	16	92,757	1,562	337	35,550	49
70億円 "	7	18	154,090	768	335	47,258	68
100億円 "	10	12	300,946	8,537	868	112,568	42
合計 Total		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 Number of persons		申告状況 Statistics of filing returns											
		法定相続人員別被相続人数 Number of ancestors by number of legal heirs											
		0人 のもの Nobody	1人 のもの One	2人 のもの Pair	3人 のもの Three persons	4人 のもの Four persons	5人 のもの Five persons	6人 のもの Six persons	7人 のもの Seven persons	8人 のもの Eight persons	9人 のもの Nine persons	10人 のもの Ten persons	10人超 のもの Over ten persons
5 千万円以下 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 Over 50 million yen		219	7,862	20,620	25,345	10,664	2,477	800	343	145	98	41	39
1 億円 "	100	137	3,161	8,376	11,295	5,904	1,843	647	327	213	140	97	259
2 億円 "	200	26	632	1,860	2,772	1,733	489	178	97	43	28	18	54
3 億円 "	300	21	331	1,003	1,705	1,195	415	134	47	25	20	10	35
5 億円 "	500	6	98	289	499	393	149	36	22	7	2	3	6
7 億円 "	700	2	50	149	290	227	100	28	13	5	1	2	5
10 億円 "	1 billion yen	3	32	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	-	2	1	5	3	1	-	1	-	-	-	-
合計 Total		608	18,187	44,203	53,038	23,202	6,012	1,964	895	470	299	179	424

人数 Number of persons		課税状況 Statistics of taxation											
		法定相続人員別被相続人数 Number of ancestors by number of legal heirs											
		0人 のもの Nobody	1人 のもの One	2人 のもの Pair	3人 のもの Three persons	4人 のもの Four persons	5人 のもの Five persons	6人 のもの Six persons	7人 のもの Seven persons	8人 のもの Eight persons	9人 のもの Nine persons	10人 のもの Ten persons	10人超 のもの Over ten 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示したものである。

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

(3) 国税局別被相続人の数

(単位：人)

Number of ancestors by Regional Taxation Bureaus

(In persons)

国 税 局 Regional Taxation Bureau	申告状況 Statistics of filing returns													
	課 税 価 格 階 級 Taxable amount range													
	5千万円 以下	5千万円 超	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 50 million yen	Over 50 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	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 Regional Taxation Bureau	課税状況 Statistics of taxation													
	課 税 価 格 階 級 Taxable amount range													
	5千万円 以下	5千万円 超	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 50 million yen	Over 50 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	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 Type of properties acquired, etc.		申告状況 Statistics of filing returns					
		平成29年分 2017		平成30年分 2018			
		被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired	被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired		
		人 Person	百万円 Million yen	人 Person	百万円 Million yen		
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)	23,430	319,199	23,485	288,496
		畑(耕作権及び永小作権を含む。)	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。)	Housing land (including leasehold)	128,234	5,190,743	132,747	5,197,147
		山林	Forest land	22,477	79,481	22,841	77,238
		その他の土地	Other land	29,161	624,924	29,903	639,889
		計	Subtotal	実 130,593	6,802,401	実 135,240	6,798,385
	家屋、構築物	House, Structures		123,686	1,091,898	127,875	1,105,341
Business (agricultural) property	事業(農業)用財産	機械器具、農耕具、じゅう器、備品	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	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	1,674	7,017	1,708	7,180
		売掛金	Account receivable	2,598	8,160	2,672	7,625
		その他の財産	Other properties	6,214	33,526	6,497	35,857
		計	Subtotal	実 15,580	79,956	実 15,697	81,634
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	15,092	546,071	15,309	687,759
		同上以外の株式及び出資	Stocks and investment other than mentioned above	76,384	1,235,201	79,080	1,342,632
		公債及び社債	Public bond and Corporate bond	14,840	234,162	14,780	225,107
		投資・貸付信託受益証券	Investment/ Loan trust beneficiary certificate	41,728	704,931	42,974	737,116
		計	Subtotal	実 95,115	2,720,365	実 98,202	2,992,615
	現金、預貯金等	Cash, Deposit, etc.		143,297	5,905,403	148,881	6,243,819
Other properties	その他の財産	家庭用財産	Household properties	81,929	30,018	84,464	31,722
		生命保険金等	Life insurance amount, etc.	36,988	731,019	39,904	773,765
		退職手当金等	Retirement allowance, etc.	6,469	207,121	6,560	216,344
		立木の他	Standing timber Others	3,671	3,770	3,648	3,825
		計	Subtotal	実 112,762	1,077,311	実 118,749	1,117,596
	合計	Total	実 143,984	18,649,264	実 149,613	19,365,046	
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)	6,591	214,499	6,798	228,781
		債務	Obligation	122,468	1,497,433	128,918	1,488,627
		葬式費用	Funeral expenses	139,805	273,840	145,266	279,450
		計	Subtotal	実 141,610	1,771,273	実 147,073	1,768,077
	差引純資産価額	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	Donated property value (calendar-year taxation)	23,269	149,455	24,097	146,438	
	課税価額	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 Type of properties acquired, etc.		課税状況 Statistics of taxation				
		平成29年分 2017		平成30年分 2018		
		被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired	被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired	
		人 Person	百万円 Million yen	人 Person	百万円 Million yen	
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)	19,749	288,984	19,616	259,049	
	畑（耕作権及び永小作権を含む。） Farm land (including cultivation right and perennial tenant right)	24,450	557,448	24,469	564,426	
	宅地（借地権を含む。） Housing land (including leasehold)	98,085	4,587,113	101,629	4,586,327	
	山林 Forest land	18,725	72,425	19,046	70,199	
	その他の土地 Other land	24,757	589,991	25,338	601,772	
	計 Subtotal	実 100,072	6,095,961	実 103,704	6,081,773	
Business (agriculture) property 家屋、構築物 House, Structures	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 12,851	66,935	実 12,989	69,547	
Securities 有価証券 Stocks and investment to specified family company	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 77,037	2,540,439	実 79,829	2,773,267	
Other properties 現金、預貯金等 Cash, Deposit, etc.	現金、預貯金等 Cash, Deposit, etc.	111,330	5,283,602	115,925	5,589,038	
	家庭用財産 Household properties	64,490	23,858	66,575	25,901	
	その他の財産 Other properties	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 Others	3,168	3,440	3,104	3,399
	計 Subtotal	実 95,041	1,777,978	実 99,963	1,863,669	
	合計 Total	実 111,675	16,692,790	実 116,294	17,317,883	
Obligation, etc. 債務等 Donated property value (taxation system for settlement at the time of inheritance)	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	
	債務 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 110,517	1,448,069	実 115,026	1,435,946	
	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.