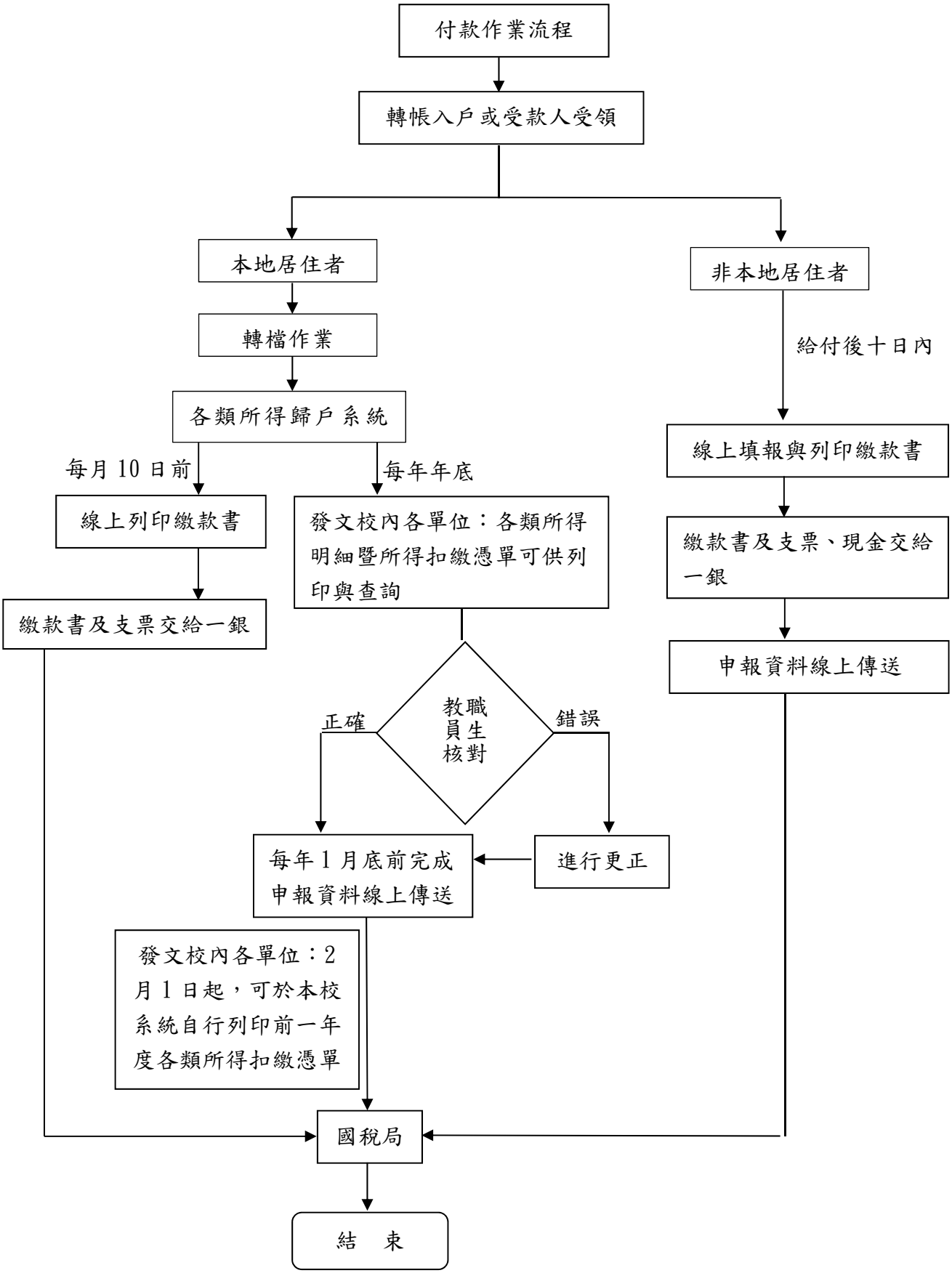所得稅歸戶與申報作業流程圖