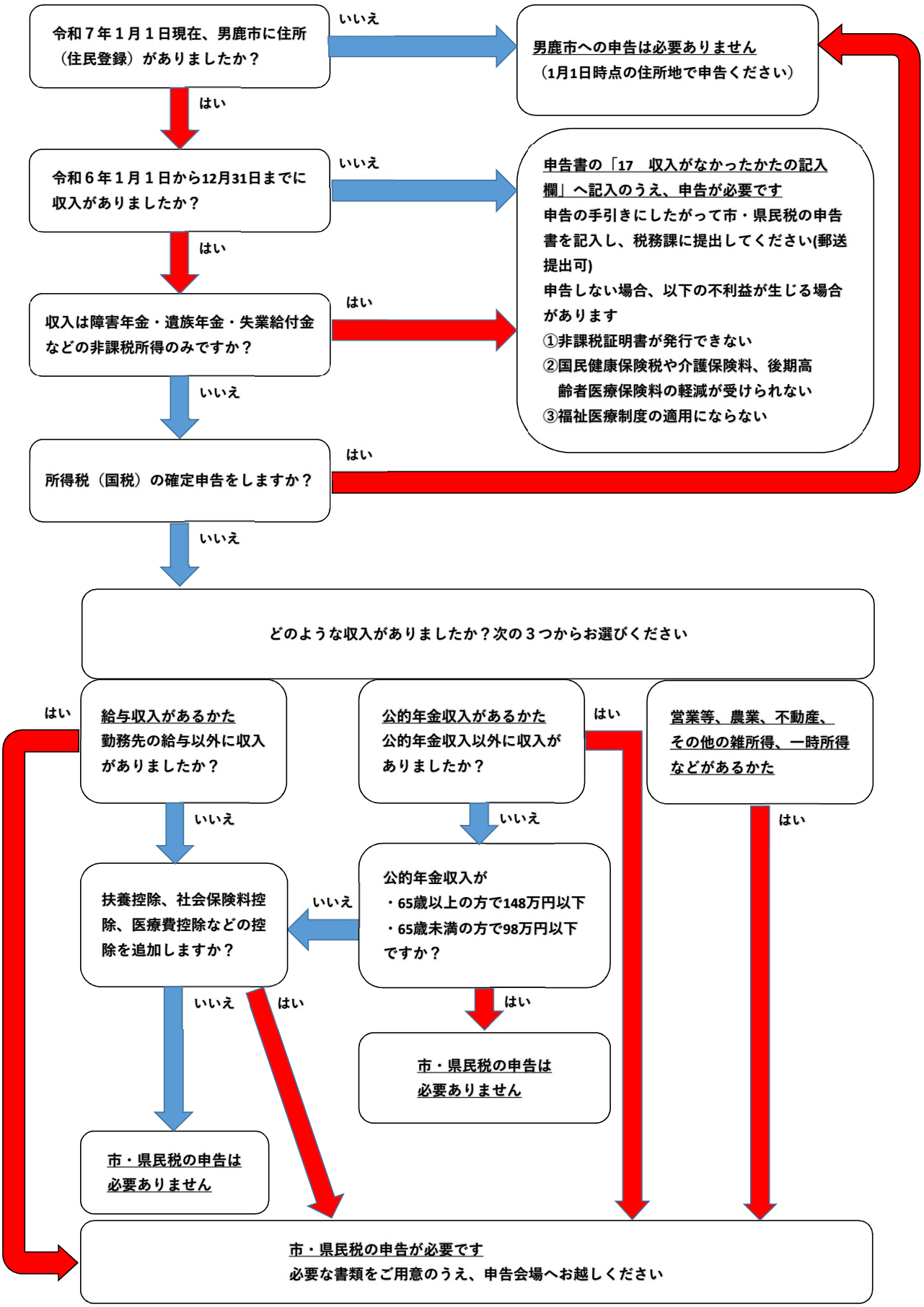申告相談フローチャート