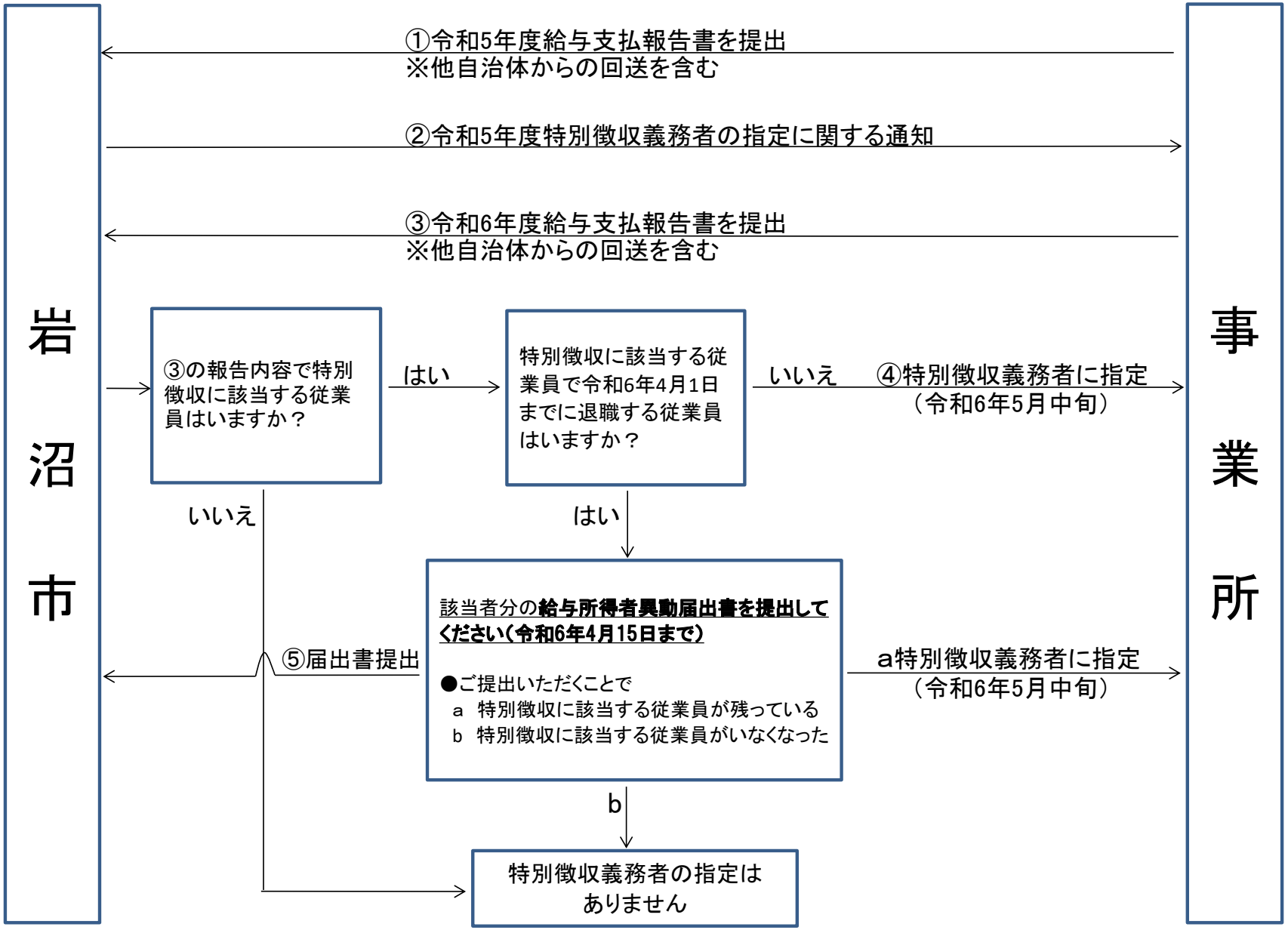＜特別徴収義務者指定までの流れ＞