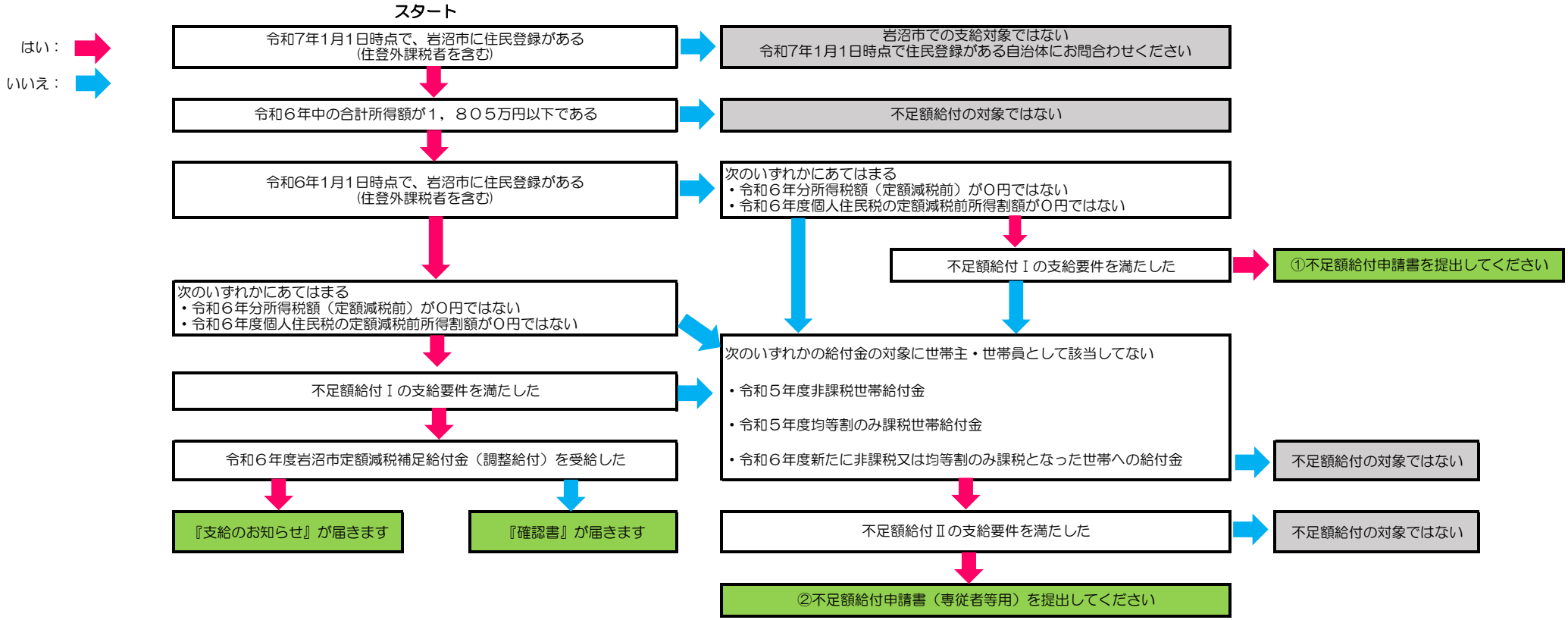定額減税補足給付金（不足額給付）の判定フローチャート