

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	
取得財産価額	Value of properties acquired	Person 1 Excluding 371,323	百万円 2 19,363,813	Person 1 Excluding 306,149	百万円 2 17,434,126	
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)	8,837	228,869	8,004	218,521	
債務控除額	Amount of deduction of liabilities	219,502	1,677,302	179,975	1,382,627	
暦年課税分贈与財産価額	Donated property value (calendar-year taxation)	41,578	150,402	37,966	140,556	
<b>課税価格</b>	<b>Taxable amount</b>	<b>371,646</b>	<b>18,065,782</b>	<b>307,333</b>	<b>16,410,575</b>	
Amount of inheritance tax	算出税額	322,569	2,746,561	306,256	2,694,660	
	2割加算額	43,787	55,480	43,421	55,394	
Tax credit	<b>計 Total</b>	<b>322,569</b>	<b>2,802,041</b>	<b>306,256</b>	<b>2,750,054</b>	
	暦年課税分贈与税	10,186	12,438	9,700	12,012	
	配偶者	51,371	541,936	42,416	493,991	
	未成年者	2,721	1,073	1,881	817	
	障害者	13,973	18,778	8,492	13,995	
	相次相続	12,099	43,027	9,959	30,037	
	外国税額	50	4,458	44	4,137	
	<b>計 Total</b>	<b>85,686</b>	<b>621,710</b>	<b>68,918</b>	<b>554,989</b>	
	差引税額	Amount of tax after deduction			264,886	2,195,064
	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	15,253
医療法人持分税額控除額	Amount of tax credit for interests in medical corporations			8	622	
小計	Subtotal			264,548	2,179,189	
農地等納税猶予税額	Amount for tax payment postponed for agricultural land			1,363	45,667	
株式等納税猶予税額	Amount for tax payment postponed for equity			33	637	
特例株式等納税猶予税額	Amount of tax payment postponed for special equity			426	40,985	
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			10	353	
美術品納税猶予税額	Deferred tax amount on artworks			-	-	
事業用資産納税猶予税額	Deferred tax amount on business assets			-	-	
Amount of self- assessors' inheritance tax	申告納税額			264,211	2,092,818	
	還付税額			564	1,220	
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	153,023	7,140,348	120,372	5,581,068	

調査対象等： 「申告状況」は、令和2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3年10月31日までの申告（申告期限が令和3年11月1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2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3年10月31日までの申告（申告期限が令和3年11月1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, 2021 (if declaration was due on November 1, 2021, 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 2020.

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, 2021 (if declaration was due on November 1, 2021, 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 2020 (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

区分 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 27 年分 2015	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
28 2016	331,666	16,123,992	2,481,058	609,813	133,176	272,714	14,571,365	2,431,078	548,148	103,043
29 2017	338,424	16,388,984	2,512,720	591,719	136,891	277,857	14,802,087	2,464,836	533,731	105,880
30 2018	352,957	17,240,544	2,674,157	603,261	143,881	290,500	15,599,946	2,625,677	541,882	111,728
令和元 2019	365,440	17,986,447	2,873,775	680,540	149,481	300,241	16,263,978	2,802,714	596,123	116,341
2 2020	359,038	17,455,260	2,740,182	624,485	147,801	295,214	15,802,098	2,690,151	560,200	115,267
	371,646	18,065,782	2,802,041	621,710	153,023	307,333	16,410,575	2,750,054	554,989	120,372

区分 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 27 年分 2015	人 Person	百万円 Million yen	人 Person	百万円 Million yen
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
2 2020	254,207	1,975,873	643	2,296
	264,211	2,092,818	564	1,220

(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	8,374	374,679	3,433	7,297	340,848	2,858	6,269	36,692	10	15
仙台 Sendai	14,986	649,770	6,234	12,911	586,568	5,117	11,068	54,635	41	46
関東信越 Kanto Shinetsu	49,838	2,248,924	20,417	41,743	2,033,829	16,314	35,790	221,569	52	122
東京 Tokyo	122,237	6,598,404	51,734	95,805	5,980,539	38,258	83,114	901,166	160	415
金沢 Kanazawa	7,956	332,205	3,194	6,963	303,490	2,692	5,855	28,120	9	12
名古屋 Nagoya	55,944	2,526,757	22,086	46,981	2,301,780	17,782	39,958	265,385	73	104
大阪 Osaka	58,870	2,992,763	24,210	49,647	2,738,342	19,470	42,670	368,292	100	291
広島 Hiroshima	18,080	783,801	7,596	15,598	711,641	6,300	13,351	69,056	35	57
高松 Takamatsu	9,960	433,041	4,168	8,660	393,988	3,480	7,387	37,888	13	25
福岡 Fukuoka	13,278	603,022	5,434	11,324	545,643	4,413	9,777	63,561	26	47
熊本 Kumamoto	8,844	370,890	3,523	7,544	332,620	2,861	6,470	30,920	25	55
沖縄 Okinawa	3,279	151,527	994	2,860	141,288	827	2,502	15,534	20	30
合計 Total	371,646	18,065,782	153,023	307,333	16,410,575	120,372	264,211	2,092,818	564	1,220

(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	307,425	16,393,707	264,455	2,091,460	120,372
	修正申告による増差額 Amount increased by amended returns	3,335	28,946	5,304	5,441	2,653
	更正による増差額 Amount increased by correction	1	7	3	2	1
	更正等による減差額 Amount reduced by correction, etc.	1,357	△ 12,085	2,054	△ 4,085	1,059
	決定額 Amount determined	-	-	-	-	-
	<b>実 Total</b>	<b>307,333</b>	<b>16,410,575</b>	<b>実 264,211</b>	<b>2,092,818</b>	<b>実 120,372</b>
For the preceding years 過 years 分	申告額 Self-assessment amount	13,769	744,179	12,287	111,464	5,938
	修正申告による増差額 Amount increased by amended returns	15,496	194,997	21,047	45,467	9,691
	更正による増差額 Amount increased by correction	45	11,504	67	5,840	35
	更正等による減差額 Amount reduced by correction, etc.	8,226	△ 113,060	10,901	△ 32,912	5,222
	決定額 Amount determined	28	2,309	28	436	18
	<b>実 Total</b>	<b>37,085</b>	<b>839,928</b>	<b>実 43,560</b>	<b>130,296</b>	<b>実 18,408</b>
Grand Total 合計	申告額 Self-assessment amount	321,194	17,137,904	276,742	2,202,924	126,310
	修正申告による増差額 Amount increased by amended returns	18,831	223,925	26,351	50,908	12,344
	更正による増差額 Amount increased by correction	46	11,511	70	5,843	36
	更正等による減差額 Amount reduced by correction, etc.	9,583	△ 125,145	12,955	△ 36,996	6,281
	決定額 Amount determined	28	2,309	28	436	18
	<b>実 Total</b>	<b>344,418</b>	<b>17,250,503</b>	<b>実 307,771</b>	<b>2,223,114</b>	<b>実 138,780</b>

調査対象等： 「本年分」は、令和2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3年10月31日までの申告（申告期限が令和3年11月1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 years 分」は、平成31年1月1日から令和元年12月31日までに相続、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2年11月1日から令和3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30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2年7月1日から令和3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 2020 (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, 2021 (if declaration was due on November 1, 2021, 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 2019 (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, 2020 and June 30, 2021, and with respect to persons who acquired property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance before 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 July 1, 2020, and June 30, 2021, 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	45	4	978	101	1	3
For the preceding years 過 years 分	10,563	3,343	3,889	1,198	919	2,227
<b>合計 Total</b>	<b>10,608</b>	<b>3,347</b>	<b>4,867</b>	<b>1,299</b>	<b>920</b>	<b>2,230</b>

調査対象等： 「(4) 課税状況における申告又は処理の別」と同じである。

Subject of survey, etc.: The subjects are the same as in “(4) Statistics of filing returns or cases processed of Statistics of taxation”.

## 5-2 課税価格階級別

## Breakdown of Taxable amount class

## (1) 人員、課税価格、税額

Number of persons, Taxable amount, and Amount of tax

課税価格階級 Taxable amount class		申告状況 Statistics of filing returns					納付税額 Amount of tax payment	法定相続人の数 Number of legal heirs
		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		
5千万円以下 Less than 50 million yen		32,971	1,265,375	19,389	8,219	8,784	78,568	
5千万円超 Over 50 million yen		70,641	4,977,314	54,858	39,666	157,290	193,209	
1億円 "	100	33,144	4,506,762	44,899	36,811	362,006	100,457	
2億円 "	200	8,049	1,939,596	20,707	17,060	258,985	25,574	
3億円 "	300	4,841	1,830,034	27,039	17,257	332,357	15,758	
5億円 "	500	1,538	898,945	12,980	7,013	200,429	5,064	
7億円 "	700	860	710,568	12,207	5,115	176,873	2,933	
10億円 "	1 billion yen	747	992,980	20,691	5,542	282,480	2,572	
20億円 "	2	144	341,990	3,900	2,749	110,045	500	
30億円 "	3	52	195,993	4,012	586	65,122	173	
50億円 "	5	13	77,312	522	929	29,564	56	
70億円 "	7	5	38,745	88	105	10,371	19	
100億円 "	10	18	283,826	5,955	9,377	97,154	60	
合計 Total		153,023	18,059,440	227,247	150,429	2,091,460	424,943	

課税価格階級 Taxable amount class		課税状況 Statistics of taxation					納付税額 Amount of tax payment	法定相続人の数 Number of legal heirs
		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		
5千万円以下 Less than 50 million yen		11,774	523,292	11,801	3,284	8,784	20,804	
5千万円超 Over 50 million yen		61,387	4,355,350	52,425	35,974	157,290	161,925	
1億円 "	100	31,056	4,244,182	44,516	36,056	362,006	93,150	
2億円 "	200	7,985	1,924,233	20,707	16,673	258,985	25,420	
3億円 "	300	4,810	1,818,444	27,039	17,225	332,357	15,672	
5億円 "	500	1,528	893,255	12,980	6,989	200,429	5,044	
7億円 "	700	855	706,506	12,207	5,053	176,873	2,925	
10億円 "	1 billion yen	745	990,578	20,691	5,542	282,480	2,570	
20億円 "	2	144	341,990	3,900	2,749	110,045	500	
30億円 "	3	52	195,993	4,012	586	65,122	173	
50億円 "	5	13	77,312	522	929	29,564	56	
70億円 "	7	5	38,745	88	105	10,371	19	
100億円 "	10	18	283,826	5,955	9,377	97,154	60	
合計 Total		120,372	16,393,707	216,842	140,541	2,091,460	328,318	

調査対象等：

「申告状況」は、令和2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3年10月31日までの申告（申告期限が令和3年11月1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2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3年10月31日までの申告（申告期限が令和3年11月1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, 2021 (if declaration was due on November 1, 2021, 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 2020.

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, 2021 (if declaration was due on November 1, 2021, 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 2020 (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)

課税価格階級 Taxable amount range		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		215	6,179	12,668	10,644	2,662	412	99	34	20	8	7	23	
5 千万円 超 Over 50 million yen		244	8,342	22,088	25,684	10,505	2,400	720	335	149	87	46	41	
1 億円 "	100	144	3,376	9,164	11,311	5,742	1,749	635	314	249	122	115	223	
2 億円 "	200	41	685	1,861	2,804	1,720	548	146	86	53	27	25	53	
3 億円 "	300	16	341	1,046	1,625	1,198	376	118	53	22	18	11	17	
5 億円 "	500	2	100	311	519	414	129	27	15	6	5	5	5	
7 億円 "	700	3	48	177	276	198	107	26	10	4	3	4	4	
10 億円 "	1 billion yen	2	34	152	224	213	78	25	8	3	4	-	4	
20 億円 "	2	-	11	23	39	47	15	5	1	2	-	1	-	
30 億円 "	3	-	2	13	15	11	10	1	-	-	-	-	-	
50 億円 "	5	-	2	4	1	3	1	1	-	-	-	-	1	
70 億円 "	7	-	-	-	2	2	1	-	-	-	-	-	-	
100 億円 "	10	-	1	1	7	9	-	-	-	-	-	-	-	
合計 Total		667	19,121	47,508	53,151	22,724	5,826	1,803	856	508	274	214	371	

課税価格階級 Taxable amount range		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		177	4,109	5,893	1,521	49	12	6	2	5	-	-	-	
5 千万円 超 Over 50 million yen		244	8,034	20,428	21,905	8,104	1,783	499	226	94	48	14	8	
1 億円 "	100	143	3,300	8,780	10,446	5,240	1,632	592	291	225	117	100	190	
2 億円 "	200	41	657	1,856	2,789	1,708	546	145	85	53	27	25	53	
3 億円 "	300	16	334	1,043	1,611	1,193	375	117	53	22	18	11	17	
5 億円 "	500	2	95	310	516	413	129	27	15	6	5	5	5	
7 億円 "	700	3	45	176	275	198	107	26	10	4	3	4	4	
10 億円 "	1 billion yen	2	32	152	224	213	78	25	8	3	4	-	4	
20 億円 "	2	-	11	23	39	47	15	5	1	2	-	1	-	
30 億円 "	3	-	2	13	15	11	10	1	-	-	-	-	-	
50 億円 "	5	-	2	4	1	3	1	1	-	-	-	-	1	
70 億円 "	7	-	-	-	2	2	1	-	-	-	-	-	-	
100 億円 "	10	-	1	1	7	9	-	-	-	-	-	-	-	
合計 Total		628	16,622	38,679	39,351	17,190	4,689	1,444	691	414	222	160	282	

(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 Less than 50 million yen	5千万円 超 Over 50 million yen	1億円 超 Over 100 million yen	2億円 超 Over 200 million yen	3億円 超 Over 300 million yen	5億円 超 Over 500 million yen	7億円 超 Over 700 million yen	10億円 超 Over 1 billion yen	20億円 超 Over 2 billion yen	30億円 超 Over 3 billion yen	50億円 超 Over 5 billion yen	70億円 超 Over 7 billion yen	100億円 超 Over 10 billion yen	合計 Total
札幌 Sapporo	606	1,789	720	156	104	26	19	10	3	-	-	-	-	3,433
仙台 Sendai	1,151	3,174	1,374	308	161	36	13	14	2	1	-	-	-	6,234
関東信越 Kanto Shinetsu	4,095	10,104	4,294	983	561	174	109	79	12	4	2	-	-	20,417
東京 Tokyo	13,706	21,057	10,754	2,823	1,799	682	388	388	88	30	7	4	8	51,734
金沢 Kanazawa	519	1,721	699	136	80	20	13	5	1	-	-	-	-	3,194
名古屋 Nagoya	4,228	10,609	5,008	1,169	683	189	115	70	7	2	1	-	5	22,086
大阪 Osaka	4,807	11,076	5,509	1,417	852	255	131	120	26	10	2	1	4	24,210
広島 Hiroshima	1,387	3,995	1,610	325	185	48	21	24	-	1	-	-	-	7,596
高松 Takamatsu	754	2,158	919	177	113	25	13	5	2	2	-	-	-	4,168
福岡 Fukuoka	981	2,738	1,198	286	143	49	16	20	1	-	1	-	1	5,434
熊本 Kumamoto	635	1,847	753	165	80	21	11	7	2	2	-	-	-	3,523
沖縄 Okinawa	102	373	306	104	80	13	11	5	-	-	-	-	-	994
合 計 Total	32,971	70,641	33,144	8,049	4,841	1,538	860	747	144	52	13	5	18	153,023

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 Less than 50 million yen	5千万円 超 Over 50 million yen	1億円 超 Over 100 million yen	2億円 超 Over 200 million yen	3億円 超 Over 300 million yen	5億円 超 Over 500 million yen	7億円 超 Over 700 million yen	10億円 超 Over 1 billion yen	20億円 超 Over 2 billion yen	30億円 超 Over 3 billion yen	50億円 超 Over 5 billion yen	70億円 超 Over 7 billion yen	100億円 超 Over 10 billion yen	合計 Total
札幌 Sapporo	331	1,544	665	156	104	26	19	10	3	-	-	-	-	2,858
仙台 Sendai	542	2,767	1,281	301	160	36	13	14	2	1	-	-	-	5,117
関東信越 Kanto Shinetsu	1,605	8,772	4,029	972	556	174	109	79	12	4	2	-	-	16,314
東京 Tokyo	3,801	18,219	10,064	2,803	1,785	676	386	387	88	30	7	4	8	38,258
金沢 Kanazawa	264	1,511	664	135	79	20	13	5	1	-	-	-	-	2,692
名古屋 Nagoya	1,547	9,270	4,734	1,161	682	188	115	70	7	2	1	-	5	17,782
大阪 Osaka	1,861	9,649	5,165	1,407	846	252	128	119	26	10	2	1	4	19,470
広島 Hiroshima	675	3,510	1,515	323	183	48	21	24	-	1	-	-	-	6,300
高松 Takamatsu	399	1,888	859	174	113	25	13	5	2	2	-	-	-	3,480
福岡 Fukuoka	420	2,381	1,096	285	143	49	16	20	1	-	1	-	1	4,413
熊本 Kumamoto	297	1,583	694	165	79	21	11	7	2	2	-	-	-	2,861
沖縄 Okinawa	32	293	290	103	80	13	11	5	-	-	-	-	-	827
合 計 Total	11,774	61,387	31,056	7,985	4,810	1,528	855	745	144	52	13	5	18	120,372

(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				
		令和元年分 2019		令和2年分 2020		
		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)	22,468	263,059	23,001	255,827
		畑（耕作権及び永小作権を含む。） Farm land (including cultivation right and perennial tenant right)	27,790	527,792	28,329	546,998
		宅地（借地権を含む。） Housing land (including leasehold)	130,697	4,991,397	135,197	5,190,556
		（内配偶者居住権に基づく敷地利用権） (Right to use the grounds based on spouse's right to residence)	内 Including -	内 Including -	内 Including 993	内 Including 6,988
		山林 Forest land	21,985	67,020	22,853	73,903
		その他の土地 Other land	29,490	601,938	30,731	656,542
	計 Subtotal	実 133,104	6,451,206	実 137,700	6,723,826	
Business (agriculture) property	家屋、構築物 House, Structures (内配偶者居住権) (Spouse's right to residence)	機械器具、農耕具、じゅう器、備品 Machinery, Implements, Utensils, Equipment	10,125	27,574	10,374	28,761
		商品、製品、半製品、原材料、農産物等 Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	1,546	6,156	1,496	4,942
		売掛金 Account receivable	2,410	6,477	2,344	6,007
		その他の財産 Other properties	6,160	48,581	6,490	35,156
	計 Subtotal	実 14,848	88,788	実 15,251	74,866	
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	14,863	690,874	15,101	625,701
		同上以外の株式及び出資 Stocks and investment other than mentioned above	78,699	1,117,537	82,042	1,198,621
		公債及び社債 Public bond and Corporate bond	13,839	239,631	13,568	219,740
		投資・貸付信託受益証券 Investment/ Loan trust beneficiary certificate	42,362	673,662	44,011	700,934
		計 Subtotal	実 96,835	2,721,703	実 100,148	2,744,997
Other properties	現金、預貯金等 Cash, Deposit, etc.	家庭用財産 Household properties	82,298	30,988	84,732	32,463
		生命保険金等 Life insurance amount, etc.	40,339	759,378	43,436	793,935
		退職手当金等 Retirement allowance, etc.	6,297	212,452	6,644	199,587
	立その他の財産 Standing timber Others	3,556	3,845	3,505	3,966	
	計 Subtotal	実 118,356	2,059,852	実 123,859	1,110,929	
	合計 Total	実 147,904	18,712,100	実 153,143	19,358,671	
Obligation, etc.	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)	債務 Obligation	6,743	253,201	6,829	227,247
		葬式費用 Funeral expenses	128,557	1,385,132	133,472	1,429,116
		計 Subtotal	実 145,493	1,656,515	実 150,723	1,676,907
	差引純資産価額 Amount of calculated net assets	147,801	17,308,786	153,023	17,909,011	
	暦年課税分贈与財産価額 Donated property value (calendar-year taxation)	24,012	139,948	24,706	150,429	
	課税価額 Taxable amount	147,801	17,448,734	153,023	18,059,440	

調査対象等： 1 令和2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3年10月31日までの申告（申告期限が令和3年11月1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 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。

(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 2020 was prepared on the basis of "returns (except for amended returns)" which describe taxation statistics by returns filed through October 31, 2021 (if declaration was due on November 1, 2021, 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 2020.  
2 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, 2019, 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.

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						
		令和元年分 2019		令和2年分 2020				
		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			
Land	土地	人 Person	百万円 Million yen	人 Person	百万円 Million yen			
		田（耕作権及び永小作権を含む。） Rice field (including cultivation right and perennial tenant right)	18,829	236,084	19,417	230,963		
		畑（耕作権及び永小作権を含む。） Farm land (including cultivation right and perennial tenant right)	23,400	498,845	24,146	520,638		
		宅地（借地権を含む。） Housing land (including leasehold)	100,199	4,399,231	104,576	4,601,441		
		（内配偶者居住権に基づく敷地利用権） (Right to use the grounds based on spouse's right to residence)	内 Including	内 Including	内 Including	内 Including		
		山 Forest land	18,402	60,649	19,168	67,444		
Business (agriculture) property	事業（農業）用財	その他土地 Other land	24,938	566,169	26,129	618,380		
		計 Subtotal	実 Actual	102,230	5,760,979	実 Actual	106,683	6,038,866
		家屋、構築物 House, Structures	97,232	879,267	101,498	930,160		
		（内配偶者居住権） (Spouse's right to residence)	内 Including	内 Including	内 Including	内 Including		
		機械器具、農耕具、じゅう器、備品 Machinery, Implements, Utensils, Equipment	8,440	23,234	8,736	24,634		
		商品、製品、半製品、原材料、農産物等 Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	1,174	5,065	1,129	3,628		
Securities	有価証券	売掛金 Account receivable	1,912	5,151	1,894	5,006		
		その他財産 Other properties	5,018	44,245	5,356	30,313		
		計 Subtotal	実 Actual	12,276	77,695	実 Actual	12,775	63,582
		特定同族会社の株式及び出資 Stocks and investment to specified family company	12,613	665,593	13,045	603,283		
		同上以外の株式及び出資 Stocks and investment other than mentioned above	64,084	1,036,218	67,453	1,123,805		
		公債及び社債 Public bond and Corporate bond	11,795	222,970	11,682	204,475		
Other properties	その他の財産	投資・貸付信託受益証券 Investment/ Loan trust beneficiary certificate	35,435	621,253	37,087	649,546		
		計 Subtotal	実 Actual	78,640	2,546,034	実 Actual	82,186	2,581,109
		現金、預貯金等 Cash, Deposit, etc.	114,901	5,643,362	120,013	5,898,877		
		家庭用財産 Household properties	64,949	25,306	67,341	26,542		
		生命保険金等 Life insurance amount, etc.	34,126	666,130	37,154	707,683		
		退職手当金等 Retirement allowance, etc.	4,814	189,143	5,200	175,396		
Obligation, etc.	債務等	立木の他 Standing timber Others	3,055	3,350	3,083	3,618		
		計 Subtotal	実 Actual	94,904	961,148	実 Actual	100,035	991,005
		合計 Total	実 Actual	115,208	16,752,414	実 Actual	120,335	17,416,837
		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)	6,000	242,232	6,096	216,842		
		債務 Obligation	103,021	1,124,023	107,732	1,180,696		
		葬式費用 Funeral expenses	112,838	216,512	117,950	199,817		
		計 Subtotal	実 Actual	114,032	1,340,535	実 Actual	119,138	1,380,513
		差引純資産価額 Amount of calculated net assets	115,267	15,654,111	120,372	16,253,166		
		暦年課税分贈与財産価額 Donated property value (calendar-year taxation)	21,478	130,236	22,183	140,541		
課税価格 Taxable amount		115,267	15,784,347	120,372	16,393,707			

調査対象等： 1 令和2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3年10月31日までの申告（申告期限が令和3年11月1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 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。

- (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 2020 was prepared on the basis of “returns (except for amended returns)” which describe taxation statistics by returns filed through October 31, 2021 (if declaration was due on November 1, 2021, 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 2020 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

2 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 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).

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.