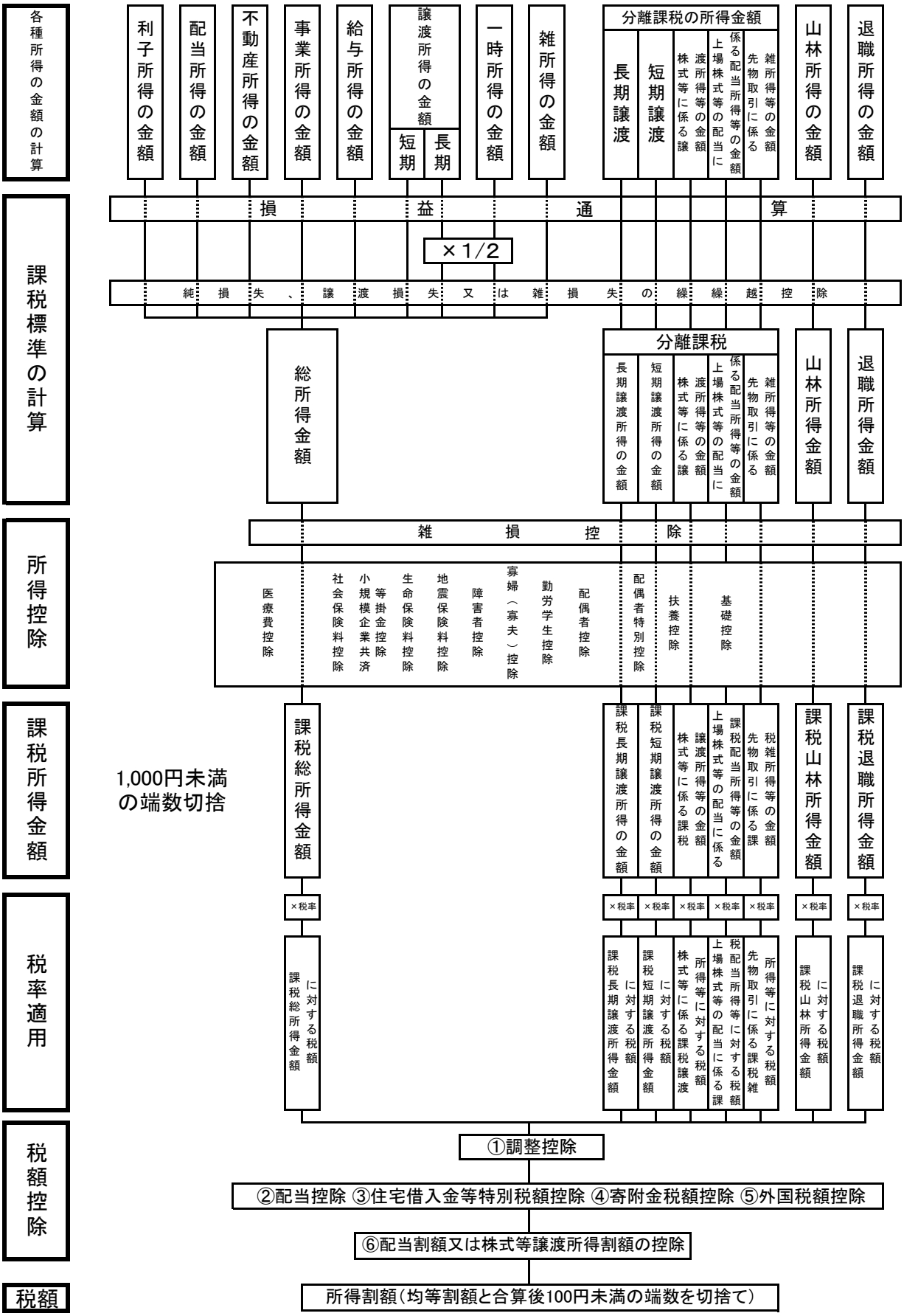所得割額の税額計算の関係図