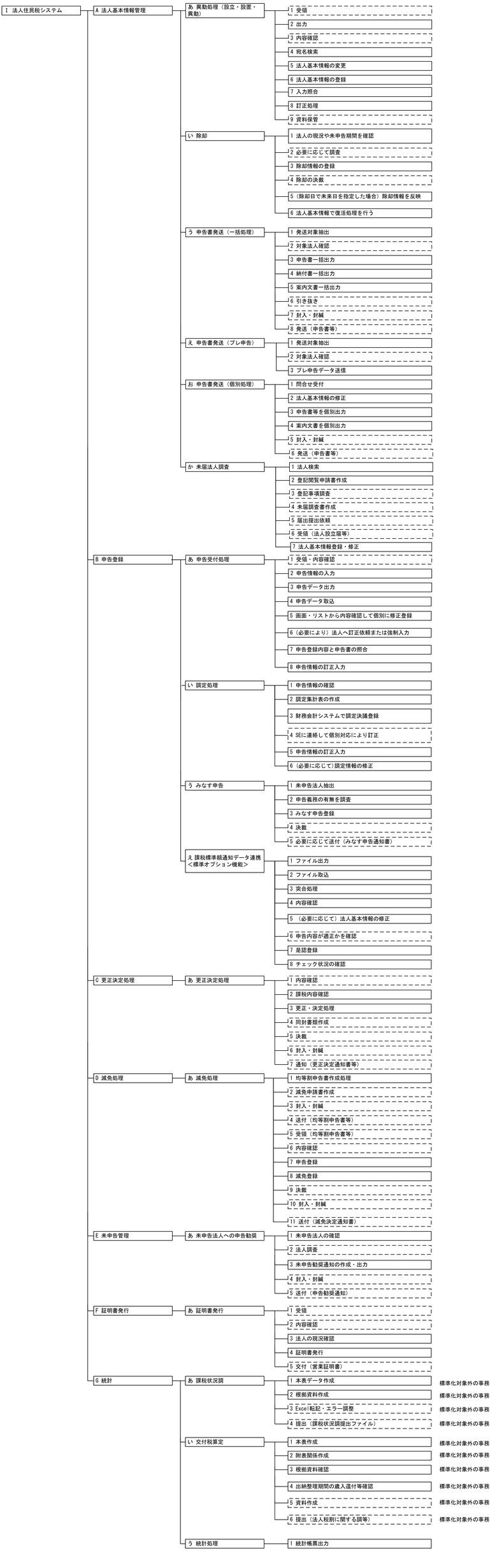3 ツリー図 011法人住民税