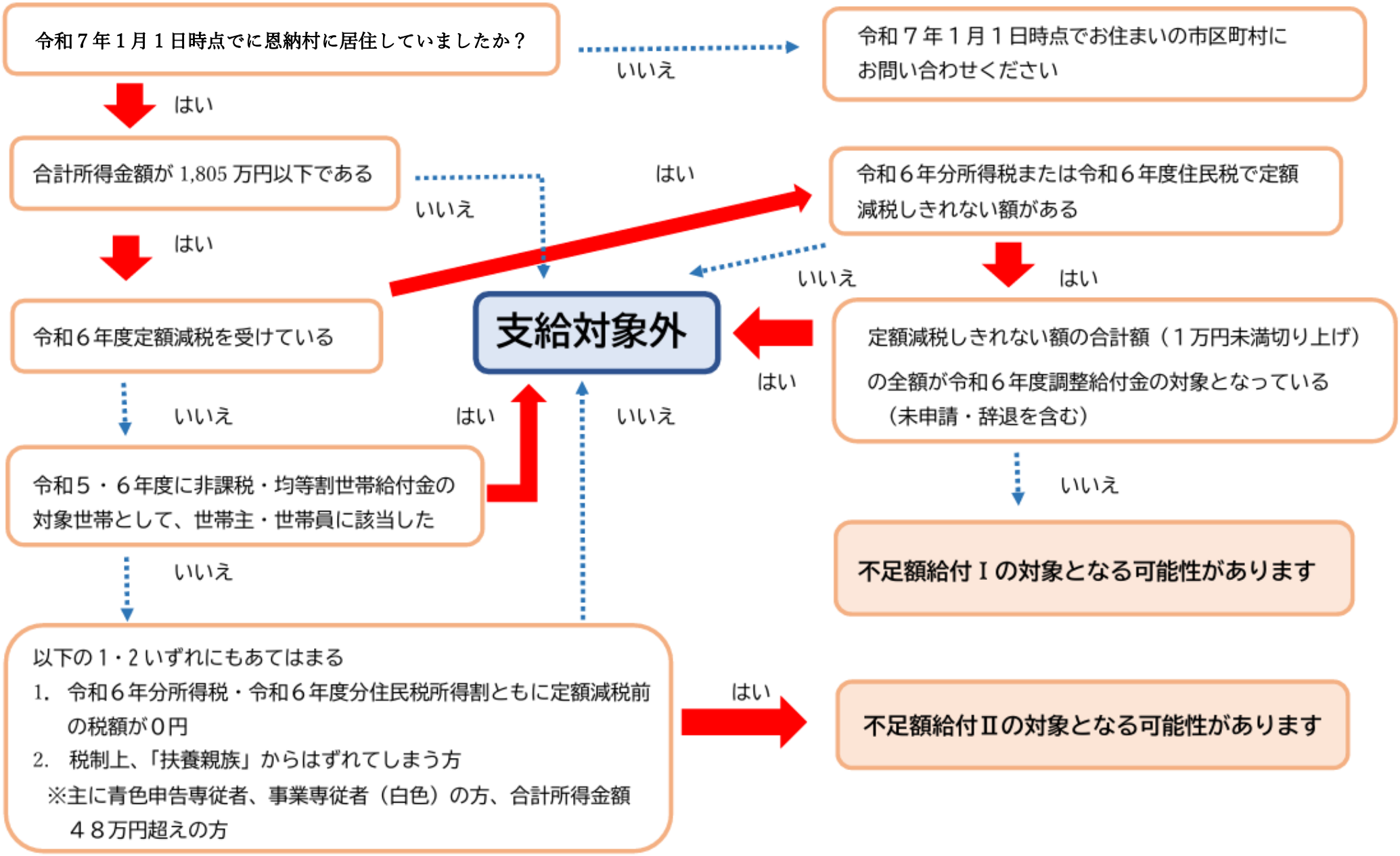定額減税補足給付金(不足額給付)対象世帯フローチャート