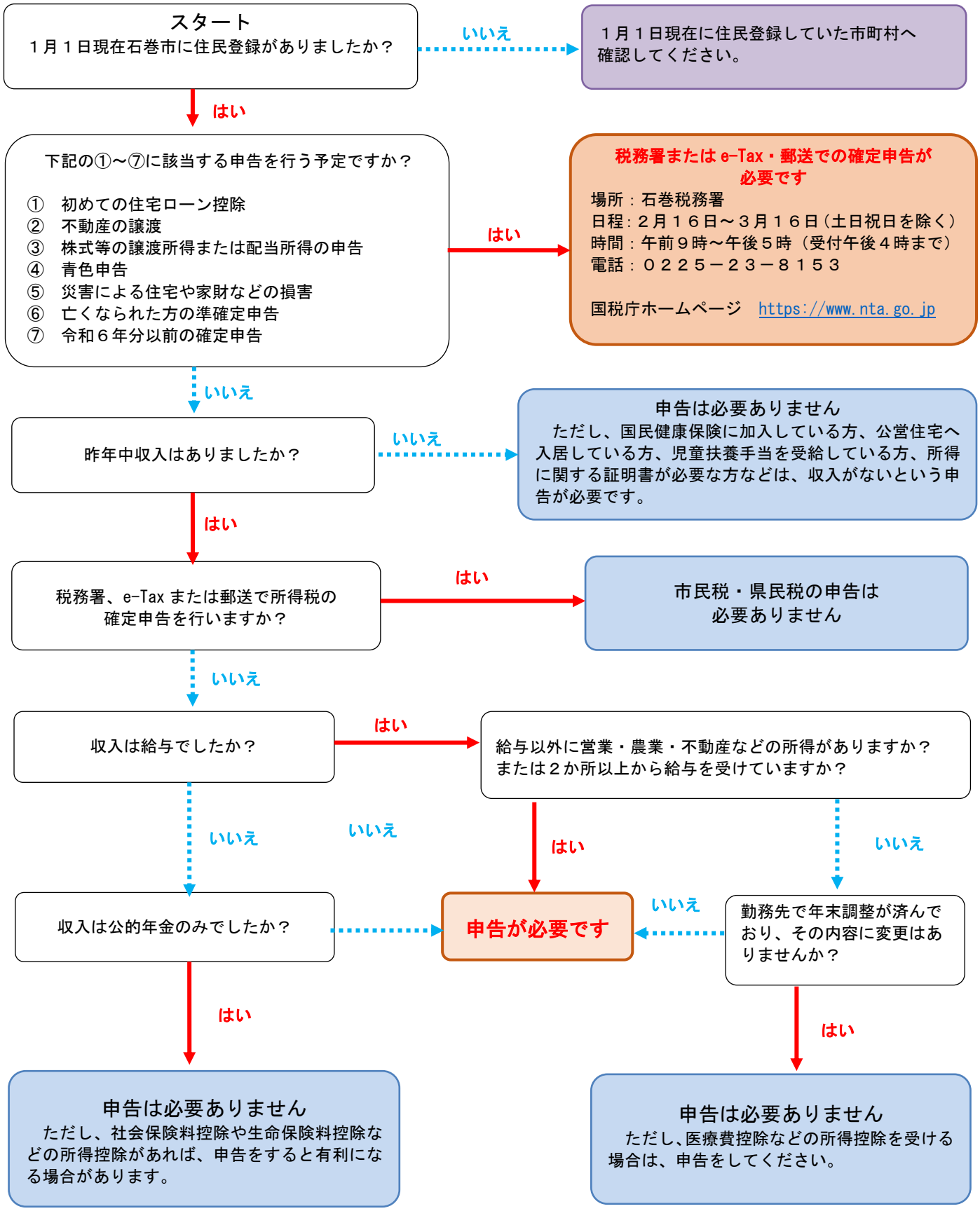＜市民税・県民税の申告が必要な方と不要な方＞