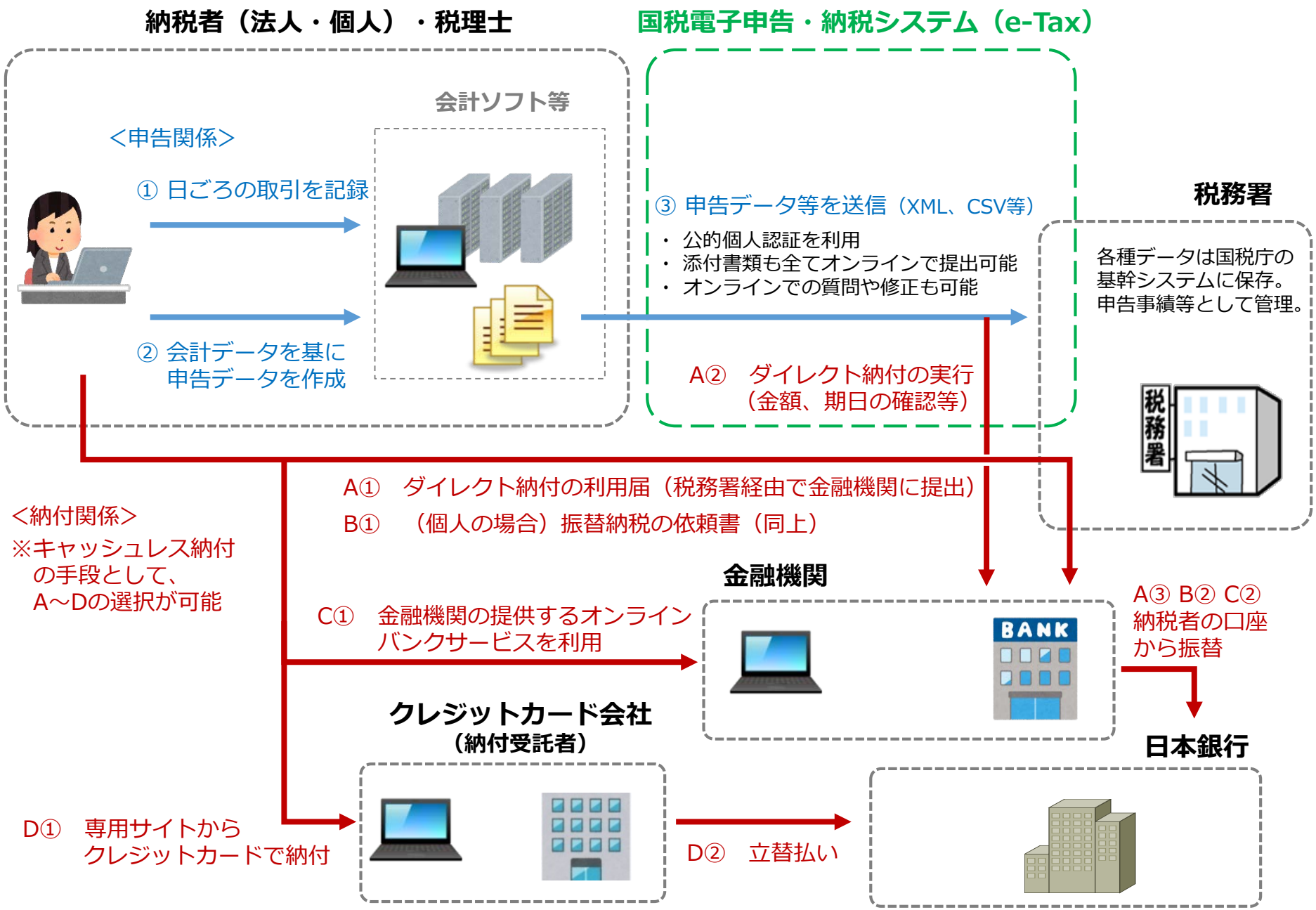国税申告手続（法人税・消費税（法人））及び納付手続の業務フロー