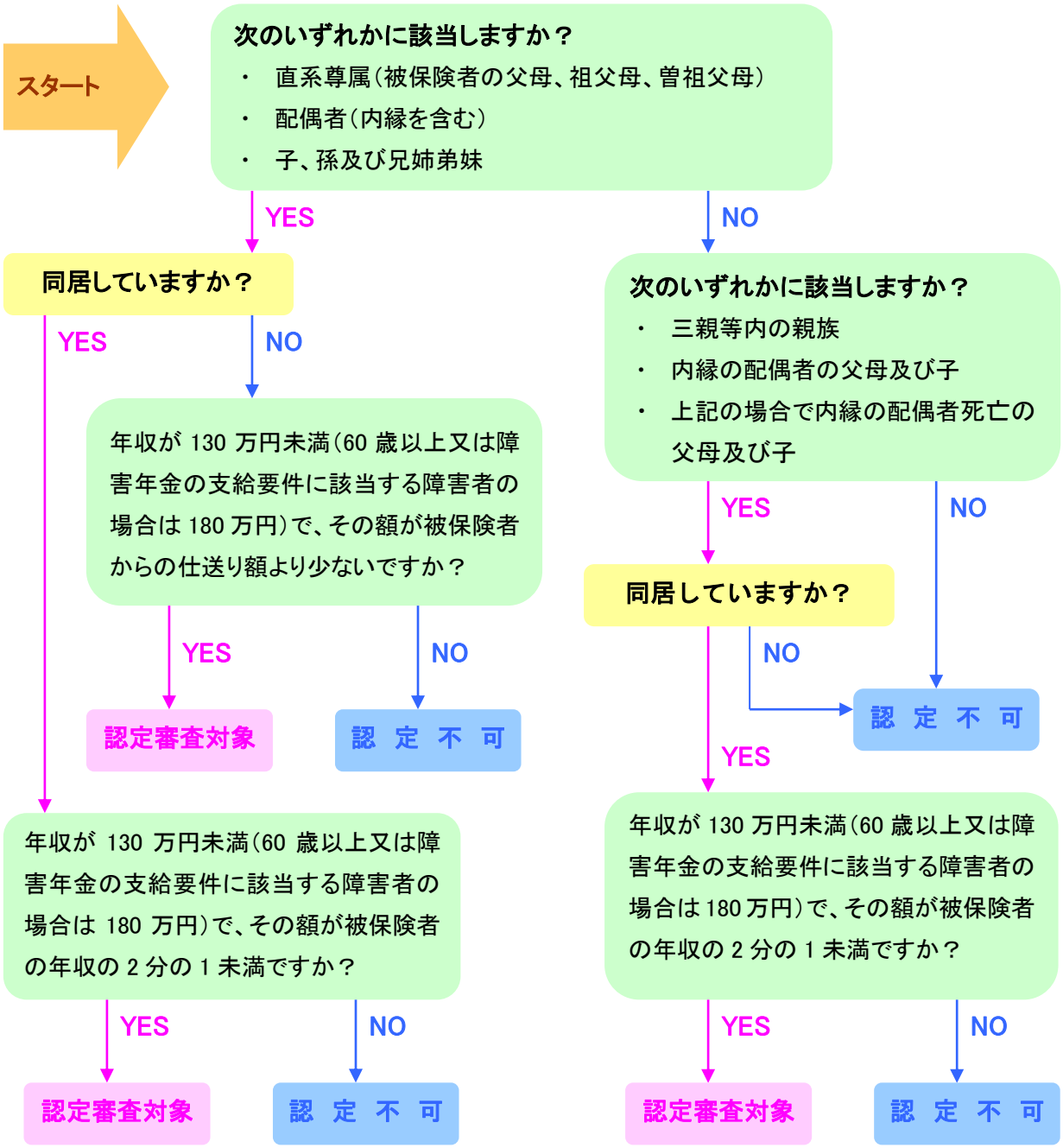被扶養者認定フローチャート