

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<br>Type                               |                                                                                         | 申告状況<br>Statistics of filing returns |                                     | 課税状況<br>Statistics of taxation |                                     |
|-------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|--------------------------------|-------------------------------------|
|                                           |                                                                                         | 相続人の数<br>Number of heirs             | 金 額<br>Amount of money              | 相続人の数<br>Number of heirs       | 金 額<br>Amount of money              |
| 取得財産価額                                    | Value of properties acquired                                                            | 人<br>Person<br>外 Excluding 1         | 百万円<br>Million yen<br>外 Excluding 8 | 人<br>Person<br>外 Excluding 1   | 百万円<br>Million yen<br>外 Excluding 8 |
| 相続時精算課税<br>適用財産価額                         | Donated property value (taxation system for settlement at the time of inheritance)      | 465, 761                             | 24, 962, 827                        | 390, 395                       | 22, 752, 564                        |
| 債務控除額                                     | Amount of deduction of liabilities                                                      | 281, 210                             | 1, 953, 647                         | 234, 916                       | 1, 629, 937                         |
| 暦年課税分贈与財産価額                               | Donated property value (calendar-year taxation)                                         | 52, 903                              | 185, 159                            | 48, 515                        | 173, 719                            |
| 課税価額                                      | Taxable amount                                                                          | 466, 467                             | 23, 592, 659                        | 391, 937                       | 21, 682, 977                        |
| Amount of inheritance tax<br>相続税額<br>税額控除 | 算出税額                                                                                    | 409, 721                             | 3, 823, 490                         | 390, 863                       | 3, 761, 008                         |
|                                           | 2割加算額                                                                                   | 58, 762                              | 77, 890                             | 58, 233                        | 77, 683                             |
|                                           | 計                                                                                       | 実 Actual 409, 721                    | 3, 901, 380                         | 実 Actual 390, 863              | 3, 838, 691                         |
|                                           | 暦年課税分贈与税                                                                                | 12, 588                              | 12, 043                             | 11, 971                        | 11, 441                             |
|                                           | 配偶者                                                                                     | 62, 008                              | 653, 425                            | 51, 941                        | 596, 568                            |
|                                           | 未成年者                                                                                    | 2, 303                               | 855                                 | 1, 605                         | 657                                 |
|                                           | 障害者                                                                                     | 17, 632                              | 24, 012                             | 11, 171                        | 18, 488                             |
|                                           | 相次相続                                                                                    | 16, 336                              | 87, 435                             | 13, 391                        | 68, 131                             |
|                                           | 外国税額                                                                                    | 119                                  | 11, 561                             | 108                            | 10, 375                             |
|                                           | 計                                                                                       | 実 Actual 104, 971                    | 789, 331                            | 実 Actual 85, 492               | 705, 660                            |
| 差引税額                                      | Amount of tax after deduction                                                           |                                      |                                     | 339, 649                       | 3, 133, 031                         |
| 相続時精算課税分<br>贈与税額控除額                       | Amount of deduction of gift tax (taxation system for settlement at time of inheritance) |                                      |                                     | 2, 531                         | 37, 984                             |
| 医療法人持分税額控除額                               | Amount of tax credit for interests in medical corporations                              |                                      |                                     | 11                             | 280                                 |
| 小計                                        | Subtotal                                                                                |                                      |                                     | 339, 280                       | 3, 094, 766                         |
| 農地等納税猶予税額                                 | Amount for tax payment postponed for agricultural land                                  |                                      |                                     | 1, 078                         | 44, 542                             |
| 株式等納税猶予税額                                 | Amount for tax payment postponed for equity                                             |                                      |                                     | 35                             | 1, 966                              |
| 特例株式等納税猶予税額                               | Amount of tax payment postponed for special equity                                      |                                      |                                     | 453                            | 40, 255                             |
| 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                  |                                      |                                     | 14                             | 1, 886                              |
| 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 estate inheritance tax<br>申告納税額 | 納付税額                                                                                    |                                      |                                     | 339, 007                       | 3, 010, 432                         |
|                                           | 還付税額                                                                                    |                                      |                                     | 623                            | 4, 128                              |
| 災害減免法第4条<br>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                                                   | 193, 861                             | 8, 967, 810                         | 155, 740                       | 7, 158, 732                         |

調査対象等： 「申告状況」は、令和5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6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、令和5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6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.:

The figures in the column "Statistics of filing returns," based on "Returns, resolutions, etc.," show the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) through October 31, 2024, with respect to persons who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

The figures in the column "Statistics of taxation," based on "Returns, resolutions, etc.," show the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) through October 31, 2024, with respect to persons who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance, but 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<br>Type                       | 申告状況<br>Statistics of filing returns |                       |                                   |                              |                               | 課税状況<br>Statistics of taxation |                       |                                   |                              |                               |
|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------|-----------------------------------|------------------------------|-------------------------------|
|                                   | 課税価格<br>Taxable amount               |                       | 相続税額<br>Amount of inheritance tax | 税額控除<br>Amount of tax credit | 被相続人の数<br>Number of ancestors | 課税価格<br>Taxable amount         |                       | 相続税額<br>Amount of inheritance tax | 税額控除<br>Amount of tax credit | 被相続人の数<br>Number of ancestors |
|                                   | 相続人の数<br>Number of heirs             | 金額<br>Amount of money |                                   |                              |                               | 相続人の数<br>Number of heirs       | 金額<br>Amount of money |                                   |                              |                               |
| 平成30年分<br>令和元<br>2<br>3<br>4<br>5 | 人<br>Person                          | 百万円<br>Million yen    | 百万円<br>Million yen                | 百万円<br>Million yen           | 人<br>Person                   | 人<br>Person                    | 百万円<br>Million yen    | 百万円<br>Million yen                | 百万円<br>Million yen           | 人<br>Person                   |
|                                   | 2018                                 | 365, 440              | 17, 986, 447                      | 2, 873, 775                  | 680, 540                      | 300, 241                       | 16, 263, 978          | 2, 802, 714                       | 596, 123                     | 116, 341                      |
|                                   | 2019                                 | 359, 038              | 17, 455, 260                      | 2, 740, 182                  | 624, 485                      | 295, 214                       | 15, 802, 098          | 2, 690, 151                       | 560, 200                     | 115, 267                      |
|                                   | 2020                                 | 371, 646              | 18, 065, 782                      | 2, 802, 041                  | 621, 710                      | 307, 333                       | 16, 410, 575          | 2, 750, 054                       | 554, 989                     | 120, 372                      |
|                                   | 2021                                 | 410, 784              | 20, 397, 824                      | 3, 279, 785                  | 702, 853                      | 341, 002                       | 18, 603, 890          | 3, 220, 357                       | 625, 145                     | 134, 275                      |
|                                   | 2022                                 | 456, 141              | 22, 639, 783                      | 3, 633, 026                  | 722, 956                      | 380, 937                       | 20, 717, 777          | 3, 569, 369                       | 640, 848                     | 150, 858                      |
|                                   | 2023                                 | 466, 467              | 23, 592, 659                      | 3, 901, 380                  | 789, 331                      | 391, 937                       | 21, 682, 977          | 3, 838, 691                       | 705, 660                     | 155, 740                      |

| 区 分<br>Type                       | 納付税額<br>Amount of tax payment |                       | 還付税額<br>Amount of refund |                       |
|-----------------------------------|-------------------------------|-----------------------|--------------------------|-----------------------|
|                                   | 相続人の数<br>Number of heirs      | 金額<br>Amount of money | 相続人の数<br>Number of heirs | 金額<br>Amount of money |
| 平成30年分<br>令和元<br>2<br>3<br>4<br>5 | 人<br>Person                   | 百万円<br>Million yen    | 人<br>Person              | 百万円<br>Million yen    |
|                                   | 2018                          | 258, 236              | 638                      | 1, 891                |
|                                   | 2019                          | 254, 207              | 643                      | 2, 296                |
|                                   | 2020                          | 264, 211              | 564                      | 1, 220                |
|                                   | 2021                          | 293, 741              | 589                      | 1, 483                |
|                                   | 2022                          | 329, 173              | 673                      | 1, 410                |
|                                   | 2023                          | 339, 007              | 623                      | 4, 128                |

(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<br>Subject                    |                | 申告状況<br>Statistics of filing returns |                       |                               | 課税状況<br>Statistics of taxation |                       |                               | 納付税額<br>Amount of tax payment |                       | 還付税額<br>Amount of refund |                       |
|-----------------------------------|----------------|--------------------------------------|-----------------------|-------------------------------|--------------------------------|-----------------------|-------------------------------|-------------------------------|-----------------------|--------------------------|-----------------------|
|                                   |                | 課税価格<br>Taxable amount               |                       | 被相続人の数<br>Number of ancestors | 課税価格<br>Taxable amount         |                       | 被相続人の数<br>Number of ancestors | 相続人の数<br>Number of heirs      | 金額<br>Amount of money | 相続人の数<br>Number of heirs | 金額<br>Amount of money |
|                                   |                | 相続人の数<br>Number of heirs             | 金額<br>Amount of money |                               | 相続人の数<br>Number of heirs       | 金額<br>Amount of money |                               |                               |                       |                          |                       |
| 国 税 局<br>Regional Taxation Bureau |                | 人<br>Person                          | 百万円<br>Million yen    | 人<br>Person                   | 人<br>Person                    | 百万円<br>Million yen    | 人<br>Person                   | 人<br>Person                   | 百万円<br>Million yen    | 人<br>Person              | 百万円<br>Million yen    |
|                                   |                |                                      |                       |                               |                                |                       |                               |                               |                       |                          |                       |
| 札幌                                | Sapporo        | 11, 367                              | 551, 628              | 4, 715                        | 9, 998                         | 510, 372              | 3, 970                        | 8, 631                        | 60, 704               | 17                       | 42                    |
| 仙台                                | Sendai         | 19, 548                              | 874, 413              | 8, 262                        | 17, 049                        | 801, 379              | 6, 916                        | 14, 605                       | 82, 891               | 36                       | 102                   |
| 関東信越                              | Kanto Shinetsu | 62, 206                              | 2, 867, 445           | 25, 808                       | 52, 835                        | 2, 618, 352           | 20, 980                       | 45, 536                       | 305, 523              | 93                       | 159                   |
| 東京                                | Tokyo          | 151, 678                             | 8, 735, 759           | 64, 927                       | 121, 448                       | 8, 019, 753           | 49, 356                       | 105, 954                      | 1, 349, 147           | 188                      | 3, 257                |
| 金 沢                               | Kanazawa       | 9, 535                               | 430, 606              | 3, 858                        | 8, 459                         | 399, 738              | 3, 325                        | 7, 193                        | 44, 960               | 13                       | 21                    |
| 名古屋                               | Nagoya         | 68, 215                              | 3, 245, 480           | 27, 256                       | 57, 863                        | 2, 989, 361           | 22, 274                       | 49, 515                       | 366, 382              | 75                       | 155                   |
| 大阪                                | Osaka          | 74, 245                              | 3, 767, 646           | 30, 626                       | 63, 557                        | 3, 483, 289           | 25, 170                       | 54, 946                       | 489, 588              | 101                      | 219                   |
| 広島                                | Hiroshima      | 23, 015                              | 992, 394              | 9, 696                        | 20, 065                        | 910, 680              | 8, 166                        | 17, 375                       | 94, 657               | 26                       | 27                    |
| 高松                                | Takamatsu      | 12, 329                              | 549, 371              | 5, 169                        | 10, 940                        | 507, 641              | 4, 408                        | 9, 380                        | 51, 615               | 17                       | 33                    |
| 福岡                                | Fukuoka        | 18, 510                              | 869, 136              | 7, 563                        | 16, 147                        | 797, 437              | 6, 284                        | 14, 080                       | 92, 900               | 23                       | 42                    |
| 熊本                                | Kumamoto       | 11, 252                              | 483, 954              | 4, 513                        | 9, 704                         | 438, 768              | 3, 710                        | 8, 418                        | 46, 743               | 20                       | 22                    |
| 沖縄                                | Okinawa        | 4, 567                               | 224, 826              | 1, 468                        | 3, 872                         | 206, 208              | 1, 181                        | 3, 374                        | 25, 322               | 14                       | 48                    |
| 合 計                               | Total          | 466, 467                             | 23, 592, 659          | 193, 861                      | 391, 937                       | 21, 682, 977          | 155, 740                      | 339, 007                      | 3, 010, 432           | 623                      | 4, 128                |

(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<br>Type             |                                                      | 課 税 価 格<br>Taxable amount |                        | 納 付 税 額<br>Amount of tax payment |                        | 被相続人の数<br>Number of<br>ancestors |
|-------------------------|------------------------------------------------------|---------------------------|------------------------|----------------------------------|------------------------|----------------------------------|
|                         |                                                      | 相続人の数<br>Number of heirs  | 金 額<br>Amount of money | 相続人の数<br>Number of heirs         | 金 額<br>Amount of money |                                  |
| For the current year    | 人<br>Person                                          | 百万円<br>Million yen        | 人<br>Person            | 百万円<br>Million yen               | 人<br>Person            |                                  |
|                         | 申 告 額<br>Self-assessment<br>amount                   | 392, 004                  | 21, 633, 497           | 339, 098                         | 3, 005, 270            | 155, 740                         |
|                         | 修正申告による増差額<br>Amount increased<br>by amended returns | 6, 223                    | 67, 894                | 9, 615                           | 11, 888                | 4, 673                           |
|                         | 更正による増差額<br>Amount increased<br>by correction        | —                         | —                      | —                                | —                      | —                                |
|                         | 更正等による減差額<br>Amount reduced by<br>correction, etc.   | 2, 165                    | △ 18, 415              | 3, 173                           | △ 6, 725               | 1, 606                           |
|                         | 決 定 額<br>Amount determined                           | —                         | —                      | —                                | —                      | —                                |
| For the preceding years | Total                                                | 実 391, 937<br>Actual      | 21, 682, 977           | 実 339, 007<br>Actual             | 3, 010, 432            | 実 155, 740<br>Actual             |
|                         | 人<br>Person                                          | 百万円<br>Million yen        | 人<br>Person            | 百万円<br>Million yen               | 人<br>Person            |                                  |
|                         | 申 告 額<br>Self-assessment<br>amount                   | 10, 410                   | 397, 337               | 9, 438                           | 42, 930                | 5, 200                           |
|                         | 修正申告による増差額<br>Amount increased<br>by amended returns | 23, 576                   | 295, 262               | 32, 683                          | 70, 024                | 14, 881                          |
|                         | 更正による増差額<br>Amount increased<br>by correction        | 70                        | 12, 821                | 95                               | 7, 063                 | 45                               |
|                         | 更正等による減差額<br>Amount reduced by<br>correction, etc.   | 9, 209                    | △ 131, 136             | 11, 812                          | △ 40, 383              | 5, 861                           |
| Grand Total             | 決 定 額<br>Amount determined                           | 30                        | 1, 833                 | 29                               | 445                    | 24                               |
|                         | Total                                                | 実 42, 731<br>Actual       | 576, 118               | 実 53, 162<br>Actual              | 80, 079                | 実 22, 679<br>Actual              |
|                         | 人<br>Person                                          | 百万円<br>Million yen        | 人<br>Person            | 百万円<br>Million yen               | 人<br>Person            |                                  |
|                         | 申 告 額<br>Self-assessment<br>amount                   | 402, 414                  | 22, 030, 835           | 348, 536                         | 3, 048, 200            | 160, 940                         |
|                         | 修正申告による増差額<br>Amount increased<br>by amended returns | 29, 799                   | 363, 156               | 42, 298                          | 81, 911                | 19, 554                          |
|                         | 更正による増差額<br>Amount increased<br>by correction        | 70                        | 12, 821                | 95                               | 7, 063                 | 45                               |
| Grand Total             | 更正等による減差額<br>Amount reduced by<br>correction, etc.   | 11, 374                   | △ 149, 551             | 14, 985                          | △ 47, 108              | 7, 467                           |
|                         | 決 定 額<br>Amount determined                           | 30                        | 1, 833                 | 29                               | 445                    | 24                               |
|                         | Total                                                | 実 434, 668<br>Actual      | 22, 259, 095           | 実 392, 169<br>Actual             | 3, 090, 511            | 実 178, 419<br>Actual             |

調査対象等： 「本年分」は、令和5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6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、令和4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5年11月1日から令和6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、令和3年以前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5年7月1日から令和6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.:

The figures regarding “For the current year,” based on “Returns, resolutions, etc.,” show the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) through October 31, 2024, with respect to those who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).  
The figures regarding “For the preceding years,” based on “Returns, resolutions, etc.,” show the following statistics: the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) between November 1, 2023 and June 30, 2024, with respect to those who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), and the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) between July 1, 2023 and June 30, 2024, with respect to those who acquired property from ancestors, whose year of death is 2021 or prior year, through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance).

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<br>Type                      |             | 過 少 申 告 加 算 税<br>Additional tax for understatement |                        | 無 申 告 加 算 税<br>Additional tax for failure to file |                        | 重 加 算 税<br>Additional tax for fraud case |                        |
|----------------------------------|-------------|----------------------------------------------------|------------------------|---------------------------------------------------|------------------------|------------------------------------------|------------------------|
|                                  |             | 相続人の数<br>Number of heirs                           | 金 額<br>Amount of money | 相続人の数<br>Number of heirs                          | 金 額<br>Amount of money | 相続人の数<br>Number of heirs                 | 金 額<br>Amount of money |
| 本 年 分<br>For the current year    | 人<br>Person | 百万円<br>Million yen                                 | 人<br>Person            | 百万円<br>Million yen                                | 人<br>Person            | 百万円<br>Million yen                       |                        |
|                                  | 37          | 3                                                  | 2, 502                 | 319                                               | 2                      | 5                                        |                        |
|                                  | 16, 065     | 4, 983                                             | 7, 707                 | 2, 890                                            | 1, 246                 | 2, 789                                   |                        |
| 過 年 分<br>For the preceding years |             |                                                    |                        |                                                   |                        |                                          |                        |
| 合 計<br>Total                     | 16, 102     | 4, 985                                             | 10, 209                | 3, 209                                            | 1, 248                 | 2, 794                                   |                        |

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<br>Taxable amount class |                        | 申 告 状 況<br>Statistics of filing returns  |                            |                                                                                                                                                       |                                                                                                         |                                      |                                          |
|-------------------------------------|------------------------|------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------|
|                                     |                        | 被相続人<br>の数<br><br>Number of<br>ancestors | 課税価格<br><br>Taxable amount | うち相続時精算課<br>税適用財産価額<br>Donated property<br>value (taxation<br>system for<br>settlement at the<br>time of inheritance)<br>included in taxable<br>value | うち暦年課税分<br>贈与財産価額<br>Donated property<br>value (calendar-year<br>taxation) included in<br>taxable value | 納付税額<br><br>Amount of tax<br>payment | 法定相続人<br>の数<br><br>Number of legal heirs |
|                                     |                        |                                          |                            |                                                                                                                                                       |                                                                                                         |                                      |                                          |
|                                     |                        | 人<br>Person                              | 百万円<br>Million yen         | 百万円<br>Million yen                                                                                                                                    | 百万円<br>Million yen                                                                                      | 百万円<br>Million yen                   | 人<br>Person                              |
| 5 千万円以下                             | 50 million yen or less | 40, 824                                  | 1, 577, 192                | 23, 495                                                                                                                                               | 10, 221                                                                                                 | 9, 291                               | 94, 853                                  |
| 5 千万円 超                             | Over 50 million yen    | 89, 369                                  | 6, 300, 067                | 70, 838                                                                                                                                               | 49, 802                                                                                                 | 209, 972                             | 238, 984                                 |
| 1 億 円 "                             | 100                    | 42, 459                                  | 5, 791, 480                | 54, 145                                                                                                                                               | 48, 748                                                                                                 | 492, 699                             | 124, 915                                 |
| 2 億 円 "                             | 200                    | 10, 509                                  | 2, 534, 780                | 28, 298                                                                                                                                               | 22, 173                                                                                                 | 356, 921                             | 32, 397                                  |
| 3 億 円 "                             | 300                    | 6, 282                                   | 2, 375, 822                | 30, 093                                                                                                                                               | 21, 118                                                                                                 | 456, 484                             | 19, 606                                  |
| 5 億 円 "                             | 500                    | 2, 005                                   | 1, 171, 844                | 17, 434                                                                                                                                               | 9, 365                                                                                                  | 269, 237                             | 6, 565                                   |
| 7 億 円 "                             | 700                    | 1, 215                                   | 1, 001, 900                | 12, 385                                                                                                                                               | 8, 483                                                                                                  | 267, 726                             | 4, 047                                   |
| 10 億 円 "                            | 1 billion yen          | 891                                      | 1, 174, 902                | 19, 511                                                                                                                                               | 9, 553                                                                                                  | 352, 820                             | 2, 946                                   |
| 20 億 円 "                            | 2                      | 171                                      | 407, 454                   | 10, 655                                                                                                                                               | 2, 312                                                                                                  | 131, 230                             | 555                                      |
| 30 億 円 "                            | 3                      | 81                                       | 299, 039                   | 6, 613                                                                                                                                                | 1, 518                                                                                                  | 106, 763                             | 278                                      |
| 50 億 円 "                            | 5                      | 22                                       | 126, 127                   | 1, 336                                                                                                                                                | 308                                                                                                     | 45, 469                              | 86                                       |
| 70 億 円 "                            | 7                      | 13                                       | 108, 847                   | 5, 743                                                                                                                                                | 422                                                                                                     | 46, 724                              | 37                                       |
| 100 億 円 "                           | 10                     | 20                                       | 694, 825                   | 105, 081                                                                                                                                              | 527                                                                                                     | 259, 934                             | 61                                       |
| 合 計                                 | Total                  | 193, 861                                 | 23, 564, 280               | 385, 628                                                                                                                                              | 184, 549                                                                                                | 3, 005, 270                          | 525, 330                                 |

| 課 税 価 格 階 級<br>Taxable amount class |                        | 課 税 状 況<br>Statistics of taxation        |                            |                                                                                                                                                       |                                                                                                         |                                      |                                          |
|-------------------------------------|------------------------|------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------|
|                                     |                        | 被相続人<br>の数<br><br>Number of<br>ancestors | 課税価格<br><br>Taxable amount | うち相続時精算課<br>税適用財産価額<br>Donated property<br>value (taxation<br>system for<br>settlement at the<br>time of inheritance)<br>included in taxable<br>value | うち暦年課税分<br>贈与財産価額<br>Donated property<br>value (calendar-year<br>taxation) included in<br>taxable value | 納付税額<br><br>Amount of tax<br>payment | 法定相続人<br>の数<br><br>Number of legal heirs |
|                                     |                        |                                          |                            |                                                                                                                                                       |                                                                                                         |                                      |                                          |
|                                     |                        | 人<br>Person                              | 百万円<br>Million yen         | 百万円<br>Million yen                                                                                                                                    | 百万円<br>Million yen                                                                                      | 百万円<br>Million yen                   | 人<br>Person                              |
| 5 千万円以下                             | 50 million yen or less | 15, 794                                  | 701, 202                   | 14, 522                                                                                                                                               | 4, 206                                                                                                  | 9, 291                               | 27, 898                                  |
| 5 千万円 超                             | Over 50 million yen    | 78, 684                                  | 5, 583, 935                | 68, 174                                                                                                                                               | 45, 510                                                                                                 | 209, 972                             | 203, 187                                 |
| 1 億 円 "                             | 100                    | 40, 190                                  | 5, 504, 776                | 53, 967                                                                                                                                               | 47, 633                                                                                                 | 492, 699                             | 117, 063                                 |
| 2 億 円 "                             | 200                    | 10, 429                                  | 2, 515, 754                | 28, 277                                                                                                                                               | 22, 126                                                                                                 | 356, 921                             | 32, 208                                  |
| 3 億 円 "                             | 300                    | 6, 248                                   | 2, 363, 388                | 30, 093                                                                                                                                               | 21, 072                                                                                                 | 456, 484                             | 19, 538                                  |
| 5 億 円 "                             | 500                    | 1, 993                                   | 1, 164, 920                | 17, 434                                                                                                                                               | 9, 365                                                                                                  | 269, 237                             | 6, 541                                   |
| 7 億 円 "                             | 700                    | 1, 210                                   | 997, 803                   | 12, 385                                                                                                                                               | 8, 479                                                                                                  | 267, 726                             | 4, 038                                   |
| 10 億 円 "                            | 1 billion yen          | 887                                      | 1, 169, 585                | 19, 491                                                                                                                                               | 9, 546                                                                                                  | 352, 820                             | 2, 935                                   |
| 20 億 円 "                            | 2                      | 169                                      | 403, 296                   | 10, 655                                                                                                                                               | 2, 312                                                                                                  | 131, 230                             | 552                                      |
| 30 億 円 "                            | 3                      | 81                                       | 299, 039                   | 6, 613                                                                                                                                                | 1, 518                                                                                                  | 106, 763                             | 278                                      |
| 50 億 円 "                            | 5                      | 22                                       | 126, 127                   | 1, 336                                                                                                                                                | 308                                                                                                     | 45, 469                              | 86                                       |
| 70 億 円 "                            | 7                      | 13                                       | 108, 847                   | 5, 743                                                                                                                                                | 422                                                                                                     | 46, 724                              | 37                                       |
| 100 億 円 "                           | 10                     | 20                                       | 694, 825                   | 105, 081                                                                                                                                              | 527                                                                                                     | 259, 934                             | 61                                       |
| 合 計                                 | Total                  | 155, 740                                 | 21, 633, 497               | 373, 772                                                                                                                                              | 173, 025                                                                                                | 3, 005, 270                          | 414, 422                                 |

調査対象等： 「申告状況」は、令和5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6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、令和5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6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.: The figures in the table "Statistics of filing returns," based on "Returns (except for Amended Returns)" show the taxation statistics of returns filed through October 31, 2024, with respect to persons who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.  
The figures in the table "Statistics of taxation," based on "Returns (except for Amended Returns)" show the taxation statistics of returns filed through October 31, 2024, with respect to persons who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance, but 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

Number of ancestors by number of legal heirs

(単位：人)  
(In persons)

| 人 数<br>Number of persons<br><br>課税価格階級<br>Taxable amount range |                        |  | 申 告 状 況<br>Statistics of filing returns                                 |                   |                    |                             |                            |                            |                           |                             |                             |                            |                            |                                 |
|----------------------------------------------------------------|------------------------|--|-------------------------------------------------------------------------|-------------------|--------------------|-----------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|---------------------------------|
|                                                                |                        |  | 法 定 相 続 人 員 別 被 相 続 人 数<br>Number of ancestors by number of legal heirs |                   |                    |                             |                            |                            |                           |                             |                             |                            |                            |                                 |
|                                                                |                        |  | 0 人<br>のもの<br>Nobody                                                    | 1 人<br>のもの<br>One | 2 人<br>のもの<br>Pair | 3 人<br>のもの<br>Three persons | 4 人<br>のもの<br>Four persons | 5 人<br>のもの<br>Five persons | 6 人<br>のもの<br>Six persons | 7 人<br>のもの<br>Seven persons | 8 人<br>のもの<br>Eight persons | 9 人<br>のもの<br>Nine persons | 10 人<br>のもの<br>Ten persons | 10人超<br>のもの<br>Over ten persons |
| 5 千万円以下                                                        | 50 million yen or less |  | 210                                                                     | 8, 239            | 16, 258            | 12, 686                     | 2, 831                     | 412                        | 95                        | 34                          | 20                          | 10                         | 7                          | 22                              |
| 5 千万円 超                                                        | Over 50 million yen    |  | 315                                                                     | 11, 213           | 29, 852            | 31, 594                     | 12, 138                    | 2, 577                     | 863                       | 399                         | 191                         | 96                         | 68                         | 63                              |
| 1 億 円 //                                                       | 100                    |  | 238                                                                     | 4, 848            | 12, 428            | 14, 179                     | 6, 982                     | 1, 844                     | 702                       | 407                         | 238                         | 177                        | 141                        | 275                             |
| 2 億 円 //                                                       | 200                    |  | 43                                                                      | 999               | 2, 698             | 3, 609                      | 2, 090                     | 581                        | 186                       | 89                          | 62                          | 56                         | 35                         | 61                              |
| 3 億 円 //                                                       | 300                    |  | 37                                                                      | 535               | 1, 543             | 2, 108                      | 1, 394                     | 393                        | 134                       | 39                          | 29                          | 17                         | 17                         | 36                              |
| 5 億 円 //                                                       | 500                    |  | 4                                                                       | 132               | 427                | 683                         | 491                        | 164                        | 52                        | 27                          | 11                          | 4                          | 3                          | 7                               |
| 7 億 円 //                                                       | 700                    |  | 6                                                                       | 88                | 234                | 396                         | 329                        | 101                        | 28                        | 8                           | 8                           | 4                          | 4                          | 9                               |
| 10 億 円 //                                                      | 1 billion yen          |  | 2                                                                       | 80                | 160                | 307                         | 217                        | 73                         | 26                        | 8                           | 6                           | 4                          | －                          | 8                               |
| 20 億 円 //                                                      | 2                      |  | －                                                                       | 13                | 33                 | 56                          | 48                         | 14                         | 4                         | 2                           | 1                           | －                          | －                          | －                               |
| 30 億 円 //                                                      | 3                      |  | －                                                                       | 5                 | 16                 | 24                          | 21                         | 8                          | 5                         | 1                           | 1                           | －                          | －                          | －                               |
| 50 億 円 //                                                      | 5                      |  | 1                                                                       | 1                 | 3                  | 8                           | 2                          | 4                          | 1                         | －                           | 1                           | －                          | －                          | 1                               |
| 70 億 円 //                                                      | 7                      |  | －                                                                       | 2                 | 2                  | 6                           | 2                          | 1                          | －                         | －                           | －                           | －                          | －                          | －                               |
| 100 億 円 //                                                     | 10                     |  | －                                                                       | 1                 | 7                  | 4                           | 6                          | 2                          | －                         | －                           | －                           | －                          | －                          | －                               |
| 合 計                                                            | Total                  |  | 856                                                                     | 26, 156           | 63, 661            | 65, 660                     | 26, 551                    | 6, 174                     | 2, 096                    | 1, 014                      | 568                         | 368                        | 275                        | 482                             |

| 人 数<br>Number of persons<br><br>課税価格階級<br>Taxable amount range |                        |  | 課 税 状 況<br>Statistics of taxation                                       |                   |                    |                             |                            |                            |                           |                             |                             |                            |                            |                                 |
|----------------------------------------------------------------|------------------------|--|-------------------------------------------------------------------------|-------------------|--------------------|-----------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|---------------------------------|
|                                                                |                        |  | 法 定 相 続 人 員 別 被 相 続 人 数<br>Number of ancestors by number of legal heirs |                   |                    |                             |                            |                            |                           |                             |                             |                            |                            |                                 |
|                                                                |                        |  | 0 人<br>のもの<br>Nobody                                                    | 1 人<br>のもの<br>One | 2 人<br>のもの<br>Pair | 3 人<br>のもの<br>Three persons | 4 人<br>のもの<br>Four persons | 5 人<br>のもの<br>Five persons | 6 人<br>のもの<br>Six persons | 7 人<br>のもの<br>Seven persons | 8 人<br>のもの<br>Eight persons | 9 人<br>のもの<br>Nine persons | 10 人<br>のもの<br>Ten persons | 10人超<br>のもの<br>Over ten persons |
| 5 千万円以下                                                        | 50 million yen or less |  | 170                                                                     | 5, 560            | 7, 940             | 2, 071                      | 37                         | 9                          | 4                         | 2                           | 1                           | －                          | －                          | －                               |
| 5 千万円 超                                                        | Over 50 million yen    |  | 308                                                                     | 10, 813           | 27, 809            | 27, 314                     | 9, 389                     | 1, 925                     | 621                       | 281                         | 127                         | 55                         | 35                         | 7                               |
| 1 億 円 //                                                       | 100                    |  | 237                                                                     | 4, 709            | 12, 041            | 13, 265                     | 6, 437                     | 1, 723                     | 651                       | 377                         | 222                         | 162                        | 129                        | 237                             |
| 2 億 円 //                                                       | 200                    |  | 43                                                                      | 968               | 2, 685             | 3, 588                      | 2, 081                     | 577                        | 185                       | 88                          | 62                          | 56                         | 35                         | 61                              |
| 3 億 円 //                                                       | 300                    |  | 37                                                                      | 520               | 1, 535             | 2, 101                      | 1, 390                     | 393                        | 134                       | 39                          | 29                          | 17                         | 17                         | 36                              |
| 5 億 円 //                                                       | 500                    |  | 4                                                                       | 127               | 424                | 680                         | 490                        | 164                        | 52                        | 27                          | 11                          | 4                          | 3                          | 7                               |
| 7 億 円 //                                                       | 700                    |  | 6                                                                       | 85                | 234                | 394                         | 329                        | 101                        | 28                        | 8                           | 8                           | 4                          | 4                          | 9                               |
| 10 億 円 //                                                      | 1 billion yen          |  | 2                                                                       | 79                | 159                | 307                         | 215                        | 73                         | 26                        | 8                           | 6                           | 4                          | －                          | 8                               |
| 20 億 円 //                                                      | 2                      |  | －                                                                       | 12                | 32                 | 56                          | 48                         | 14                         | 4                         | 2                           | 1                           | －                          | －                          | －                               |
| 30 億 円 //                                                      | 3                      |  | －                                                                       | 5                 | 16                 | 24                          | 21                         | 8                          | 5                         | 1                           | 1                           | －                          | －                          | －                               |
| 50 億 円 //                                                      | 5                      |  | 1                                                                       | 1                 | 3                  | 8                           | 2                          | 4                          | 1                         | －                           | 1                           | －                          | －                          | 1                               |
| 70 億 円 //                                                      | 7                      |  | －                                                                       | 2                 | 2                  | 6                           | 2                          | 1                          | －                         | －                           | －                           | －                          | －                          | －                               |
| 100 億 円 //                                                     | 10                     |  | －                                                                       | 1                 | 7                  | 4                           | 6                          | 2                          | －                         | －                           | －                           | －                          | －                          | －                               |
| 合 計                                                            | Total                  |  | 808                                                                     | 22, 882           | 52, 887            | 49, 818                     | 20, 447                    | 4, 994                     | 1, 711                    | 833                         | 469                         | 302                        | 223                        | 366                             |

(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<br>Regional Taxation Bureau |        |        | 申告状況<br>Statistics of filing returns |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |       |
|-----------------------------------|--------|--------|--------------------------------------|------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------|
|                                   |        |        | 課 税 価 格 階 級<br>Taxable amount range  |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |       |
|                                   |        |        | 5千万円<br>以 下                          | 5千万円<br>超              | 1億円<br>超                | 2億円<br>超                   | 3億円<br>超                   | 5億円<br>超                   | 7億円<br>超                   | 10億円<br>超             | 20億円<br>超             | 30億円<br>超             | 50億円<br>超             | 70億円<br>超             | 100億円<br>超             | 合計    |
|                                   |        |        | 50 million<br>yen or less            | Over 50<br>million yen | Over 100<br>million yen | Over 200<br>million<br>yen | Over 300<br>million<br>yen | Over 500<br>million<br>yen | Over 700<br>million<br>yen | Over 1<br>billion yen | Over 2<br>billion yen | Over 3<br>billion yen | Over 5<br>billion yen | Over 7<br>billion yen | Over 10<br>billion yen | Total |
| 札 幌 Sapporo                       | 824    | 2,420  | 1,010                                | 222                    | 140                     | 53                         | 21                         | 22                         | －                          | 2                     | －                     | －                     | 1                     | 4,715                 |                        |       |
| 仙 台 Sendai                        | 1,516  | 4,212  | 1,815                                | 393                    | 216                     | 61                         | 30                         | 15                         | 3                          | 1                     | －                     | －                     | －                     | 8,262                 |                        |       |
| 関 東 信 越 Kanto Shinetsu            | 5,178  | 12,708 | 5,459                                | 1,234                  | 735                     | 216                        | 159                        | 95                         | 14                         | 8                     | 2                     | －                     | －                     | 25,808                |                        |       |
| 東 京 Tokyo                         | 16,434 | 26,526 | 13,880                               | 3,710                  | 2,359                   | 804                        | 547                        | 484                        | 105                        | 45                    | 11                    | 10                    | 12                    | 64,927                |                        |       |
| 金 沢 Kanazawa                      | 626    | 1,974  | 892                                  | 198                    | 110                     | 23                         | 18                         | 14                         | 1                          | 2                     | －                     | －                     | －                     | 3,858                 |                        |       |
| 名 古 屋 Nagoya                      | 5,242  | 12,916 | 6,159                                | 1,518                  | 912                     | 264                        | 130                        | 90                         | 11                         | 9                     | 3                     | －                     | 2                     | 27,256                |                        |       |
| 大 阪 Osaka                         | 5,923  | 14,256 | 6,877                                | 1,804                  | 1,072                   | 357                        | 197                        | 104                        | 16                         | 9                     | 5                     | 1                     | 5                     | 30,626                |                        |       |
| 広 島 Hiroshima                     | 1,823  | 5,041  | 2,095                                | 414                    | 203                     | 63                         | 35                         | 15                         | 6                          | 1                     | －                     | －                     | －                     | 9,696                 |                        |       |
| 高 松 Takamatsu                     | 886    | 2,681  | 1,158                                | 257                    | 126                     | 31                         | 17                         | 8                          | 4                          | 1                     | －                     | －                     | －                     | 5,169                 |                        |       |
| 福 岡 Fukuoka                       | 1,331  | 3,725  | 1,744                                | 392                    | 224                     | 78                         | 33                         | 30                         | 4                          | 1                     | 1                     | －                     | －                     | 7,563                 |                        |       |
| 熊 本 Kumamoto                      | 834    | 2,340  | 968                                  | 213                    | 101                     | 31                         | 14                         | 7                          | 3                          | －                     | －                     | 2                     | －                     | 4,513                 |                        |       |
| 沖 縄 Okinawa                       | 207    | 570    | 402                                  | 154                    | 84                      | 24                         | 14                         | 7                          | 4                          | 2                     | －                     | －                     | －                     | 1,468                 |                        |       |
| 合 計 Total                         | 40,824 | 89,369 | 42,459                               | 10,509                 | 6,282                   | 2,005                      | 1,215                      | 891                        | 171                        | 81                    | 22                    | 13                    | 20                    | 193,861               |                        |       |

| 国 税 局<br>Regional Taxation Bureau | 課 税 状 況<br>Statistics of taxation   |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |  |
|-----------------------------------|-------------------------------------|------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------|--|
|                                   | 課 税 価 格 階 級<br>Taxable amount range |                        |                         |                            |                            |                            |                            |                       |                       |                       |                       |                       |                        |          |  |
|                                   | 5千万円<br>以 下                         | 5千万円<br>超              | 1億円<br>超                | 2億円<br>超                   | 3億円<br>超                   | 5億円<br>超                   | 7億円<br>超                   | 10億円<br>超             | 20億円<br>超             | 30億円<br>超             | 50億円<br>超             | 70億円<br>超             | 100億円<br>超             | 合計       |  |
|                                   | 50 million<br>yen or less           | Over 50<br>million yen | Over 100<br>million yen | Over 200<br>million<br>yen | Over 300<br>million<br>yen | Over 500<br>million<br>yen | Over 700<br>million<br>yen | Over 1<br>billion yen | Over 2<br>billion yen | Over 3<br>billion yen | Over 5<br>billion yen | Over 7<br>billion yen | Over 10<br>billion yen | Total    |  |
| 札 幌 Sapporo                       | 441                                 | 2, 122                 | 946                     | 222                        | 140                        | 53                         | 21                         | 22                    | －                     | 2                     | －                     | －                     | 1                      | 3, 970   |  |
| 仙 台 Sendai                        | 742                                 | 3, 739                 | 1, 719                  | 391                        | 215                        | 61                         | 30                         | 15                    | 3                     | 1                     | －                     | －                     | －                      | 6, 916   |  |
| 関 東 信 越 Kanto Shinetsu            | 2, 169                              | 11, 188                | 5, 174                  | 1, 227                     | 730                        | 214                        | 159                        | 95                    | 14                    | 8                     | 2                     | －                     | －                      | 20, 980  |  |
| 東 京 Tokyo                         | 5, 013                              | 23, 178                | 13, 142                 | 3, 678                     | 2, 340                     | 797                        | 545                        | 481                   | 104                   | 45                    | 11                    | 10                    | 12                     | 49, 356  |  |
| 金 沢 Kanazawa                      | 343                                 | 1, 781                 | 838                     | 195                        | 110                        | 23                         | 18                         | 14                    | 1                     | 2                     | －                     | －                     | －                      | 3, 325   |  |
| 名 古 屋 Nagoya                      | 2, 067                              | 11, 413                | 5, 868                  | 1, 509                     | 911                        | 263                        | 128                        | 90                    | 11                    | 9                     | 3                     | －                     | 2                      | 22, 274  |  |
| 大 阪 Osaka                         | 2, 523                              | 12, 602                | 6, 498                  | 1, 789                     | 1, 066                     | 357                        | 196                        | 103                   | 16                    | 9                     | 5                     | 1                     | 5                      | 25, 170  |  |
| 広 島 Hiroshima                     | 934                                 | 4, 496                 | 2, 003                  | 412                        | 203                        | 61                         | 35                         | 15                    | 6                     | 1                     | －                     | －                     | －                      | 8, 166   |  |
| 高 松 Takamatsu                     | 467                                 | 2, 400                 | 1, 098                  | 256                        | 126                        | 31                         | 17                         | 8                     | 4                     | 1                     | －                     | －                     | －                      | 4, 408   |  |
| 福 岡 Fukuoka                       | 636                                 | 3, 262                 | 1, 631                  | 386                        | 222                        | 78                         | 33                         | 30                    | 4                     | 1                     | 1                     | －                     | －                      | 6, 284   |  |
| 熊 本 Kumamoto                      | 394                                 | 2, 049                 | 897                     | 212                        | 101                        | 31                         | 14                         | 7                     | 3                     | －                     | －                     | 2                     | －                      | 3, 710   |  |
| 沖 縄 Okinawa                       | 65                                  | 454                    | 376                     | 152                        | 84                         | 24                         | 14                         | 7                     | 3                     | 2                     | －                     | －                     | －                      | 1, 181   |  |
| 合 計 Total                         | 15, 794                             | 78, 684                | 40, 190                 | 10, 429                    | 6, 248                     | 1, 993                     | 1, 210                     | 887                   | 169                   | 81                    | 22                    | 13                    | 20                     | 155, 740 |  |

(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<br><br>Type of properties acquired, etc. |           |                                                                                                                         | 申告状況<br>Statistics of filing returns |                                           |                                                                                |                                           |           |                  |           |
|---------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------|-----------|------------------|-----------|
|                                                   |           |                                                                                                                         | 令和4年分 2022                           |                                           | 令和5年分 2023                                                                     |                                           |           |                  |           |
|                                                   |           |                                                                                                                         | 被相続人の数<br>Number of<br>ancestors     | 取得財産価額<br>Value of properties<br>acquired | 被相続人の数<br>Number of<br>ancestors                                               | 取得財産価額<br>Value of properties<br>acquired |           |                  |           |
| Land<br>土地                                        | 土地        | 田（耕作権及び永小作権を含む。）<br>畑（耕作権及び永小作権を含む。）<br>宅地（借地権を含む。）<br>（内 配偶者居住権に基づく敷地利用権）<br>山林<br>その他の土地<br>計<br>家屋、構築物<br>（内 配偶者居住権） | 人<br>Person                          | 百万円<br>Million yen                        | 人<br>Person                                                                    | 百万円<br>Million yen                        |           |                  |           |
|                                                   |           |                                                                                                                         | 26,509                               | 274,469                                   | 26,360                                                                         | 266,076                                   |           |                  |           |
|                                                   |           |                                                                                                                         | 33,110                               | 604,181                                   | 32,731                                                                         | 559,411                                   |           |                  |           |
|                                                   |           |                                                                                                                         | 165,516                              | 6,115,502                                 | 169,150                                                                        | 6,228,636                                 |           |                  |           |
|                                                   |           |                                                                                                                         | 内 Including 1,257                    | 内 Including 7,206                         | 内 Including 1,193                                                              | 内 Including 6,887                         |           |                  |           |
|                                                   |           |                                                                                                                         | 26,960                               | 74,139                                    | 27,177                                                                         | 69,795                                    |           |                  |           |
|                                                   |           |                                                                                                                         | 37,152                               | 768,783                                   | 37,793                                                                         | 755,838                                   |           |                  |           |
|                                                   |           |                                                                                                                         | 実 Actual 168,655                     | 7,837,075                                 | 実 Actual 172,306                                                               | 7,879,756                                 |           |                  |           |
|                                                   |           |                                                                                                                         | 159,839                              | 1,324,433                                 | 163,546                                                                        | 1,353,269                                 |           |                  |           |
|                                                   |           |                                                                                                                         | 内 Including 1,547                    | 内 Including 5,973                         | 内 Including 1,469                                                              | 内 Including 5,547                         |           |                  |           |
| Business (agriculture) property<br>事業（農業）用財産      | 事業（農業）用財産 | 機械器具、農耕具、じゅう器、備品<br>商品、製品、半製品、原材料、農産物等<br>売掛金<br>その他の財産<br>計                                                            | 11,976                               | 33,923                                    | 11,503                                                                         | 32,057                                    |           |                  |           |
|                                                   |           |                                                                                                                         | 1,683                                | 5,291                                     | 1,510                                                                          | 5,722                                     |           |                  |           |
|                                                   |           |                                                                                                                         | 2,553                                | 6,588                                     | 2,473                                                                          | 6,001                                     |           |                  |           |
|                                                   |           |                                                                                                                         | 7,188                                | 39,161                                    | 7,159                                                                          | 37,009                                    |           |                  |           |
|                                                   |           |                                                                                                                         | 実 Actual 17,205                      | 84,964                                    | 実 Actual 17,065                                                                | 80,789                                    |           |                  |           |
|                                                   |           |                                                                                                                         | Securities<br>有価証券                   | 有価証券                                      | 特定同族会社の株式及び出資<br>同上以外の株式及び出資<br>公債及び社債<br>投資・貸付信託受益証券<br>計<br>現金、預貯金等<br>家庭用財産 | 17,221                                    | 825,235   | 17,219           | 861,479   |
|                                                   |           |                                                                                                                         |                                      |                                           |                                                                                | 101,103                                   | 1,746,526 | 103,944          | 1,952,041 |
|                                                   |           |                                                                                                                         |                                      |                                           |                                                                                | 14,199                                    | 236,178   | 13,804           | 233,592   |
|                                                   |           |                                                                                                                         |                                      |                                           |                                                                                | 54,834                                    | 961,426   | 56,704           | 1,045,187 |
|                                                   |           |                                                                                                                         |                                      |                                           |                                                                                | 実 Actual 122,687                          | 3,769,364 | 実 Actual 125,697 | 4,092,299 |
| 188,634                                           | 8,428,033 | 193,247                                                                                                                 |                                      |                                           |                                                                                | 8,769,309                                 |           |                  |           |
| 102,252                                           | 43,972    | 103,301                                                                                                                 |                                      |                                           |                                                                                | 39,555                                    |           |                  |           |
| Other properties<br>その他の財産                        | その他の財産    | 生命保険金等<br>退職手当金等<br>立木の他<br>計                                                                                           |                                      |                                           |                                                                                | 57,520                                    | 1,040,141 | 60,596           | 1,094,913 |
|                                                   |           |                                                                                                                         |                                      |                                           |                                                                                | 7,522                                     | 232,846   | 7,648            | 225,227   |
|                                                   |           |                                                                                                                         |                                      |                                           |                                                                                | 3,804                                     | 4,685     | 3,875            | 5,823     |
|                                                   |           |                                                                                                                         | 151,370                              | 1,355,919                                 | 156,416                                                                        | 1,405,016                                 |           |                  |           |
|                                                   |           |                                                                                                                         | 実 Actual 160,073                     | 2,633,591                                 | 実 Actual 165,230                                                               | 2,730,979                                 |           |                  |           |
|                                                   |           |                                                                                                                         | 実 Actual 189,296                     | 24,121,431                                | 実 Actual 193,968                                                               | 24,945,955                                |           |                  |           |
|                                                   |           |                                                                                                                         | 8,135                                | 271,485                                   | 9,163                                                                          | 385,628                                   |           |                  |           |
|                                                   |           |                                                                                                                         | 165,227                              | 1,657,094                                 | 170,240                                                                        | 1,642,931                                 |           |                  |           |
|                                                   |           |                                                                                                                         | 183,954                              | 291,710                                   | 188,446                                                                        | 308,922                                   |           |                  |           |
|                                                   |           |                                                                                                                         | 実 Actual 186,111                     | 1,948,804                                 | 実 Actual 190,651                                                               | 1,951,853                                 |           |                  |           |
| Obligation, etc.<br>債務等                           | 債務等       | 相続時精算課税適用財産価額<br>債務<br>葬式費用<br>計<br>差引純資産価額<br>暦年課税分贈与財産価額<br>課税価額                                                      | 189,138                              | 22,444,112                                | 193,861                                                                        | 23,379,730                                |           |                  |           |
|                                                   |           |                                                                                                                         | 30,562                               | 176,732                                   | 31,524                                                                         | 184,549                                   |           |                  |           |
|                                                   |           |                                                                                                                         | 189,138                              | 22,620,844                                | 193,861                                                                        | 23,564,280                                |           |                  |           |

調査対象等： 1 令和5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6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。

2 令和4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5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 figures in the column "2023," based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2024, with respect to persons who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

2 The figures in the column "2022" based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

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<br>Type of properties acquired, etc. |                                 |                     |                                                                                  | 課税状況<br>Statistics of taxation                                                     |                                        |                               |                                        |             |
|-----------------------------------------------|---------------------------------|---------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------|-------------------------------|----------------------------------------|-------------|
|                                               |                                 |                     |                                                                                  | 令和4年分 2022                                                                         |                                        | 令和5年分 2023                    |                                        |             |
|                                               |                                 |                     |                                                                                  | 被相続人の数<br>Number of ancestors                                                      | 取得財産価額<br>Value of properties acquired | 被相続人の数<br>Number of ancestors | 取得財産価額<br>Value of properties acquired |             |
|                                               |                                 |                     |                                                                                  | 人<br>Person                                                                        | 百万円<br>Million yen                     | 人<br>Person                   | 百万円<br>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, 579                                                                            | 247, 701                               | 22, 766                       | 243, 116                               |             |
|                                               |                                 | 畑（耕作権及び永小作権を含む。）    | Farm land (including cultivation right and perennial tenant right)               | 28, 397                                                                            | 574, 981                               | 28, 301                       | 532, 036                               |             |
|                                               |                                 | 宅地（借地権を含む。）         | Housing land (including leasehold)                                               | 129, 712                                                                           | 5, 452, 921                            | 133, 596                      | 5, 588, 889                            |             |
|                                               |                                 | （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 1, 009                                                                 | 内 Including 5, 519                     | 内 Including 947               | 内 Including 5, 481                     |             |
|                                               |                                 | 山林                  | Forest land                                                                      | 22, 856                                                                            | 67, 564                                | 23, 254                       | 63, 664                                |             |
|                                               |                                 | その他の土地              | Other land                                                                       | 31, 847                                                                            | 725, 612                               | 32, 622                       | 714, 833                               |             |
|                                               |                                 | 計 Subtotal          | 実 Actual 132, 398                                                                | 7, 068, 780                                                                        | 実 Actual 136, 347                      | 7, 142, 538                   |                                        |             |
|                                               | 家屋、構築物                          | House, Structures   | 125, 994                                                                         | 1, 109, 214                                                                        | 129, 949                               | 1, 145, 182                   |                                        |             |
|                                               |                                 | （内 配偶者居住権）          | Spouse's right to residence                                                      | 内 Including 1, 184                                                                 | 内 Including 4, 751                     | 内 Including 1, 108            | 内 Including 4, 357                     |             |
|                                               | Business (agriculture) property | 事業（農業）<br>用財産       | 機械器具、農耕具、じゅう器、備品                                                                 | Machinery, Implements, Utensils, Equipment                                         | 10, 127                                | 28, 724                       | 9, 811                                 | 27, 215     |
| 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                                                                             | 4, 423                                 | 1, 166                        | 4, 537                                 |             |
| 売掛金                                           |                                 |                     | Account receivable                                                               | 2, 035                                                                             | 5, 553                                 | 2, 053                        | 5, 159                                 |             |
| その他の財産                                        |                                 |                     | Other properties                                                                 | 5, 946                                                                             | 34, 126                                | 6, 035                        | 31, 983                                |             |
|                                               |                                 |                     | 計 Subtotal                                                                       | 実 Actual 14, 475                                                                   | 72, 827                                | 実 Actual 14, 497              | 68, 894                                |             |
| 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, 012                                | 797, 463                      | 14, 974                                | 829, 418    |
|                                               |                                 | 同上以外の株式及び出資         | Stocks and investment other than mentioned above                                 | 83, 943                                                                            | 1, 649, 752                            | 87, 036                       | 1, 845, 732                            |             |
|                                               |                                 | 公債及び社債              | Public bond and Corporate bond                                                   | 12, 362                                                                            | 220, 904                               | 12, 085                       | 218, 827                               |             |
|                                               |                                 | 投資・貸付信託受益証券         | Investment/ Loan trust beneficiary certificate                                   | 46, 896                                                                            | 902, 069                               | 48, 727                       | 983, 934                               |             |
|                                               |                                 | 計 Subtotal          | 実 Actual 101, 753                                                                | 3, 570, 188                                                                        | 実 Actual 104, 981                      | 3, 877, 911                   |                                        |             |
| Other properties                              | 現金、預貯金等                         | Cash, Deposit, etc. | 150, 452                                                                         | 7, 630, 411                                                                        | 155, 307                               | 7, 963, 349                   |                                        |             |
|                                               |                                 | 家庭用財産               | Household properties                                                             | 82, 448                                                                            | 37, 359                                | 83, 629                       | 32, 971                                |             |
|                                               | その他の財産                          | 生命保険金等              | Life insurance amount, etc.                                                      | 50, 037                                                                            | 943, 365                               | 53, 108                       | 1, 000, 254                            |             |
|                                               |                                 | 退職手当金等              | Retirement allowance, etc.                                                       | 5, 945                                                                             | 208, 440                               | 6, 181                        | 201, 187                               |             |
|                                               |                                 | 立木の他                | Standing timber<br>Others                                                        | 3, 354<br>124, 063                                                                 | 4, 201<br>1, 221, 532                  | 3, 412<br>129, 125            | 5, 279<br>1, 273, 137                  |             |
|                                               |                                 |                     | 計 Subtotal                                                                       | 実 Actual 130, 885                                                                  | 2, 377, 538                            | 実 Actual 136, 049             | 2, 479, 857                            |             |
|                                               |                                 | 合計 Total            | 実 Actual 150, 822                                                                | 21, 866, 316                                                                       | 実 Actual 155, 706                      | 22, 710, 703                  |                                        |             |
|                                               | 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) | 7, 324                                 | 260, 422                      | 8, 307                                 | 373, 772    |
|                                               |                                 |                     | 債務                                                                               | Obligation                                                                         | 134, 945                               | 1, 369, 804                   | 139, 928                               | 1, 370, 059 |
|                                               |                                 |                     | 葬式費用                                                                             | Funeral expenses                                                                   | 147, 657                               | 238, 592                      | 152, 377                               | 253, 943    |
|                                               |                                 |                     | 計 Subtotal                                                                       | 実 Actual 149, 163                                                                  | 1, 608, 396                            | 実 Actual 153, 916             | 1, 624, 002                            |             |
|                                               |                                 | 差引純資産価額             | Amount of calculated net assets                                                  | 150, 858                                                                           | 20, 518, 342                           | 155, 740                      | 21, 460, 473                           |             |
| Subject of survey, etc.:                      | 課税価格                            | 暦年課税分贈与財産価額         | Donated property value (calendar-year taxation)                                  | 27, 600                                                                            | 165, 661                               | 28, 568                       | 173, 025                               |             |
|                                               |                                 |                     |                                                                                  | 150, 858                                                                           | 20, 684, 003                           | 155, 740                      | 21, 633, 497                           |             |

調査対象等： 1 令和５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６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 令和４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５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 figures in the column "2023," based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2024, with respect to persons who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

2 The figures in the column "2022" based on "Returns (except for Amended Returns)," show the taxation statistics of returns filed through October 31, 2023, with respect to persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

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.