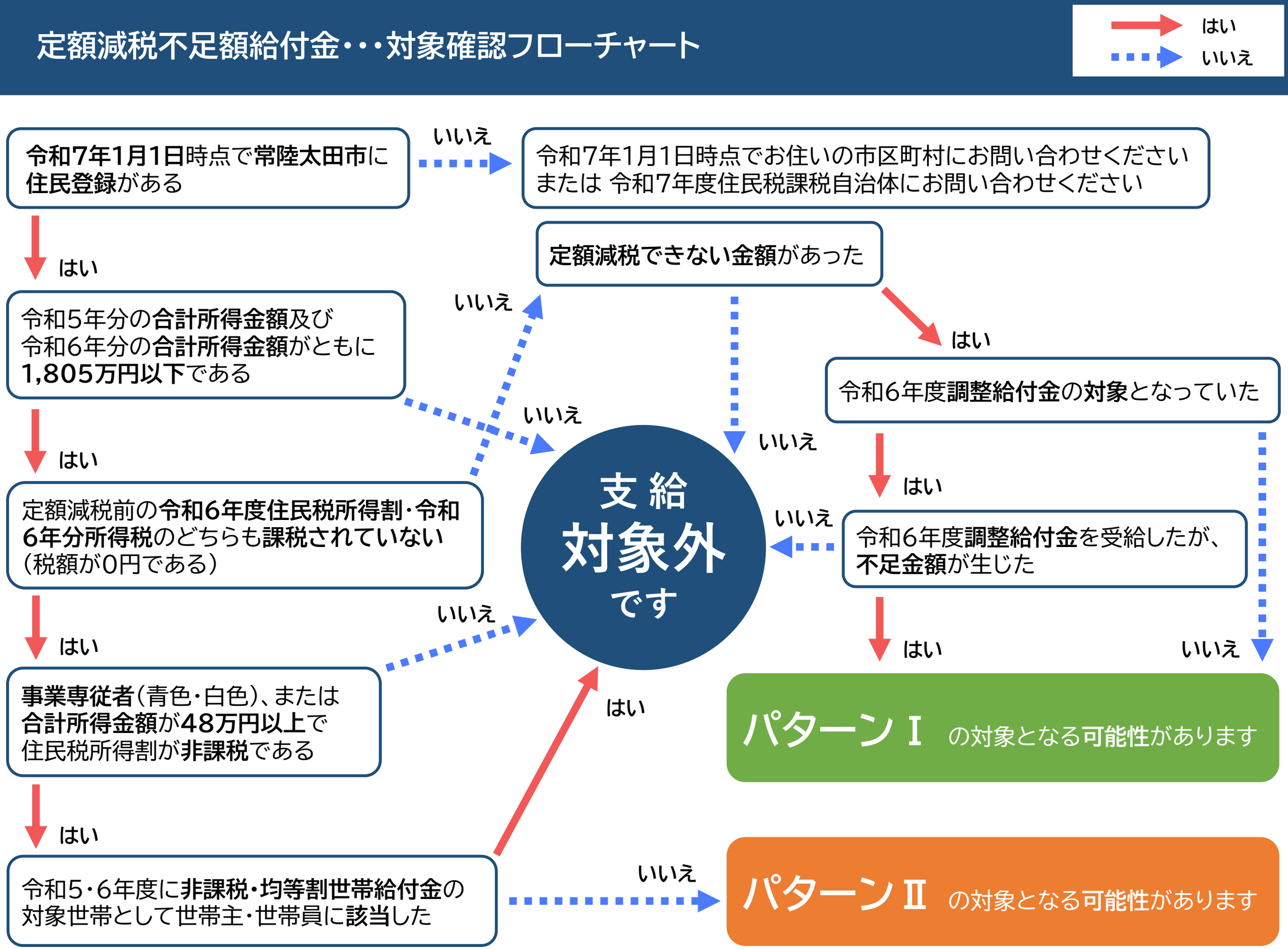定額減税不足額給付金・・・対象確認フローチャート