5－1 申告・課税状況
Statistics of filing returns and Statistics of Taxation

(1) 申告・課税状況
Statistics of filing returns and Statistics of Taxation

区分 Type			申告状況 Statistics of filing returns		課税状況 Statistics of taxation	
			相続人の数 Number of heirs	金額 Amount of money	相続人の数 Number of heirs	金額 Amount of money
			人 外 People Excluding	百万円 外 Million yen Excluding	人 外 People Excluding	百万円 外 Million yen Excluding
			7	19	7	19
取得財産価額		Value of properties acquired	493,237	26,874,396	415,399	24,594,538
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)	13,461	317,759	12,400	305,258
債務控除額		Amount of deduction of liabilities	301,267	1,966,487	252,751	1,655,435
暦年課税分贈与財産価額		Donated property value (calendar-year taxation)	53,428	213,395	49,019	201,538
課税価格		**Taxable amount**	**493,955**	**25,439,063**	**416,945**	**23,445,900**
Amount of inheritance tax 相続税額	算出税額	Calculated amount of tax	435,714	4,173,528	415,800	4,106,705
	2割加算額	20% additional tax	64,602	93,158	63,971	92,939
	計	**Total**	**実 Actual 435,714**	**4,266,686**	**実 Actual 415,800**	**4,199,644**
Tax credit 税額控除	暦年課税分贈与税	Gift tax (calendar-year taxation)	12,640	14,145	12,038	13,514
	配偶者	Spouse	65,180	785,301	54,589	722,838
	未成年者	Minors	2,326	920	1,632	706
	障害者	Handicapped persons	19,133	26,327	12,188	20,330
	相次相続	Successive inheritance	18,265	73,177	15,150	52,657
	外国税額	Foreign tax	83	4,105	79	4,005
	計	**Total**	**実 Actual 111,142**	**903,977**	**実 Actual 90,543**	**814,050**
差引税額		Amount of tax after deduction			361,779	3,385,594
相続時精算課税分贈与税額控除		Amount of deduction of gift tax (taxation system for settlement at time of inheritance)			2,754	17,296
医療法人持分税額控除額		Amount of tax credit for interests in medical corporations			41	1,249
小計		Subtotal			361,379	3,367,049
農地等納税猶予税額		Amount for tax payment postponed for agricultural land			1,098	45,137
株式等納税猶予税額		Amount for tax payment postponed for equity			30	4,994
特例株式等納税猶予税額		Amount of tax payment postponed for special equity			448	68,998
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			13	572
美術品納税猶予税額		Deferred tax amount on artworks			－	－
事業用資産納税猶予税額		Deferred tax amount on business assets			－	－
Amount of self-assessment inheritance tax 申告納税額	**納付税額**	**Amount of tax payment**			**361,101**	**3,248,665**
	還付税額	**Amount of refund**			**621**	**1,360**
災害減免法第4条による免除税額		Amount of exemption of tax by "Disaster Exemption Act to Sec. 4"			－	－
遺産に係る基礎控除額		Amount of basic exemption for bequest	206,485	9,522,480	166,730	7,643,304

調査対象等： 「申告状況」は、令和６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７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６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７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, 2025, with respect to persons who acquired property from ancestors, whose year of death is 2024, 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, 2025, with respect to persons who acquired property from ancestors, whose year of death is 2024, 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 Type	申告状況 Statistics of filing returns					課税状況 Statistics of taxation				
	課税価格 Taxable amount		相続税額 Amount of inheritance tax	税額控除 Amount of tax credit	被相続人の数 Number of ancestors	課税価格 Taxable amount		相続税額 Amount of inheritance tax	税額控除 Amount of tax credit	被相続人の数 Number of ancestors
	相続人の数 Number of heirs	金額 Amount of money				相続人の数 Number of heirs	金額 Amount of money			
	人 People	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 People	人 People	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 People
令和元年分 2019	359,038	17,455,260	2,740,182	624,485	147,801	295,214	15,802,098	2,690,151	560,200	115,267
2 2020	371,646	18,065,782	2,802,041	621,710	153,023	307,333	16,410,575	2,750,054	554,989	120,372
3 2021	410,784	20,397,824	3,279,785	702,853	169,670	341,002	18,603,890	3,220,357	625,145	134,275
4 2022	456,141	22,639,783	3,633,026	722,956	189,138	380,937	20,717,777	3,569,369	640,848	150,858
5 2023	466,467	23,592,659	3,901,380	789,331	193,861	391,937	21,682,977	3,838,691	705,660	155,740
6 2024	493,955	25,439,063	4,266,686	903,977	206,485	416,945	23,445,900	4,199,644	814,050	166,730

区分 Type	納付税額 Amount of tax payment		還付税額 Amount of refund	
	相続人の数 Number of heirs	金額 Amount of money	相続人の数 Number of heirs	金額 Amount of money
	人 People	百万円 Million yen	人 People	百万円 Million yen
令和元年分 2019	254,207	1,975,873	643	2,296
2 2020	264,211	2,092,818	564	1,220
3 2021	293,741	2,443,976	589	1,483
4 2022	329,173	2,800,685	673	1,410
5 2023	339,007	3,010,432	623	4,128
6 2024	361,101	3,248,665	621	1,360

（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

国税局 Regional Taxation Bureau ＼ 項目 Subject		申告状況 Statistics of filing returns			課税状況 Statistics of taxation			納付税額 Amount of tax payment		還付税額 Amount of refund	
		課税価格 Taxable amount		被相続人の数 Number of ancestors	課税価格 Taxable amount		被相続人の数 Number of ancestors				
		相続人の数 Number of heirs	金額 Amount of money		相続人の数 Number of heirs	金額 Amount of money		相続人の数 Number of heirs	金額 Amount of money	相続人の数 Number of heirs	金額 Amount of money
		人 People	百万円 Million yen	人 People	人 People	百万円 Million yen	人 People	人 People	百万円 Million yen	人 People	百万円 Million yen
札幌	Sapporo	12,303	583,972	5,180	10,757	535,770	4,336	9,415	63,431	22	39
仙台	Sendai	20,776	949,633	8,713	18,081	869,416	7,288	15,633	95,085	32	63
関東信越	Kanto Shinetsu	65,875	3,047,689	27,564	56,025	2,784,817	22,470	48,257	321,111	68	130
東京	Tokyo	162,223	9,430,110	69,737	130,857	8,673,619	53,379	114,256	1,427,619	166	443
金沢	Kanazawa	10,749	513,696	4,330	9,617	481,570	3,767	8,243	58,711	10	10
名古屋	Nagoya	71,251	3,352,960	28,699	60,952	3,094,536	23,684	52,216	367,897	83	137
大阪	Osaka	78,240	4,108,649	32,483	67,271	3,816,169	26,834	58,239	517,858	95	246
広島	Hiroshima	23,704	1,161,535	10,042	20,677	1,076,831	8,456	17,818	138,874	31	54
高松	Takamatsu	13,154	634,217	5,548	11,741	591,032	4,776	10,107	82,309	20	43
福岡	Fukuoka	19,095	902,165	7,841	16,630	830,680	6,518	14,489	96,986	34	42
熊本	Kumamoto	11,745	514,875	4,789	10,193	469,171	3,953	8,826	51,864	31	56
沖縄	Okinawa	4,840	239,562	1,559	4,144	222,291	1,269	3,602	26,920	29	96
合計	**Total**	**493,955**	**25,439,063**	**206,485**	**416,945**	**23,445,900**	**166,730**	**361,101**	**3,248,665**	**621**	**1,360**

（注） この表は、「(1) 申告・課税状況」を国税局別に示したものである。

Note: This table shows "(1) Statistics of filing returns and Statistics of Taxation" by Regional Taxation Bureaus.

(4) 課税状況における申告又は処理の別

Statistics of filing returns or cases processed of Statistics of taxation

区分 Type			課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人の数 Number of ancestors
			相続人の数 Number of heirs	金額 Amount of money	相続人の数 Number of heirs	金額 Amount of money	
			人 People	百万円 Million yen	人 People	百万円 Million yen	人 People
For the current year 本年分	申告額	Self-assessment amount	416,969	23,384,645	361,260	3,244,626	166,730
	修正申告による増差額	Amount increased by amended returns	6,591	83,748	10,464	12,655	5,134
	更正による増差額	Amount increased by correction	−	−	1	6	1
	更正等による減差額	Amount reduced by correction, etc.	2,254	△ 22,500	3,252	△ 8,622	1,691
	決定額	Amount determined	2	7	2	−	1
	計	**Total**	**実 Actual 416,945**	**23,445,900**	**実 Actual 361,101**	**3,248,665**	**実 Actual 166,730**
For the preceding years 過年分	申告額	Self-assessment amount	10,815	410,411	9,867	47,641	5,386
	修正申告による増差額	Amount increased by amended returns	25,341	338,897	34,915	86,377	15,905
	更正による増差額	Amount increased by correction	69	8,029	102	3,394	53
	更正等による減差額	Amount reduced by correction, etc.	9,968	△ 134,856	12,868	△ 49,417	6,421
	決定額	Amount determined	31	2,244	31	353	25
	計	**Total**	**実 Actual 45,602**	**624,725**	**実 Actual 56,780**	**88,348**	**実 Actual 24,319**
Grand Total 合計	申告額	Self-assessment amount	427,784	23,795,055	371,127	3,292,267	172,116
	修正申告による増差額	Amount increased by amended returns	31,932	422,645	45,379	99,032	21,039
	更正による増差額	Amount increased by correction	69	8,029	103	3,400	54
	更正等による減差額	Amount reduced by correction, etc.	12,222	△ 157,356	16,120	△ 58,039	8,112
	決定額	Amount determined	33	2,251	33	353	26
	計	**Total**	**実 Actual 462,547**	**24,070,624**	**実 Actual 417,881**	**3,337,013**	**実 Actual 191,049**

調査対象等： 「本年分」は、令和６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７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11月１日から令和７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４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６年７月１日から令和７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, 2025, with respect to those who acquired property from ancestors, whose year of death is 2024, 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, 2024 and June 30, 2025, 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), and the taxation statistics of returns filed or cases processed (corrections, determinations, etc.) between July 1, 2024 and June 30, 2025,with respect to those who acquired property from ancestors, whose year of death is 2022 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 Type	過少申告加算税 Additional tax for understatement		無申告加算税 Additional tax for failure to file		重加算税 Additional tax for fraud case	
	相続人の数 Number of heirs	金額 Amount of money	相続人の数 Number of heirs	金額 Amount of money	相続人の数 Number of heirs	金額 Amount of money
	人 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen
本年分 For the current year	23	3	2,754	334	2	8
過年分 For the preceding years	17,685	5,030	8,017	3,308	1,355	3,497
合計 Total	**17,708**	**5,033**	**10,771**	**3,641**	**1,357**	**3,505**

調査対象等： 「(4) 課税状況における申告又は処理の別」と同じである。

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

５－２　課税価格階級別
Breakdown of Taxable amount class

(1)　人員、課税価格、税額
Number of persons, Taxable amount, and Amount of tax

課税価格階級 Taxable amount class		申告状況 Statistics of filing returns					
		被相続人の数 Number of ancestors	課税価格 Taxable amount	うち相続時精算課税適用財産価額 Donated property value (taxation system for settlement at the time of inheritance) included in taxable value	うち暦年課税分贈与財産価額 Donated property value (calendar-year taxation) included in taxable value	納付税額 Amount of tax payment	法定相続人の数 Number of legal heirs
		人 People	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 People
５千万円以下	50 million yen or less	42,803	1,648,895	23,957	10,263	10,397	98,633
５千万円超	Over 50 million yen	94,510	6,658,076	71,278	46,916	224,828	250,413
１億円〃	100	45,962	6,260,719	63,848	48,387	537,268	133,728
２億円〃	200	11,446	2,760,563	30,402	21,629	396,076	34,317
３億円〃	300	6,874	2,592,805	30,336	21,974	495,712	21,542
５億円〃	500	2,251	1,313,182	18,106	10,365	307,023	7,180
７億円〃	700	1,305	1,080,129	17,570	7,840	287,467	4,248
10億円〃	1 billion yen	984	1,323,133	24,055	9,800	392,835	3,361
20億円〃	2	204	487,551	8,871	2,832	162,303	700
30億円〃	3	79	304,924	4,956	1,559	103,875	277
50億円〃	5	30	174,435	257	714	63,529	120
70億円〃	7	11	88,604	490	305	29,090	46
100億円〃	10	26	707,176	9,670	30,386	234,222	86
合　計	**Total**	**206,485**	**25,400,192**	**303,795**	**212,969**	**3,244,626**	**554,651**

課税価格階級 Taxable amount class		課税状況 Statistics of taxation					
		被相続人の数 Number of ancestors	課税価格 Taxable amount	うち相続時精算課税適用財産価額 Donated property value (taxation system for settlement at the time of inheritance) included in taxable value	うち暦年課税分贈与財産価額 Donated property value (calendar-year taxation) included in taxable value	納付税額 Amount of tax payment	法定相続人の数 Number of legal heirs
		人 People	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen	人 People
５千万円以下	50 million yen or less	16,687	741,219	14,486	4,297	10,397	29,380
５千万円超	Over 50 million yen	83,500	5,919,868	68,387	42,625	224,828	213,933
１億円〃	100	43,492	5,949,074	63,588	47,071	537,268	125,545
２億円〃	200	11,358	2,739,441	30,394	21,550	396,076	34,105
３億円〃	300	6,823	2,574,269	30,326	21,641	495,712	21,406
５億円〃	500	2,245	1,309,587	18,106	10,365	307,023	7,169
７億円〃	700	1,295	1,071,703	17,570	7,837	287,467	4,228
10億円〃	1 billion yen	981	1,319,234	24,055	9,800	392,835	3,358
20億円〃	2	203	485,111	8,871	2,832	162,303	696
30億円〃	3	79	304,924	4,956	1,559	103,875	277
50億円〃	5	30	174,435	257	714	63,529	120
70億円〃	7	11	88,604	490	305	29,090	46
100億円〃	10	26	707,176	9,670	30,386	234,222	86
合　計	**Total**	**166,730**	**23,384,645**	**291,156**	**200,981**	**3,244,626**	**440,349**

調査対象等：　「申告状況」は、令和６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７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６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７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, 2025, with respect to persons who acquired property from ancestors, whose year of death is 2024, 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, 2025, with respect to persons who acquired property from ancestors, whose year of death is 2024, 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

（単位：人）

Number of ancestors by number of legal heirs (People)

申告状況 Statistics of filing returns

課税価格階級 Taxable amount range	人数 Number of persons	法定相続人員別被相続人数 Number of ancestors by number of legal heirs											
		0人のもの Nobody	1人のもの One	2人のもの Pair	3人のもの Three people	4人のもの Four people	5人のもの Five people	6人のもの Six people	7人のもの Seven people	8人のもの Eight people	9人のもの Nine people	10人のもの Ten people	10人超のもの Over ten people
5千万円以下	50 million yen or less	245	8,734	17,311	13,010	2,885	405	120	45	11	12	8	17
5千万円超	Over 50 million yen	318	12,163	32,130	33,516	12,235	2,529	827	374	187	115	47	69
1億円〃	100	198	5,339	13,842	15,431	7,225	1,917	736	398	281	205	123	267
2億円〃	200	56	1,194	3,077	3,964	2,112	557	187	104	53	46	22	74
3億円〃	300	37	571	1,689	2,359	1,482	395	150	80	35	24	15	37
5億円〃	500	5	157	526	816	484	160	52	19	7	7	5	13
7億円〃	700	1	101	284	416	322	125	28	11	4	4	4	5
10億円〃	1 billion yen	2	58	176	345	241	101	35	12	5	3	3	3
20億円〃	2	1	12	32	79	46	22	5	2	3	1	－	1
30億円〃	3	－	3	14	26	23	7	3	2	－	1	－	－
50億円〃	5	－	－	4	10	6	6	3	－	－	－	1	－
70億円〃	7	－	－	3	2	2	2	－	1	－	1	－	－
100億円〃	10	－	2	7	6	7	2	1	－	1	－	－	－
合計	**Total**	**863**	**28,334**	**69,095**	**69,980**	**27,070**	**6,228**	**2,147**	**1,048**	**587**	**419**	**228**	**486**

課税状況 Statistics of taxation

課税価格階級 Taxable amount range	人数 Number of persons	法定相続人員別被相続人数 Number of ancestors by number of legal heirs											
		0人のもの Nobody	1人のもの One	2人のもの Pair	3人のもの Three people	4人のもの Four people	5人のもの Five people	6人のもの Six people	7人のもの Seven people	8人のもの Eight people	9人のもの Nine people	10人のもの Ten people	10人超のもの Over ten people
5千万円以下	50 million yen or less	197	5,936	8,455	2,044	30	17	4	3	1	－	－	－
5千万円超	Over 50 million yen	315	11,754	30,027	28,919	9,483	1,886	607	271	135	69	21	13
1億円〃	100	197	5,194	13,354	14,394	6,686	1,801	684	379	261	187	117	238
2億円〃	200	56	1,161	3,064	3,938	2,103	551	187	104	53	45	22	74
3億円〃	300	37	553	1,677	2,346	1,478	394	149	80	35	24	15	35
5億円〃	500	5	154	524	816	483	160	52	19	7	7	5	13
7億円〃	700	1	96	282	414	322	124	28	11	4	4	4	5
10億円〃	1 billion yen	2	55	176	345	241	101	35	12	5	3	3	3
20億円〃	2	1	12	32	79	45	22	5	2	3	1	－	1
30億円〃	3	－	3	14	26	23	7	3	2	－	1	－	－
50億円〃	5	－	－	4	10	6	6	3	－	－	－	1	－
70億円〃	7	－	－	3	2	2	2	－	1	－	1	－	－
100億円〃	10	－	2	7	6	7	2	1	－	1	－	－	－
合計	**Total**	**811**	**24,920**	**57,619**	**53,339**	**20,909**	**5,073**	**1,758**	**884**	**505**	**342**	**188**	**382**

（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 (People)

国税局 Regional Taxation Bureau	申告状況 Statistics of filing returns													
	課税価格階級 Taxable amount range													
	5千万円以下 50 million yen or less	5千万円超 Over 50 million yen	1億円超 Over 100 million yen	2億円超 Over 200 million yen	3億円超 Over 300 million yen	5億円超 Over 500 million yen	7億円超 Over 700 million yen	10億円超 Over 1 billion yen	20億円超 Over 2 billion yen	30億円超 Over 3 billion yen	50億円超 Over 5 billion yen	70億円超 Over 7 billion yen	100億円超 Over 10 billion yen	合計 Total
札幌 Sapporo	984	2,552	1,142	233	157	62	28	19	1	2	－	－	－	5,180
仙台 Sendai	1,613	4,321	1,971	449	231	59	35	28	5	－	1	－	－	8,713
関東信越 Kanto Shinetsu	5,507	13,511	5,932	1,300	775	260	168	94	13	4	－	－	－	27,564
東京 Tokyo	17,233	28,497	15,069	4,111	2,648	908	561	511	119	41	14	7	18	69,737
金沢 Kanazawa	623	2,324	1,001	201	100	38	21	16	2	1	1	1	1	4,330
名古屋 Nagoya	5,439	13,461	6,667	1,634	966	273	137	92	17	8	3	1	1	28,699
大阪 Osaka	6,111	14,816	7,540	2,022	1,173	398	211	149	39	15	5	1	3	32,483
広島 Hiroshima	1,870	5,211	2,119	461	231	79	39	24	1	1	4	1	1	10,042
高松 Takamatsu	952	2,828	1,286	278	144	33	14	11	1	－	－	－	1	5,548
福岡 Fukuoka	1,395	3,895	1,730	424	222	92	49	27	3	4	－	－	－	7,841
熊本 Kumamoto	887	2,489	1,024	201	127	26	22	6	2	3	2	－	－	4,789
沖縄 Okinawa	189	605	481	132	100	23	20	7	1	－	－	－	1	1,559
合計 Total	**42,803**	**94,510**	**45,962**	**11,446**	**6,874**	**2,251**	**1,305**	**984**	**204**	**79**	**30**	**11**	**26**	**206,485**

国税局 Regional Taxation Bureau	課税状況 Statistics of taxation													
	課税価格階級 Taxable amount range													
	5千万円以下 50 million yen or less	5千万円超 Over 50 million yen	1億円超 Over 100 million yen	2億円超 Over 200 million yen	3億円超 Over 300 million yen	5億円超 Over 500 million yen	7億円超 Over 700 million yen	10億円超 Over 1 billion yen	20億円超 Over 2 billion yen	30億円超 Over 3 billion yen	50億円超 Over 5 billion yen	70億円超 Over 7 billion yen	100億円超 Over 10 billion yen	合計 Total
札幌 Sapporo	526	2,252	1,059	231	157	61	28	19	1	2	－	－	－	4,336
仙台 Sendai	812	3,831	1,846	445	228	59	34	27	5	－	1	－	－	7,288
関東信越 Kanto Shinetsu	2,326	11,942	5,602	1,290	772	259	168	94	13	4	－	－	－	22,470
東京 Tokyo	5,337	24,965	14,211	4,074	2,627	904	553	509	119	41	14	7	18	53,379
金沢 Kanazawa	337	2,088	964	198	99	38	21	16	2	1	1	1	1	3,767
名古屋 Nagoya	2,205	11,991	6,370	1,628	959	273	137	92	16	8	3	1	1	23,684
大阪 Osaka	2,545	13,144	7,154	2,009	1,161	398	211	149	39	15	5	1	3	26,834
広島 Hiroshima	934	4,664	2,023	457	229	79	38	24	1	1	4	1	1	8,456
高松 Takamatsu	527	2,553	1,215	277	144	33	14	11	1	－	－	－	1	4,776
福岡 Fukuoka	655	3,412	1,636	419	221	92	49	27	3	4	－	－	－	6,518
熊本 Kumamoto	433	2,170	962	200	127	26	22	6	2	3	2	－	－	3,953
沖縄 Okinawa	50	488	450	130	99	23	20	7	1	－	－	－	1	1,269
合計 Total	**16,687**	**83,500**	**43,492**	**11,358**	**6,823**	**2,245**	**1,295**	**981**	**203**	**79**	**30**	**11**	**26**	**166,730**

（注） この表は、「(1) 人員、課税価格、税額」の「被相続人の数」欄を国税局別に示したものである。

Note: This table shows " Number of ancestors" in "(1) Number of persons, Taxable amount, and Amount of tax" by Regional Taxation Bureaus.

5－3　相続財産種類別

Breakdown of Inherited Property by Type

被相続人数、取得財産価額（その１）

Number of ancestors, and Value of properties acquired(Part1)

取得財産等の種類 Type of properties acquired, etc.			申告状況 Statistics of filing returns			
			令和５年分　2023		令和６年分　2024	
			被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired	被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired
			人 People	百万円 Million yen	人 People	百万円 Million yen
Land 土地	田（耕作権及び永小作権を含む。）	Rice field (including cultivation right and perennial tenant right)	26,360	266,076	26,938	256,074
	畑（耕作権及び永小作権を含む。）	Farm land (including cultivation right and perennial tenant right)	32,731	559,411	33,612	577,864
	宅地（借地権を含む。）	Housing land (including leasehold)	169,150	6,228,636	179,266	6,470,700
	（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 1,193	内 Including 6,887	内 Including 1,257	内 Including 8,050
	山林	Forest land	27,177	69,795	28,165	69,674
	その他の土地	Other land	37,793	755,838	39,646	778,238
	計	Subtotal	実 Actual 172,306	7,879,756	実 Actual 182,556	8,152,550
家屋、構築物		House, Structures	163,546	1,353,269	173,369	1,400,529
（内配偶者居住権）		Spouse's right to residence	内 Including 1,469	内 Including 5,547	内 Including 1,509	内 Including 5,731
Business (agriculture) property 事業（農業）用財産	機械器具、農耕具、じゅう器、備品	Machinery, Implements, Utensils, Equipment	11,503	32,057	12,257	34,868
	商品、製品、半製品、原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	1,510	5,722	1,489	7,228
	売掛金	Account receivable	2,473	6,001	2,566	6,902
	その他の財産	Other properties	7,159	37,009	8,646	49,812
	計	Subtotal	実 Actual 17,065	80,789	実 Actual 19,039	98,810
Securities 有価証券	特定同族会社の株式及び出資	Stocks and investment to specified family company	17,219	861,479	17,680	887,999
	同上以外の株式及び出資	Stocks and investment other than mentioned above	103,944	1,952,041	110,461	2,164,408
	公債及び社債	Public bond and Corporate bond	13,804	233,592	13,825	287,386
	投資・貸付信託受益証券	Investment/ Loan trust beneficiary certificate	56,704	1,045,187	61,629	1,255,510
	計	Subtotal	実 Actual 125,697	4,092,299	実 Actual 133,478	4,595,304
現金、預貯金等		Cash, Deposit, etc.	193,247	8,769,309	205,844	9,406,699
家庭用財産		Household properties	103,301	39,555	109,290	44,195
Other properties その他の財産	生命保険金等	Life insurance amount, etc.	60,596	1,094,913	65,285	1,187,850
	退職手当金等	Retirement allowance, etc.	7,648	225,227	8,022	263,678
	立木	Standing timber	3,875	5,823	3,826	5,281
	その他	Others	156,416	1,405,016	166,288	1,693,833
	計	Subtotal	実 Actual 165,230	2,730,979	実 Actual 176,047	3,150,642
合計		Total	実 Actual 193,968	24,945,955	実 Actual 206,594	26,848,729
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)	9,163	385,628	10,007	303,795
Obligation,etc. 債務等	債務	Obligation	170,240	1,642,931	181,927	1,633,598
	葬式費用	Funeral expenses	188,446	308,922	200,766	331,703
	計	Subtotal	実 Actual 190,651	1,951,853	実 Actual 203,110	1,965,301
差引純資産価額		Amount of calculated net assets	193,861	23,379,730	206,485	25,187,223
暦年課税分贈与財産価額		Donated property value (calendar-year taxation)	31,524	184,549	32,210	212,969
課税価格		Taxable amount	193,861	23,564,280	206,485	25,400,192

調査対象等：　1　令和６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７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 "2024," based on “Returns (except for Amended Returns),” show the taxation statistics of returns filed through October 31, 2025, with respect to persons who acquired property from ancestors, whose year of death is 2024, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

2 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.

Note: 1 As “5-1 Statistics of filing returns and Statistics of Taxation” and “5-3 Breakdown of Inherited Property by Type” differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.

2 “Actual” in the column “Number of ancestors” means actual number of ancestors.

被相続人数、取得財産価額（その２）

Number of ancestors, and Value of properties acquired(Part2)

取得財産等の種類 Type of properties acquired, etc.			課税状況 Statistics of taxation			
			令和５年分　2023		令和６年分　2024	
			被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired	被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired
			人 People	百万円 Million yen	人 People	百万円 Million yen
Land 土地	田（耕作権及び永小作権を含む。）	Rice field (including cultivation right and perennial tenant right)	22,766	243,116	23,193	234,239
	畑（耕作権及び永小作権を含む。）	Farm land (including cultivation right and perennial tenant right)	28,301	532,036	29,057	553,992
	宅地（借地権を含む。）	Housing land (including leasehold)	133,596	5,588,889	142,318	5,817,759
	（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 947	内 Including 5,481	内 Including 974	内 Including 5,915
	山林	Forest land	23,254	63,664	24,185	63,724
	その他の土地	Other land	32,622	714,833	34,253	737,692
	計	**Subtotal**	**実 Actual 136,347**	**7,142,538**	**実 Actual 145,164**	**7,407,407**
	家屋、構築物	House, Structures	129,949	1,145,182	138,429	1,190,126
	（内配偶者居住権）	Spouse's right to residence	内 Including 1,108	内 Including 4,357	内 Including 1,133	内 Including 4,426
Business (agriculture) property 事業（農業）用財産	機械器具、農耕具、じゅう器、備品	Machinery, Implements, Utensils, Equipment	9,811	27,215	10,529	30,180
	商品、製品、半製品、原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	1,166	4,537	1,158	6,227
	売掛金	Account receivable	2,053	5,159	2,135	5,929
	その他の財産	Other properties	6,035	31,983	7,292	44,270
	計	**Subtotal**	**実 Actual 14,497**	**68,894**	**実 Actual 16,220**	**86,605**
Securities 有価証券	特定同族会社の株式及び出資	Stocks and investment to specified family company	14,974	829,418	15,529	860,944
	同上以外の株式及び出資	Stocks and investment other than mentioned above	87,036	1,845,732	92,818	2,044,932
	公債及び社債	Public bond and Corporate bond	12,085	218,827	12,206	273,570
	投資・貸付信託受益証券	Investment/ Loan trust beneficiary certificate	48,727	983,934	53,368	1,188,130
	計	**Subtotal**	**実 Actual 104,981**	**3,877,911**	**実 Actual 112,005**	**4,367,577**
	現金、預貯金等	Cash, Deposit, etc.	155,307	7,963,349	166,281	8,560,177
	家庭用財産	Household properties	83,629	32,971	88,933	37,067
Other properties その他の財産	生命保険金等	Life insurance amount, etc.	53,108	1,000,254	57,630	1,092,207
	退職手当金等	Retirement allowance, etc.	6,181	201,187	6,425	239,158
	立木	Standing timber	3,412	5,279	3,406	4,655
	その他	Others	129,125	1,273,137	137,656	1,556,536
	計	**Subtotal**	**実 Actual 136,049**	**2,479,857**	**実 Actual 145,488**	**2,892,556**
	合計	**Total**	**実 Actual 155,706**	**22,710,703**	**実 Actual 166,682**	**24,541,515**
	相続時精算課税適用財産価額	Donated property value (taxation system for settlement at the time of inheritance)	8,307	373,772	9,083	291,156
Obligation,etc. 債務等	債務	Obligation	139,928	1,370,059	150,132	1,375,317
	葬式費用	Funeral expenses	152,377	253,943	163,059	273,689
	計	**Subtotal**	**実 Actual 153,916**	**1,624,002**	**実 Actual 164,751**	**1,649,007**
	差引純資産価額	Amount of calculated net assets	155,740	21,460,473	166,730	23,183,664
	暦年課税分贈与財産価額	Donated property value (calendar-year taxation)	28,568	173,025	29,153	200,981
	課税価格	**Taxable amount**	**155,740**	**21,633,497**	**166,730**	**23,384,645**

調査対象等：　１　令和６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７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。

（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 "2024," based on “Returns (except for Amended Returns),” show the taxation statistics of returns filed through October 31, 2025, with respect to persons who acquired property from ancestors, whose year of death is 2024, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance.

2 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.

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.