

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	
	外 Excluding	外 Excluding	外 Excluding	外 Excluding	
取得財産価額 Value of properties acquired	358,749	18,717,539	294,039	16,771,204	
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)	8,647	254,169	7,791	243,294	
債務控除額 Amount of deduction of liabilities	210,705	1,656,574	171,454	1,342,856	
暦年課税分贈与財産価額 Donated property value (calendar-year taxation)	40,500	140,125	36,756	130,455	
課税価額 Taxable amount	359,038	17,455,260	295,214	15,802,098	
相続税 Amount of inheritance tax	算出税額 Calculated amount of tax	310,784	2,678,893	294,198	2,629,038
	2割加算額 20% additional tax	41,635	61,289	41,218	61,114
	計 Total	310,784	2,740,182	294,198	2,690,151
税額控除 Tax credit	暦年課税分贈与税 Gift tax (calendar-year taxation)	10,458	8,624	9,950	8,098
	配偶者 Spouse	49,763	546,211	40,503	501,501
	未成年者 Minors	2,394	1,122	1,646	763
	障害者 Handicapped persons	13,999	18,270	8,471	13,567
	相次相続 Successive inheritance	10,990	47,761	8,906	33,801
	外国税額 Foreign tax	58	2,496	54	2,469
	計 Total	83,321	624,485	66,206	560,200
差引税額 Amount of tax after deduction			254,891	2,129,952	
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)			2,089	21,862	
医療法人持分税額 控除額 Amount of tax credit for interests in medical corporations			7	453	
小計 Subtotal			254,515	2,107,636	
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			1,317	37,137	
株式等納税猶予税額 Amount for tax payment postponed for equity			43	1,026	
特例株式等納税猶予税額 Amount of tax payment postponed for special equity			397	95,494	
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			11	385	
美術品納税猶予税額 Deferred tax amount on artworks			-	-	
事業用資産猶予税額 Deferred tax amount on business assets			-	-	
申告納税額 Amount of self-assessment inheritance tax	納付税額 Amount of tax payment		254,207	1,975,873	
	還付税額 Amount of refund		643	2,296	
災害減税法第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	147,801	6,843,774	115,267	5,351,436	

調査対象等： 「申告状況」は、令和元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2年10月31日までの申告（申告期限が令和2年11月2日の者については、同日までに提出された申告書を含む。）又は処理（更正、決定等）による事績を「申告書、決議書等」に基づいて作成した。

「課税状況」は、令和元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2年10月31日までの申告（申告期限が令和2年11月2日の者については、同日までに提出された申告書を含む。）又は処理（更正、決定等）による事績を「申告書、決議書等」に基づいて作成した。

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

Subject of survey, etc.:

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, 2020 (if declaration was due on November 2, 2020, declarations submitted by this due date are included) 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 2019.

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, 2020 (if declaration was due on November 2, 2020, declarations submitted by this due date are included) 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 2019 (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 26 年分 2014	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
27 2015	331,666	16,123,992	2,481,058	609,813	133,176	155,889	11,488,074	1,857,638	406,050	56,239
28 2016	338,424	16,388,984	2,512,720	591,719	136,891	272,714	14,571,365	2,431,078	548,148	103,043
29 2017	352,957	17,240,544	2,674,157	603,261	143,881	277,857	14,802,087	2,464,836	533,731	105,880
30 2018	365,440	17,986,447	2,873,775	680,540	149,481	290,500	15,599,946	2,625,677	541,882	111,728
令和元 2019	359,038	17,455,260	2,740,182	624,485	147,801	300,241	16,263,978	2,802,714	596,123	116,341
						295,214	15,802,098	2,690,151	560,200	115,267

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 26 年分 2014	人 Person	百万円 Million yen	人 Person	百万円 Million yen
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
令和元 2019	258,236	2,110,397	638	1,891
	254,207	1,975,873	643	2,296

(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	7,986	360,622	3,290	6,877	325,123	2,686	5,938	38,051	27	45
仙台 Sendai	14,529	644,738	6,153	12,397	580,581	4,995	10,622	56,121	38	74
関東信越 Kanto Shinetsu	48,058	2,179,186	19,760	40,195	1,963,848	15,723	34,482	211,801	78	196
東京 Tokyo	117,656	6,419,861	49,518	91,488	5,807,114	36,145	79,536	868,907	188	507
金沢 Kanazawa	7,798	325,317	3,084	6,805	298,199	2,593	5,798	28,800	12	27
名古屋 Nagoya	54,667	2,482,178	21,589	45,684	2,254,963	17,274	38,914	255,155	72	114
大阪 Osaka	55,930	2,754,601	23,167	46,801	2,503,118	18,448	40,297	306,441	82	1,026
広島 Hiroshima	17,849	777,868	7,543	15,340	705,643	6,220	13,192	74,159	33	50
高松 Takamatsu	10,013	445,694	4,142	8,729	405,601	3,448	7,376	38,970	23	43
福岡 Fukuoka	12,679	581,017	5,119	10,836	523,155	4,151	9,388	56,527	43	65
熊本 Kumamoto	8,551	344,247	3,429	7,252	306,935	2,775	6,252	27,392	25	121
沖縄 Okinawa	3,322	139,931	1,007	2,810	127,818	809	2,412	13,548	22	28
合計 Total	359,038	17,455,260	147,801	295,214	15,802,098	115,267	254,207	1,975,873	643	2,296

(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	
For the current year 本年分	申告額 Self-assessment amount	295,310	15,784,347	254,517	115,267
	修正申告による増差額 Amount increased by amended returns	2,802	28,709	4,384	2,192
	更正による増差額 Amount increased by correction	-	-	-	-
	更正等による減差額 Amount reduced by correction, etc.	1,409	△ 10,958	2,155	1,096
	決定額 Amount determined	-	-	-	-
合計 Total	実 295,214	15,802,098	実 254,207	1,975,873	実 115,267
For the preceding years 過年分	申告額 Self-assessment amount	7,886	278,537	7,159	3,924
	修正申告による増差額 Amount increased by amended returns	21,105	254,715	28,806	12,796
	更正による増差額 Amount increased by correction	64	5,108	113	62
	更正等による減差額 Amount reduced by correction, etc.	9,103	△ 135,173	11,953	5,701
	決定額 Amount determined	35	2,500	35	26
合計 Total	実 37,744	405,686	実 47,261	47,155	実 19,534
Grand Total 合計	申告額 Self-assessment amount	303,196	16,062,883	261,676	119,191
	修正申告による増差額 Amount increased by amended returns	23,907	283,424	33,190	14,988
	更正による増差額 Amount increased by correction	64	5,108	113	62
	更正等による減差額 Amount reduced by correction, etc.	10,512	△ 146,131	14,108	6,797
	決定額 Amount determined	35	2,500	35	26
合計 Total	実 332,958	16,207,784	実 301,468	2,023,028	実 134,801

調査対象等： 「本年分」は、令和元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2年10月31日までの申告（申告期限が令和2年11月2日の者については、同日までに提出された申告書を含む。）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30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、令和元年11月1日から令和2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29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、令和元年7月1日から令和2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 2019 (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, 2020 (if declaration was due on November 2, 2020, declarations submitted by this due date are included), 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 2018 (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, 2019 and June 30, 2020, and with respect to persons who acquired property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance before 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 July 1, 2019, and June 30, 2020, 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
For the current year 本年分	30	2	839	94	-	-
For the preceding years 過年分	17,701	4,412	5,667	1,557	1,916	3,594
合計 Total	17,731	4,414	6,506	1,650	1,916	3,594

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
				百万円 Million yen	百万円 Million yen		
5千万円以下 Less than 50 million yen		人 Person	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 Person
5千万円超 Over 50 million yen							
1億円	100	32,016	1,226,667	20,836	8,227	6,633	76,540
2億円	200	68,209	4,803,517	56,408	38,584	150,001	187,366
3億円	300	32,012	4,355,000	44,927	38,254	346,933	97,178
5億円	500	7,791	1,881,396	23,256	16,213	248,242	24,943
7億円	700	4,686	1,763,891	19,879	16,524	316,266	15,486
10億円	1 billion yen	1,436	838,242	11,700	7,088	187,524	4,736
20億円	2	840	692,727	9,797	5,496	172,106	2,865
30億円	3	601	796,527	14,923	5,751	224,151	2,078
50億円	5	126	301,142	5,803	1,275	100,727	415
70億円	7	45	171,017	1,805	736	56,039	169
100億円	10	13	73,216	125	563	22,071	51
合計 Total		9	75,302	16,679	683	27,752	29
		17	470,091	27,063	555	116,961	63
		147,801	17,448,734	253,201	139,948	1,975,404	411,919

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
				百万円 Million yen	百万円 Million yen		
5千万円以下 Less than 50 million yen		人 Person	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 Person
5千万円超 Over 50 million yen							
1億円	100	11,303	502,053	12,786	3,177	6,633	20,081
2億円	200	58,572	4,157,037	53,856	35,260	150,001	154,953
3億円	300	29,915	4,092,504	44,581	37,165	346,933	89,937
5億円	500	7,742	1,869,712	23,236	16,193	248,242	24,816
7億円	700	4,662	1,754,536	19,879	16,341	316,266	15,418
10億円	1 billion yen	1,428	833,531	11,700	7,047	187,524	4,723
20億円	2	835	688,777	9,797	5,492	172,106	2,845
30億円	3	600	795,429	14,923	5,750	224,151	2,075
50億円	5	126	301,142	5,803	1,275	100,727	415
70億円	7	45	171,017	1,805	736	56,039	169
100億円	10	13	73,216	125	563	22,071	51
合計 Total		9	75,302	16,679	683	27,752	29
		17	470,091	27,063	555	116,961	63
		115,267	15,784,347	242,232	130,236	1,975,404	315,575

調査対象等： 「申告状況」は、令和元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2年10月31日までの申告（申告期限が令和2年11月2日の者については、同日までに提出された申告書を含む。）による課税事績を「申告書（修正申告書を除く）」に基づいて作成した。

「課税状況」は、令和元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2年10月31日までの申告（申告期限が令和2年11月2日の者については、同日までに提出された申告書を含む。）による課税事績を「申告書（修正申告書を除く）」に基づいて作成した。

(注) 「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, 2020 (if declaration was due on November 2, 2020, declarations submitted by this due date are included) 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 2019.

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, 2020 (if declaration was due on November 2, 2020, declarations submitted by this due date are included) 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 2019 (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		211	5,975	11,934	10,660	2,631	439	94	28	19	8	3	14
5 千万円超 Over 50 million yen		265	7,983	21,034	24,813	10,358	2,373	766	303	156	76	42	40
1 億円 "	100	138	3,318	8,573	10,886	5,889	1,660	584	329	197	129	95	214
2 億円 "	200	33	611	1,833	2,700	1,659	551	163	87	42	35	30	47
3 億円 "	300	19	298	976	1,622	1,135	382	134	45	25	19	8	23
5 億円 "	500	6	89	303	486	359	108	44	19	10	3	4	5
7 億円 "	700	-	45	156	299	198	88	28	12	6	5	1	2
10 億円 "	1 billion yen	2	17	109	195	188	62	16	5	4	1	1	1
20 億円 "	2	1	9	23	39	35	12	6	1	-	-	-	-
30 億円 "	3	-	2	7	12	10	11	2	-	-	-	1	-
50 億円 "	5	-	-	-	5	6	1	-	1	-	-	-	-
70 億円 "	7	-	-	3	2	3	1	-	-	-	-	-	-
100 億円 "	10	-	1	2	5	5	3	-	-	1	-	-	-
合計 Total		675	18,348	44,953	51,724	22,476	5,691	1,837	830	460	276	185	346

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		159	3,968	5,527	1,582	40	17	5	3	-	1	1	-
5 千万円超 Over 50 million yen		260	7,681	19,370	20,724	7,890	1,739	523	211	105	41	23	5
1 億円 "	100	137	3,233	8,191	9,995	5,383	1,555	542	311	186	120	89	173
2 億円 "	200	33	599	1,823	2,685	1,648	551	162	87	42	35	30	47
3 億円 "	300	19	293	970	1,616	1,131	380	134	44	25	19	8	23
5 億円 "	500	6	83	303	485	358	108	44	19	10	3	4	5
7 億円 "	700	-	45	156	298	195	87	28	12	6	5	1	2
10 億円 "	1 billion yen	2	17	109	194	188	62	16	5	4	1	1	1
20 億円 "	2	1	9	23	39	35	12	6	1	-	-	-	-
30 億円 "	3	-	2	7	12	10	11	2	-	-	-	1	-
50 億円 "	5	-	-	-	5	6	1	-	1	-	-	-	-
70 億円 "	7	-	-	3	2	3	1	-	-	-	-	-	-
100 億円 "	10	-	1	2	5	5	3	-	-	1	-	-	-
合計 Total		617	15,931	36,484	37,642	16,892	4,527	1,462	694	379	225	158	256

(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	634	1,675	692	138	92	27	16	12	3	1	-	-	-	3,290
仙台 Sendai	1,134	3,188	1,320	261	159	49	25	16	1	-	-	-	-	6,153
関東信越 Kanto Shinetsu	4,011	9,682	4,193	937	576	183	105	56	8	8	-	1	-	19,760
東京 Tokyo	13,230	20,215	10,249	2,692	1,727	546	398	336	84	22	5	3	11	49,518
金沢 Kanazawa	519	1,635	672	147	70	21	9	8	3	-	-	-	-	3,084
名古屋 Nagoya	4,063	10,286	4,963	1,224	706	190	92	50	5	3	2	2	3	21,589
大阪 Osaka	4,670	10,662	5,211	1,345	780	271	127	73	12	6	5	3	2	23,167
広島 Hiroshima	1,389	3,956	1,644	300	164	53	17	13	4	2	-	-	1	7,543
高松 Takamatsu	708	2,143	915	224	103	24	9	12	3	-	1	-	-	4,142
福岡 Fukuoka	901	2,537	1,148	280	171	40	22	14	3	3	-	-	-	5,119
熊本 Kumamoto	625	1,816	727	142	82	19	12	6	-	-	-	-	-	3,429
沖縄 Okinawa	132	414	278	101	56	13	8	5	-	-	-	-	-	1,007
合 計 Total	32,016	68,209	32,012	7,791	4,686	1,436	840	601	126	45	13	9	17	147,801

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	336	1,422	642	135	92	27	16	12	3	1	-	-	-	2,686
仙台 Sendai	526	2,732	1,231	257	158	49	25	16	1	-	-	-	-	4,995
関東信越 Kanto Shinetsu	1,597	8,355	3,908	929	573	183	105	56	8	8	-	1	-	15,723
東京 Tokyo	3,534	17,266	9,558	2,672	1,717	543	394	336	84	22	5	3	11	36,145
金沢 Kanazawa	266	1,428	641	147	70	21	9	8	3	-	-	-	-	2,593
名古屋 Nagoya	1,419	8,897	4,690	1,219	704	188	92	50	5	3	2	2	3	17,274
大阪 Osaka	1,843	9,139	4,854	1,340	776	270	126	72	12	6	5	3	2	18,448
広島 Hiroshima	656	3,465	1,549	298	162	53	17	13	4	2	-	-	1	6,220
高松 Takamatsu	351	1,869	854	223	102	24	9	12	3	-	1	-	-	3,448
福岡 Fukuoka	418	2,152	1,052	279	170	38	22	14	3	3	-	-	-	4,151
熊本 Kumamoto	304	1,532	678	142	82	19	12	6	-	-	-	-	-	2,775
沖縄 Okinawa	53	315	258	101	56	13	8	5	-	-	-	-	-	809
合 計 Total	11,303	58,572	29,915	7,742	4,662	1,428	835	600	126	45	13	9	17	115,267

(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30年分 2018		令和元年分 2019			
		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)	23,485	288,496	22,468	263,059
		畑(耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	29,079	595,616	27,790	527,792
		宅地(借地権を含む。)	Housing land (including leasehold)	132,747	5,197,147	130,697	4,991,397
		山林	Forest land	22,841	77,238	21,985	67,020
		その他の土地	Other land	29,903	639,889	29,490	601,938
		計	Subtotal	実 135,240	6,798,385	実 133,104	6,451,206
	家屋、構築物	House, Structures		127,875	1,105,341	126,072	1,068,606
Business (agriculture) 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	10,743	30,971	10,125	27,574
		商品、製品、半製品、原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	1,708	7,180	1,546	6,156
		売掛金	Account receivable	2,672	7,625	2,410	6,477
		その他の財産	Other properties	6,497	35,857	6,160	48,581
		計	Subtotal	実 15,697	81,634	実 14,848	88,788
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	15,309	687,759	14,863	690,874
		同上以外の株式及び出資	Stocks and investment other than mentioned above	79,080	1,342,632	78,699	1,117,537
		公債及び社債	Public bond and Corporate bond	14,780	225,107	13,839	239,631
		投資・貸付信託受益証券	Investment/ Loan trust beneficiary certificate	42,974	737,116	42,362	673,662
		計	Subtotal	実 98,202	2,992,615	実 96,835	2,721,703
	現金、預貯金等	Cash, Deposit, etc.		148,881	6,243,819	147,244	6,290,956
Other properties	その他の財産	家庭用財産	Household properties	84,464	31,722	82,298	30,988
		生命保険金等	Life insurance amount, etc.	39,904	773,765	40,339	759,378
		退職手当金等	Retirement allowance, etc.	6,560	216,344	6,297	212,452
		立木の他	Standing timber Others	3,648 118,749	3,825 1,117,596	3,556 118,356	3,845 1,084,177
		計	Subtotal	実 125,152	2,111,530	実 124,649	2,059,852
	合計	Total		実 149,613	19,365,046	実 147,904	18,712,100
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)	6,798	228,781	6,743	253,201
		債務	Obligation	128,918	1,488,627	128,557	1,385,132
		葬式費用	Funeral expenses	145,266	279,450	143,762	271,383
		計	Subtotal	実 147,073	1,768,077	実 145,493	1,656,515
		差引純資産価額	Amount of calculated net assets	149,481	17,825,749	147,801	17,308,786
	暦年課税分贈与財産価額	Donated property value (calendar-year taxation)	24,097	146,438	24,012	139,948	
	課税価格	Taxable amount		149,481	17,972,187	147,801	17,448,734

調査対象等： 1 令和元年分は、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2年10月31日までの申告（申告期限が令和2年11月2日の者については、同日までに提出された申告書を含む。）による課税実績を「申告書（修正申告書を除く。）」に基づいて作成した。

2 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実績を「申告書（修正申告書を除く。）」に基づいて作成した。

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

2 「被相続人の数」欄の「実」は、実人員を示す。

Subject of survey, etc.: 1 The table for 2019 was prepared on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed through October 31, 2020 (if declaration was due on November 2, 2020, declarations submitted by this due date are included) 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 2019.

2 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.

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30年分 2018		令和元年分 2019	
		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)	19,616	259,049	18,829	236,084
	畑（耕作権及び永小作権を含む。） Farm land (including cultivation right and perennial tenant right)	24,469	564,426	23,400	498,845
	宅地（借地権を含む。） Housing land (including leasehold)	101,629	4,586,327	100,199	4,399,231
	山林 Forest land	19,046	70,199	18,402	60,649
	その他の土地 Other land	25,338	601,772	24,938	566,169
	計 Subtotal	実 103,704 Actual	6,081,773	実 102,230 Actual	5,760,979
家屋、構築物 House, Structures	98,476	914,688	97,232	879,267	
Business (agriculture) 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	8,925	25,974	8,440	23,234
	商品、製品、半製品、原材料、農産物等 Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	1,289	5,814	1,174	5,065
	売掛金 Account receivable	2,126	6,269	1,912	5,151
	その他の財産 Other properties	5,301	31,491	5,018	44,245
	計 Subtotal	実 12,989 Actual	69,547	実 12,276 Actual	77,695
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	13,154	664,282	12,613	665,593
	同上以外の株式及び出資 Stocks and investment other than mentioned above	64,478	1,219,266	64,084	1,036,218
	公債及び社債 Public bond and Corporate bond	12,526	206,984	11,795	222,970
	投資・貸付信託受益証券 Investment/ Loan trust beneficiary certificate	35,933	682,734	35,435	621,253
	計 Subtotal	実 79,829 Actual	2,773,267	実 78,640 Actual	2,546,034
現金、預貯金等 Cash, Deposit, etc.	115,925	5,589,038	114,901	5,643,362	
Other properties その他の財産	家庭用財産 Household properties	66,575	25,901	64,949	25,306
	生命保険金等 Life insurance amount, etc.	33,585	678,750	34,126	666,130
	退職手当金等 Retirement allowance, etc.	5,058	193,545	4,814	189,143
	立木の他 Standing timber Others	3,104 95,193	3,399 987,976	3,055 94,904	3,350 961,148
	計 Subtotal	実 99,963 Actual	1,863,669	実 99,677 Actual	1,819,771
合計 Total	実 116,294 Actual	17,317,883	実 115,208 Actual	16,752,414	
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)	6,046	217,983	6,000	242,232
	債務 Obligation	103,165	1,213,585	103,021	1,124,023
	葬式費用 Funeral expenses	113,785	222,361	112,838	216,512
計 Subtotal	実 115,026 Actual	1,435,946	実 114,032 Actual	1,340,535	
差引純資産価額 Amount of calculated net assets	116,341	16,099,920	115,267	15,654,111	
暦年課税分贈与財産価額 Donated property value (calendar-year taxation)	21,549	136,061	21,478	130,236	
課税価格 Taxable amount	116,341	16,235,981	115,267	15,784,347	

調査対象等： 1 令和元年分は、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2年10月31日までの申告（申告期限が令和2年11月2日の者については、同日までに提出された申告書を含む。）による課税事績を「申告書（修正申告書を除く。）」に基づいて作成した。

2 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。

(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 2019 was prepared on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed through October 31, 2020 (if declaration was due on November 2, 2020, declarations submitted by this due date are included) 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 2019 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

2 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 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).

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.