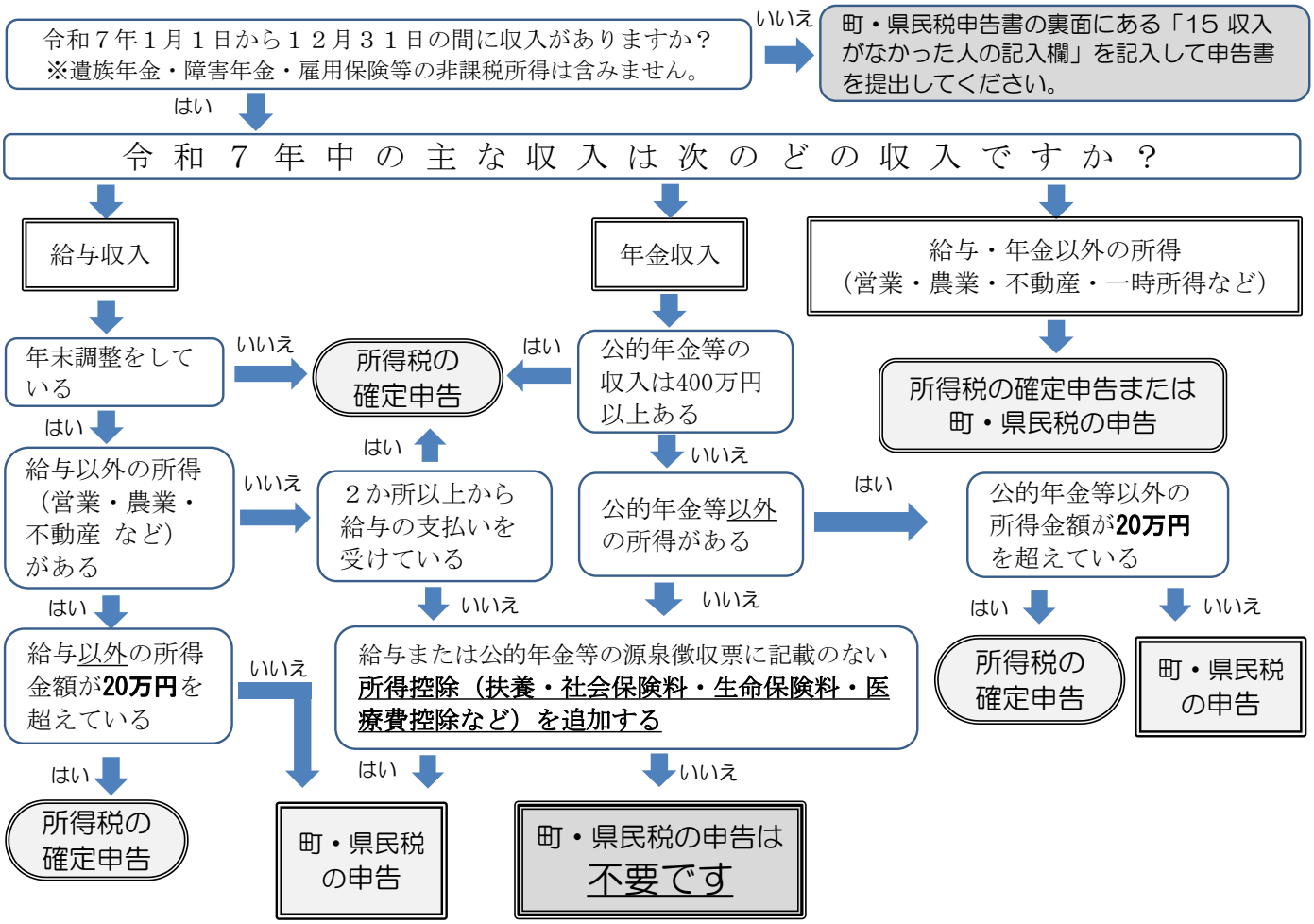申告判断フローチャート