Calculation of the amount of tax Calculation of the total amount of inheritance tax payable by each heir applied to each heir' share in inheritance Divided according to each heir's Spouse credit (e.g. tax credit for spouses) of inheritance (1/2)**Spouse** tax rates Total taxable Total amount of inherited property inheritance tax Divided according value Progressive Tax actual share Child Child oayment statutory (1/4)Tax Tax Child Child payment Basic deduction (1/4)30 million yen Tax rate table Tax credit Taxable value Tax rate Tax credit for spouses 6 million ven Amount corresponding to Up to 10 million yen 10% The amount equivalent to the spouse's statutory share of inheritance or ×Number of legal 160 million yen, whichever is larger, is deducted from the amount of tax. each legal heir's statutory 15% Up to 30 million yen Tax credit for minors heirs share of inheritance 20% Up to 50 million yen (number of years remaining before reaching the age of 18)×100,000 yen is deducted. Up to 100 million yen 30% Tax credit for person with disability Deduction of liabilities 40% Up to 200 million yen (number of years remaining before reaching the age of 85) × 100,000 yen (or 200,000 yen for a person with severe Tax-exempt Up to 300 million yen 45% disability) is deducted. property, etc. Up to 600 million yen 50%

More than 600 million yen

55%