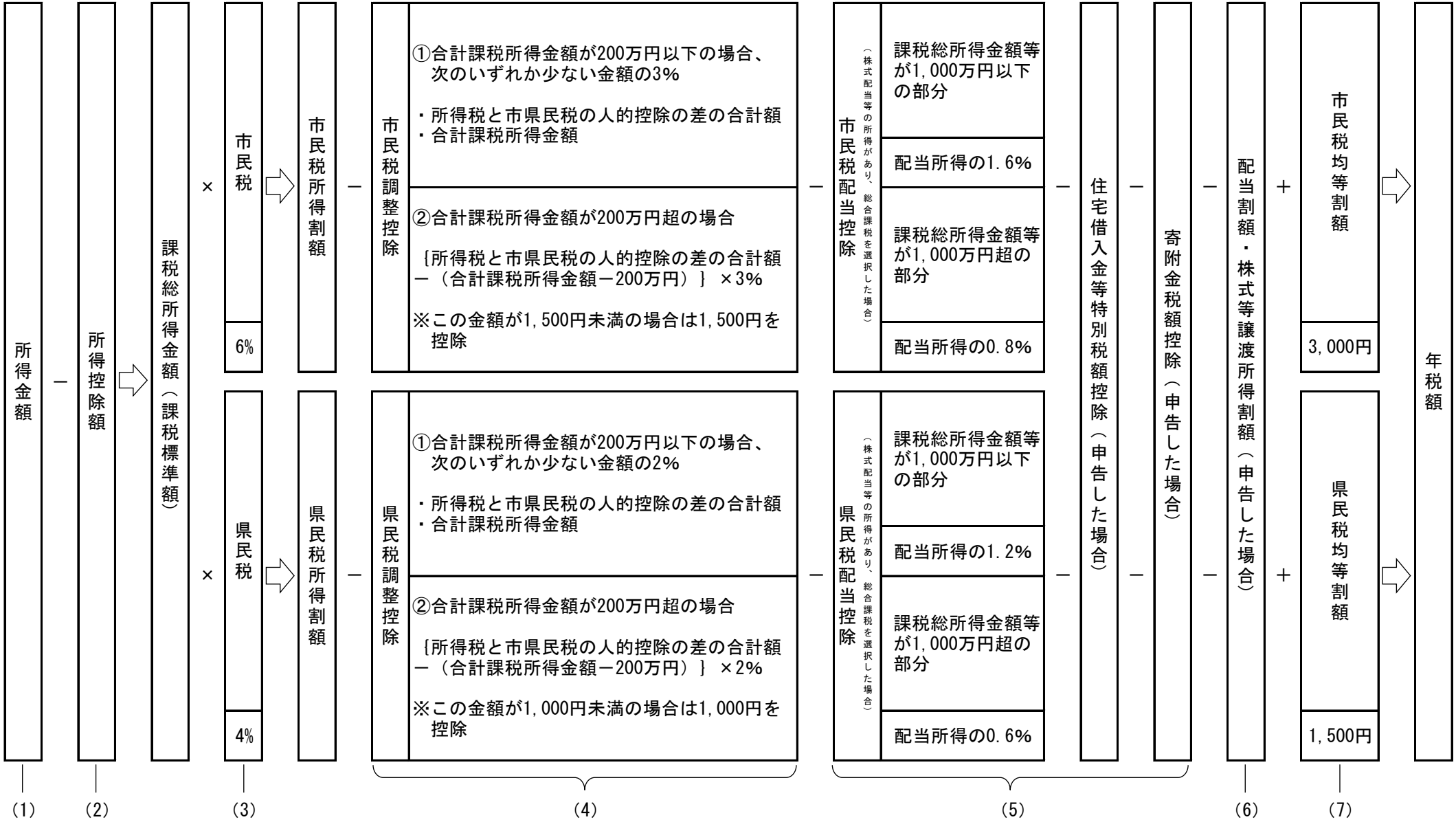◎市民税・県民税の計算方法