

6-1 課 税 状 況

Statistics of Taxation

(1) 課税状況 (合計分)
Statistics of taxation (Total)

区 分 Type		人 員 Number of taxpayers	金 額 Amount of money
		人 Person	百万円 million yen
		外 Excluding	外 Excluding
取得財産価額 (本年分)	Value of properties acquired (for the current year)	437,217	2,160,357
配偶者控除額	Amount of exemption for spouse	16,660	222,282
基礎、特別控除額	Amount of basic and special exemption	435,974	926,287
基礎、特別控除後の課税価額	Taxable amount after basic and special exemption	376,279	1,020,347
贈与税額	Amount of gift tax	376,279	285,165
外国税額控除額	Credit for foreign tax	9	1,195
医療法人持分税額控除額	Amount of tax credit for interests in medical corporations	-	-
差引税額	Amount of tax after deduction	376,275	283,971
農地等納税猶予税額	Amount for tax payment postponed for agricultural land	56	593
株式等納税猶予税額	Amount for tax payment postponed for equity	43	4,941
医療法人持分納税猶予税額	Amount for tax payment postponed for interests in medical corporations	-	-
納付税額	Amount of tax payment	376,233	278,436
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"	-	-

調査対象等：平成26年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、平成27年6月30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。

(注) 1 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。
2 人員について、(暦年課税分①)と(相続時精算課税分②)に重複する者があるため、①②の合計は(合計分)と一致しない。

Subject of survey, etc.:

Of persons acquiring property as gift during 2014, with regard to those obligated to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), taxation performance based upon returns filed and cases processed (corrections, determinations, etc.) by June 30, 2015, has been prepared in accordance with "Returns, resolutions, etc.".

Note: 1 "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".

2 Of the Number of taxpayers, "Total" is not equal to the total of "Calendar-Year Taxation ①" and "Taxation System for Settlement at the Time of Inheritance ②" due to the existence of overlapping persons in ① and ②.

課税状況 (暦年課税分①)
Statistics of taxation (Calendar-Year Taxation ①)

区 分 Type		人 員 Number of taxpayers	金 額 Amount of money
		人 Person	百万円 million yen
取得財産価額 (本年分)	Value of properties acquired (for the current year)	388,806	1,551,427
配偶者控除額	Amount of exemption for spouse	16,660	222,282
基礎控除額	Amount of basic exemption	388,806	427,687
基礎控除後の課税価額	Taxable amount after basic exemption	372,688	910,017
贈与税額	Amount of gift tax	372,688	263,044
外国税額控除額	Credit for foreign tax	9	1,195
医療法人持分税額控除額	Amount of tax credit for interests in medical corporations	-	-
差引税額	Amount of tax after deduction	372,682	261,850

課税状況 (相続時精算課税分②)
Statistics of taxation (Taxation System for Settlement at the Time of Inheritance ②)

区 分 Type		人 員 Number of taxpayers	金 額 Amount of money
		人 Person	百万円 million yen
取得財産価額 (本年分)	Value of properties acquired (for the current year)	50,006	608,930
特別控除額	Amount of special exemption	48,718	498,600
特別控除後の課税価額	Taxable amount after special exemption	3,771	110,330
贈与税額	Amount of gift tax	3,771	22,121
外国税額控除額	Credit for foreign tax	-	-
差引税額	Amount of tax after deduction	3,771	22,121

(参考1) 住宅取得等資金の非課税制度の状況

Re1. Status of the tax exemption system for the acquisition of a residence by fund donation

区 分 Type		人 員 Number of taxpayers	金 額 Amount of money
		人 Person	百万円 million yen
住宅取得等資金の金額	Amount of the fund donation for the acquisition of a residence	65,414	433,334 Including 504,939

調査対象等：平成26年中に財産の贈与を受けた者について、平成27年6月30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) 「金額」欄の「内」は、非課税の適用を受けた金額を示す。

Subject of survey, etc.: Records regarding the results of declarations or processes (corrections, determinations, etc.) handled by June 30, 2015, for persons who acquired property as a gift in 2014 were prepared based on "Returns, resolutions, etc.".

Note: In the "Amount of money" column, "Including" means the amount of tax exempted.

(参考2) 教育資金の非課税制度の状況

Re2. Status of the tax exemption system for educational funds

区 分 Type		人 員 Number of taxpayers	金 額 Amount of money
		人 Person	百万円 million yen
非課税拠出額	Amount of tax-exempt donation	77,588	515,739
教育資金支出額 (管理契約終了分)	Amount of the educational fund that was spent (that the agreement for the management terminated)	169	381

調査対象等：平成26年中に財産の贈与を受けた者について、「非課税拠出額」を「教育資金非課税申告書」等に基づいて作成した。

平成26年中に教育資金管理契約が終了した者について、「教育資金支出額」を「教育資金管理契約の終了に関する調書」に基づいて作成した。

Subject of survey, etc.: With regard to a person who received a gift of property during 2014, "the amount of tax-exempt donation" has been prepared in accordance with the "Return Form for a Tax-exempt Educational Fund", etc.

With regard to a person for whom an agreement for the management of an educational fund terminated during 2014, "the amount of the educational fund that was spent" has been prepared in accordance with the "Report on Termination of an Agreement for the Management of an Education Fund."

(2) 課税状況の累年比較 (合計分)

Yearly comparison of statistics of taxation (Total)

区 分 Type	取得財産価額 Value of properties acquired		納付税額 Amount of tax payment	
	人 員 Number of taxpayers	金 額 Amount	人 員 Number of taxpayers	金 額 Amount
	人 Person	百万円 million yen	人 Person	百万円 million yen
平成 21 年 分 2009	310,944	1,629,939	236,274	101,762
22 2010	310,324	1,529,126	251,629	129,201
23 2011	340,243	1,624,845	282,243	136,223
24 2012	355,924	1,579,791	301,006	128,789
25 2013	401,716	1,859,171	339,457	168,991
26 2014	437,217	2,160,357	376,233	278,436

(注) 調査対象等は、「(1) 課税状況」と同じである。

Note: Subjects of survey, etc. are the same as in "(1) Statistics of taxation".

課税状況の累年比較 (暦年課税分及び相続時精算課税分)

Yearly comparison of statistics of taxation (Calendar-year taxation and taxation system for settlement at the time of inheritance)

区 分 Type	暦年課税分 取得財産価額 Donated property value (Calendar-Year Taxation)		相続時精算課税分 取得財産価額 Donated property value (Taxation System for Settlement at the Time of Inheritance)	
	人 員 Number of taxpayers	金 額 Amount	人 員 Number of taxpayers	金 額 Amount
	人 Person	百万円 million yen	人 Person	百万円 million yen
平成 21 年 分 2009	246,254	795,253	66,505	834,686
22 2010	261,143	900,372	50,663	628,754
23 2011	292,559	1,020,029	49,204	604,816
24 2012	311,163	1,030,847	46,207	548,944
25 2013	351,010	1,224,684	52,492	634,487
26 2014	388,806	1,551,427	50,006	608,930

(3) 申告及び処理の状況

Statistics of filing returns and cases processed

区 分 Type	取得財産価額 Value of properties acquired		納付税額 Amount of tax payment			
	人 員 Number of taxpayers	金 額 Amount	人 員 Number of taxpayers	金 額 Amount		
	人 Person	百万円 million yen	人 Person	百万円 million yen		
For the current year 本年分	申告額 Amount of self-assessment	437,072	2,159,206	375,941	278,021	
	修正申告による増差額 Amount increased by amended returns	1,930	4,332	1,902	974	
	更正による増差額 Amount increased by correction,	4	8	1	0	
	更正等による減差額 Amount reduced by correction, etc.	532	△ 3,188	526	△ 560	
	決定額 Amount determined	-	-	-	-	
	計 Total	実 Actual	437,217	2,160,357	実 Actual	376,233
For the preceding years 過半分	申告額 Amount of self-assessment	14,166	60,490	13,826	10,362	
	修正申告による増差額 Amount increased by amended returns	2,322	6,757	2,368	1,596	
	更正による増差額 Amount increased by correction,	4	19	4	7	
	更正等による減差額 Amount reduced by correction, etc.	1,342	△ 4,632	1,274	△ 827	
	決定額 Amount determined	25	661	25	283	
	計 Total	実 Actual	16,379	63,294	実 Actual	16,077
Grand Total 合計	申告額 Amount of self-assessment	451,238	2,219,696	389,767	288,383	
	修正申告による増差額 Amount increased by amended returns	4,252	11,089	4,270	2,570	
	更正による増差額 Amount increased by correction,	8	26	5	7	
	更正等による減差額 Amount reduced by correction, etc.	1,874	△ 7,821	1,800	△ 1,387	
	決定額 Amount determined	25	661	25	283	
	計 Total	実 Actual	453,596	2,223,652	実 Actual	392,310

調査対象等: 「本年分」は、平成26年中に財産の贈与を受けた者のうち、申告義務のある者(住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。)について、平成27年6月30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。

「過半分」は、平成25年以前に贈与を受けた者のうち、申告義務のある者について、平成26年7月1日から平成27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) 「人員」欄の「実」は、実人員を示す。

Subject of survey, etc.: Regarding "For the current year", with respect to those who acquire property as gift during 2014, with regard to those obligated to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), taxation performance based upon returns filed and cases processed (corrections, determinations, etc.) by June 30, 2015, has been prepared in accordance with "Returns, resolutions, etc.".

Regarding "For the preceding year", with respect to those who acquired property as gift before 2013, taxation by returns filed or cases processed (corrections or determinations, etc.) made from July 1, 2014, to June 30, 2015, is shown based on "Returns, resolutions, etc."

Note: "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.

(4) 国税局別の課税状況 (合計分)

Statistics of taxation by Regional Taxation Bureaus (Total)

国税局 Regional Taxation Bureau	項目 Subject	取得財産価額 Value of properties acquired		納付税額 Amount of tax payment	
		人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount
		人 Person	百万円 million yen	人 Person	百万円 million yen
札幌	Sapporo	12,557	67,993	9,473	8,880
仙台	Sendai	18,920	87,153	13,908	4,081
関東信越	Kanto Shinetsu	48,404	254,499	40,549	36,151
東京	Tokyo	136,411	762,617	122,743	132,967
金沢	Kanazawa	9,576	39,655	8,111	3,039
名古屋	Nagoya	62,670	292,055	55,430	31,613
大阪	Osaka	84,667	355,885	75,763	36,668
広島	Hiroshima	18,723	80,521	15,247	6,033
高松	Takamatsu	11,611	53,086	9,376	4,904
福岡	Fukuoka	17,091	78,786	13,495	7,217
熊本	Kumamoto	12,327	59,568	9,023	4,691
沖縄	Okinawa	4,260	28,539	3,115	2,192
合計	Total	437,217	2,160,357	376,233	278,436

(注) この表は、「(1) 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 taxation" by Regional Taxation Bureaus.

国税局別の課税状況 (暦年課税分及び相続時精算課税分)

Taxation Statistics by Regional Taxation Bureau (Calendar-Year Taxation and Taxation System for Settlement at the Time of Inheritance)

国税局 Regional Taxation Bureau	項目 Subject	暦年課税分 取得財産価額 Donated property value (Calendar-Year Taxation)		相続時精算課税分 取得財産価額 Donated property value (Taxation System for Settlement at the Time of Inheritance)	
		人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount
		人 Person	百万円 million yen	人 Person	百万円 million yen
札幌	Sapporo	9,928	41,613	2,693	26,380
仙台	Sendai	14,423	45,669	4,640	41,484
関東信越	Kanto Shinetsu	42,163	182,736	6,446	71,762
東京	Tokyo	126,103	595,518	10,669	167,099
金沢	Kanazawa	8,400	25,574	1,214	14,081
名古屋	Nagoya	57,289	206,085	5,570	85,970
大阪	Osaka	78,370	273,522	6,506	82,362
広島	Hiroshima	15,931	53,365	2,891	27,157
高松	Takamatsu	9,728	33,168	1,937	19,917
福岡	Fukuoka	14,047	48,636	3,153	30,150
熊本	Kumamoto	9,352	33,434	3,067	26,134
沖縄	Okinawa	3,072	12,106	1,220	16,433
合計	Total	388,806	1,551,427	50,006	608,930

(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	
	人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount
	人 Person	百万円 million yen	人 Person	百万円 million yen	人 Person	百万円 million yen
本年分	For the current year	87	5	4,437	139	-
過年分	For the preceding years	555	72	9,157	1,083	24
合計	Total	642	77	13,594	1,222	24

(注) 調査対象等は、「(3) 申告及び処理の状況」と同じである。

Note: Subjects of survey, etc. are the same as in "(3) Statistics of filing returns and cases processed".

6-2 贈与財産価額階級別

Breakdown of Donated Property by Value Range

(1) 人員、取得財産価額、税額

Number of persons, Value of properties acquired, Amount of tax

取得財産価額階級 Value range of property acquired	暦年課税分 Calendar-year taxation ①			相続時精算課税分 Taxation system for settlement at the time of inheritance ②			合 計 Total ③		
	人員	取得財産価額	差引税額	人員	取得財産価額	差引税額	人員	取得財産価額	納付税額
	Number of taxpayers	Value of properties acquired	Amount of tax after deduction	Number of taxpayers	Value of properties acquired	Amount of tax after deduction	Number of taxpayers	Value of properties acquired	Amount of tax payment
	人	百万円 million yen	百万円 million yen	人	百万円 million yen	百万円 million yen	人	百万円 million yen	百万円 million yen
150 万円以下 Less than 1.5 million yen	154,373	185,406	1,560	1,974	1,952	41	155,381	186,456	1,774
150万円超 Over than 1.5 million yen	47,016	87,232	3,539	1,697	3,065	16	48,523	89,963	3,543
200万円 "	2	112,282	13,079	6,971	21,239	87	118,925	349,549	13,095
400万円 "	4	47,218	25,700	11,324	61,458	179	58,408	301,779	25,784
700万円 "	7	11,106	16,806	9,022	79,557	197	20,084	173,076	16,926
1,000万円 "	10	11,249	22,762	12,397	180,431	438	23,673	343,108	23,084
2,000万円 "	20	4,618	8,717	4,723	113,768	724	9,371	215,573	9,383
3,000万円 "	30	386	5,905	1,072	40,667	2,558	1,476	56,035	8,240
5,000万円 "	50	212	7,011	420	28,643	3,632	643	44,595	10,284
1億円 "	100	162	13,379	200	31,872	5,357	367	60,863	17,559
3億円 "	300	60	12,039	28	10,735	2,032	87	34,723	13,298
5億円 "	500	56	19,152	10	6,563	1,257	67	46,897	19,649
10億円 "	1 billion yen	36	52,317	6	8,015	1,364	42	60,332	25,899
20億円 "	2	12	29,813	-	-	-	12	29,813	13,645
30億円 "	3	7	24,378	1	4,200	840	8	28,578	11,796
50億円 "	5	4	121,666	1	16,200	3,240	5	137,866	64,062
合 計 Total	388,797	1,550,841	261,617	49,846	608,365	21,962	437,072	2,159,206	278,021

調査対象等：平成26年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、平成27年6月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 人員について、暦年課税分①と相続時精算課税分②に重複する者があるため、①②の合計は合計③と一致しない。

Subject of survey, etc.: Of persons acquiring property as gift during 2014, with regard to those obligated acquisitions to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), the table was prepared on the basis of "returns (except for amended returns) filed by June 30, 2015.

Note: Of the Number of taxpayers, the Total ③ is not equal to the total of ①Calendar-Year Taxation and ②Taxation System for Settlement at the Time of Inheritance due to the existence of overlapping persons in ① and ②.

(2) 国税局別の人員 (合計分)

Number of persons by Regional Taxation Bureaus (Total)

(単位：人)

(In person)

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired									
	150万円以下 Less than 1.5 million yen	150万円超 Over 1.5 million yen	200万円超 Over 2 million yen	400万円超 Over 4 million yen	700万円超 Over 7 million yen	1,000万円超 Over 10 million yen	2,000万円超 Over 20 million yen	3,000万円超 Over 30 million yen	5,000万円超 Over 50 million yen	
札幌	3,933	1,347	3,377	2,064	764	807	197	31	16	
仙台	5,874	2,209	5,020	2,779	1,294	1,275	368	62	21	
関東信越	16,268	5,679	13,116	6,570	2,482	2,958	1,027	164	67	
東京	50,892	14,834	36,206	17,589	5,569	6,898	3,301	543	252	
金沢	3,634	1,112	2,580	1,165	398	473	154	29	14	
名古屋	21,850	7,287	18,056	8,048	2,497	3,174	1,428	166	69	
大阪	33,729	8,914	22,147	10,574	3,373	3,891	1,608	238	97	
広島	5,528	2,146	5,792	2,779	981	1,098	304	56	24	
高松	3,838	1,257	3,341	1,636	585	687	195	33	16	
福岡	5,353	1,924	4,666	2,541	1,054	1,110	343	57	25	
熊本	3,511	1,433	3,485	1,952	808	821	240	43	19	
沖縄	971	381	1,139	711	279	481	206	54	23	
合 計 Total	155,381	48,523	118,925	58,408	20,084	23,673	9,371	1,476	643	

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired								合 計 Total
	1億円超 Over 100 million yen	3億円超 Over 300 million yen	5億円超 Over 500 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		
札幌	10	2	5	1	2	-	-	12,556	
仙台	10	-	2	-	1	-	-	18,915	
関東信越	39	2	8	2	-	2	2	48,386	
東京	164	53	29	19	8	1	2	136,360	
金沢	6	1	2	1	-	-	-	9,569	
名古屋	45	4	7	10	-	1	1	62,643	
大阪	53	18	4	5	1	4	-	84,656	
広島	9	1	-	1	-	-	-	18,719	
高松	13	1	1	2	-	-	-	11,605	
福岡	8	-	3	1	-	-	-	17,085	
熊本	5	4	5	-	-	-	-	12,326	
沖縄	5	1	1	-	-	-	-	4,252	
合 計 Total	367	87	67	42	12	8	5	437,072	

(注) この表は、「(1) 人員、取得財産価額、税額」の「人員」欄を国税局別に示したものである。

Note: This table shows "Number of persons" of the table "(1) Number of persons, value of property acquired, amount of tax" by Regional Taxation Bureaus.

6 - 3 贈与財産種類別

Breakdown of Donated Property by Type

受贈人員、取得財産価額

Number of donees and value of properties acquired

取得財産等の種類 Type of properties acquired, etc.	暦年課税分 Calendar-Year Taxation		相続時精算課税分 Taxation System for Settlement at the Time of Inheritance		合計 Total					
	①		②		③					
	人員 Number of taxpayers	取得財産価額 Value of properties acquired	人員 Number of taxpayers	取得財産価額 Value of properties acquired	人員 Number of taxpayers	取得財産価額 Value of properties acquired				
	人 Person	百万円 Million yen	人 Person	百万円 Million yen	人 Person	百万円 Million yen				
土地 Land	田（耕作権及び永小作権を含む。） Rice field (including cultivation right and perennial tenant right)	2,418	6,738	1,593	8,605	3,986	15,343			
	畑（耕作権及び永小作権を含む。） Farm land (including cultivation right and perennial tenant right)	2,461	5,918	1,428	6,314	3,874	12,231			
	宅地（借地権を含む。） Housing land (including leasehold)	65,401	321,964	24,822	215,831	89,826	537,794			
	山林 Forest land	2,501	4,100	1,331	2,872	3,804	6,972			
	その他の土地 Other land	4,852	13,446	1,783	12,355	6,612	25,801			
	計 Subtotal	実 Actual	73,987	352,165	実 Actual	27,467	245,977	実 Actual	100,942	598,142
家屋、構築物 Business (agriculture) property House, Structures	機械器具、農耕具、備品 Machinery, Implements, Utensils, Equipment	75	165	53	290	128	456			
	商品、製品、半製品、原材料、農産物等 Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	19	36	21	161	40	197			
	売掛金 Accounts receivable	40	85	7	30	47	115			
	その他の財産 Other properties	921	2,429	45	408	966	2,838			
	計 Subtotal	実 Actual	1,050	2,716	実 Actual	112	890	実 Actual	1,162	3,606
	有価証券 Securities	株式及び出資 Stocks and investment	71,416	363,633	2,223	77,442	73,435	441,074		
公債及び社債 Public bond and Corporate bond		651	6,944	71	965	722	7,909			
投資・貸付信託証券 Investment/ Loan trust beneficiary certificate		639	2,472	92	1,488	730	3,960			
計 Subtotal		実 Actual	72,506	373,048	実 Actual	2,351	79,895	実 Actual	74,650	452,943
現金、預貯金等 Other properties Cash, Deposit, etc.	家庭用財産 Household properties	69	111	9	47	78	158			
	生命保険金等 Life insurance amount, etc.	2,224	7,413	152	1,081	2,376	8,494			
	立木の他 Standing timber Others	165	148	71	110	232	258			
	その他の財産 Others	21,100	114,793	1,448	9,149	22,537	123,941			
	計 Subtotal	実 Actual	23,468	122,354	実 Actual	1,657	10,340	実 Actual	25,107	132,693
	合計 Total	実 Actual	388,797	1,550,841	実 Actual	49,846	608,365	実 Actual	437,072	2,159,206

調査対象等：平成26年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、平成27年6月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

(注) 1 「人員」欄の「実」は、実人員を示す。

2 人員について、暦年課税分①と相続時精算課税分②に重複する者があるため、①②の合計は合計③と一致しない。

Subject of survey, etc.: Of persons acquiring property as gift during 2014, with regard to those obligated to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), the table was prepared on the basis of "returns (except for amended returns) filed by June 30, 2015.

Note : 1 "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.

2 Of the Number of taxpayers, the Total③ is not equal to the total of ①Calendar-Year Taxation and ②Taxation System for Settlement at the Time of Inheritance due to the existence of overlapping persons in ① and ②.