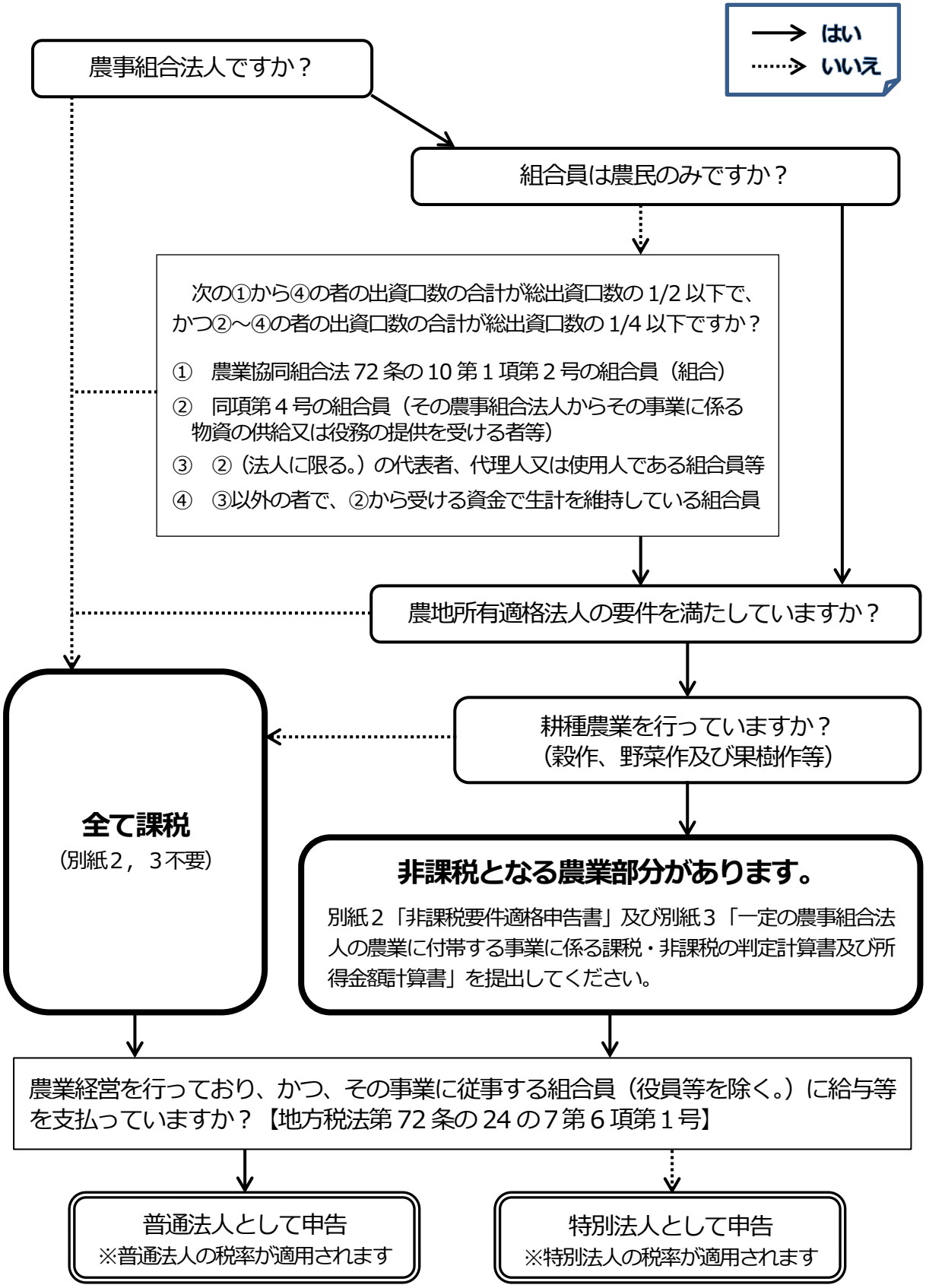
別紙１

農業法人の課税・非課税判定フロー