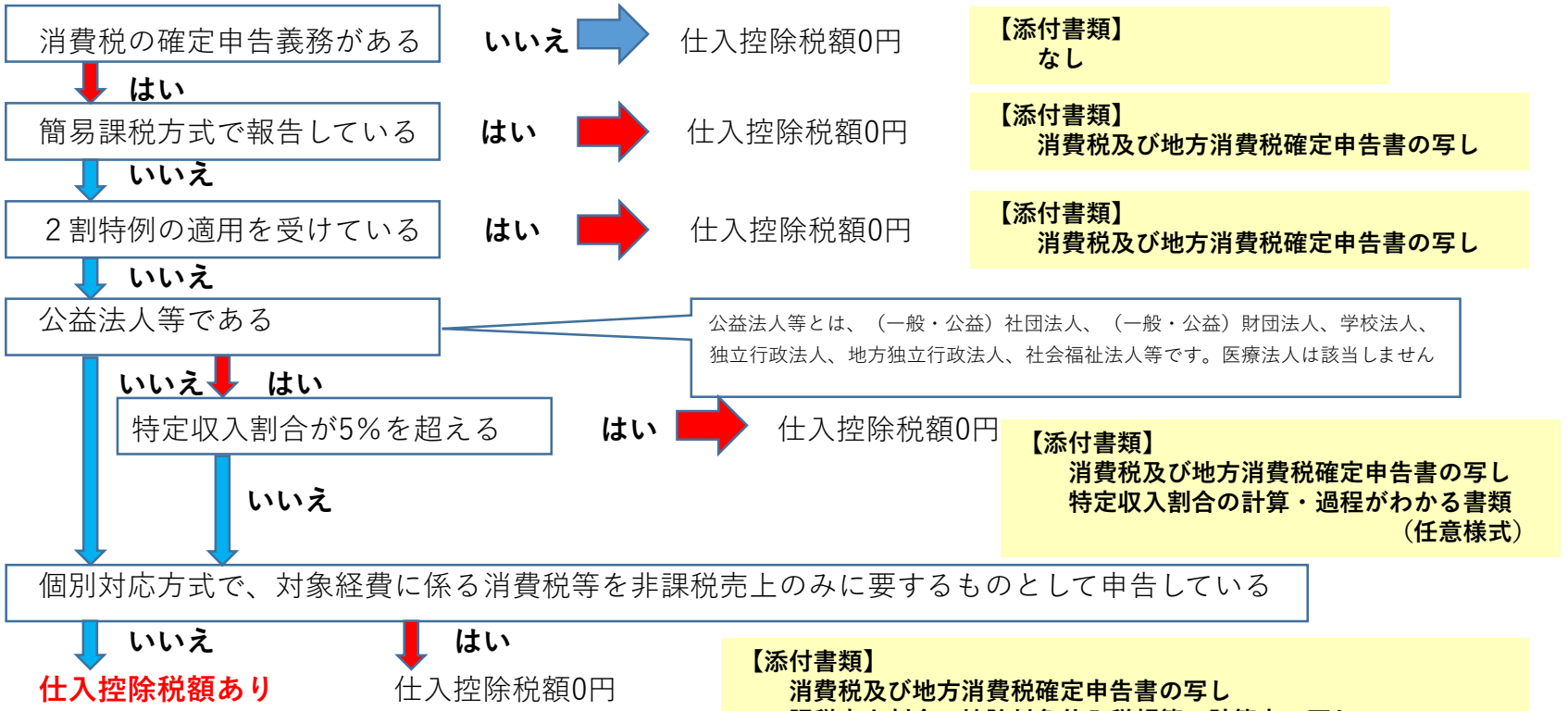仕入控除税額フローチャート