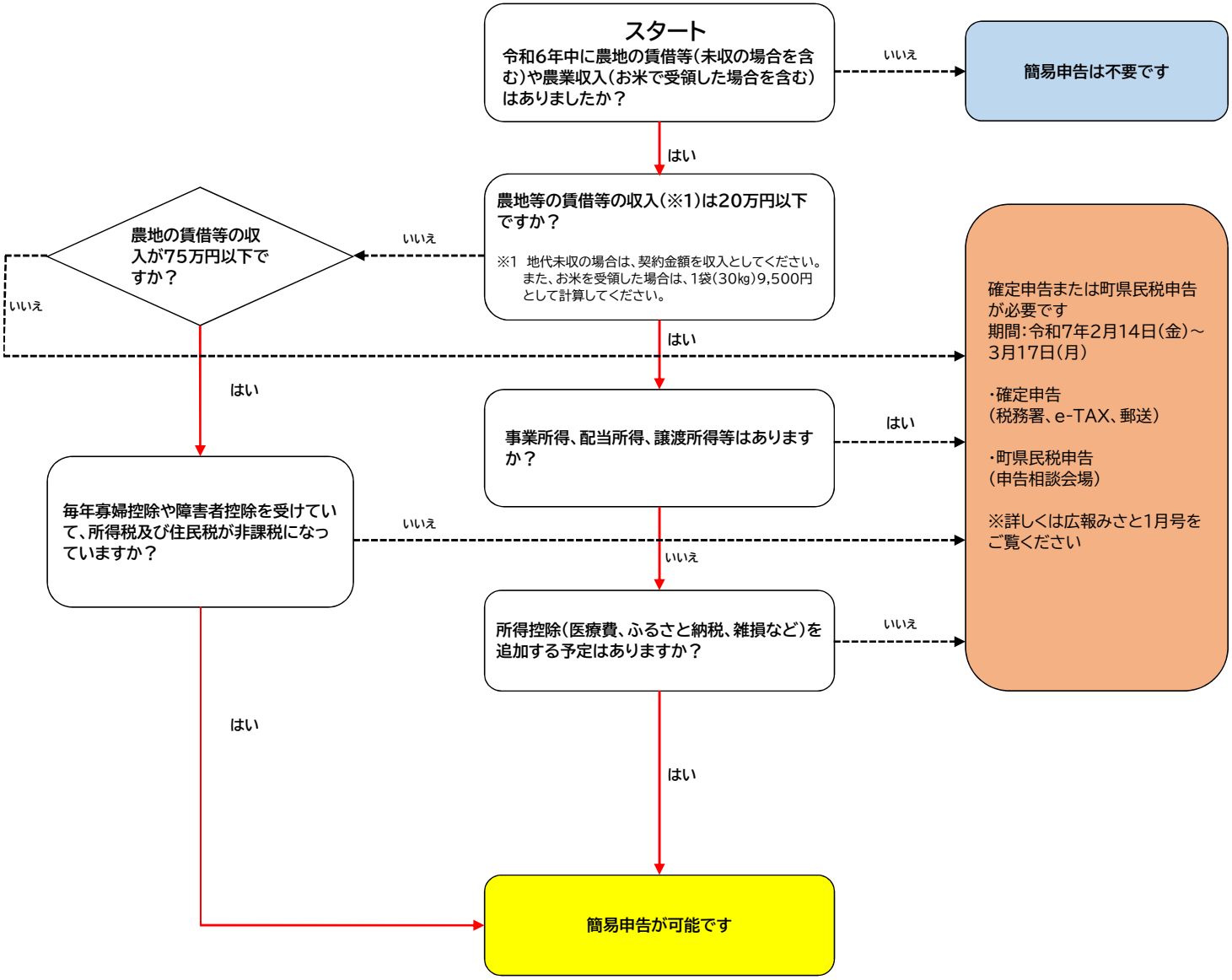〇農地の賃借等収入簡易申告フローチャート〇