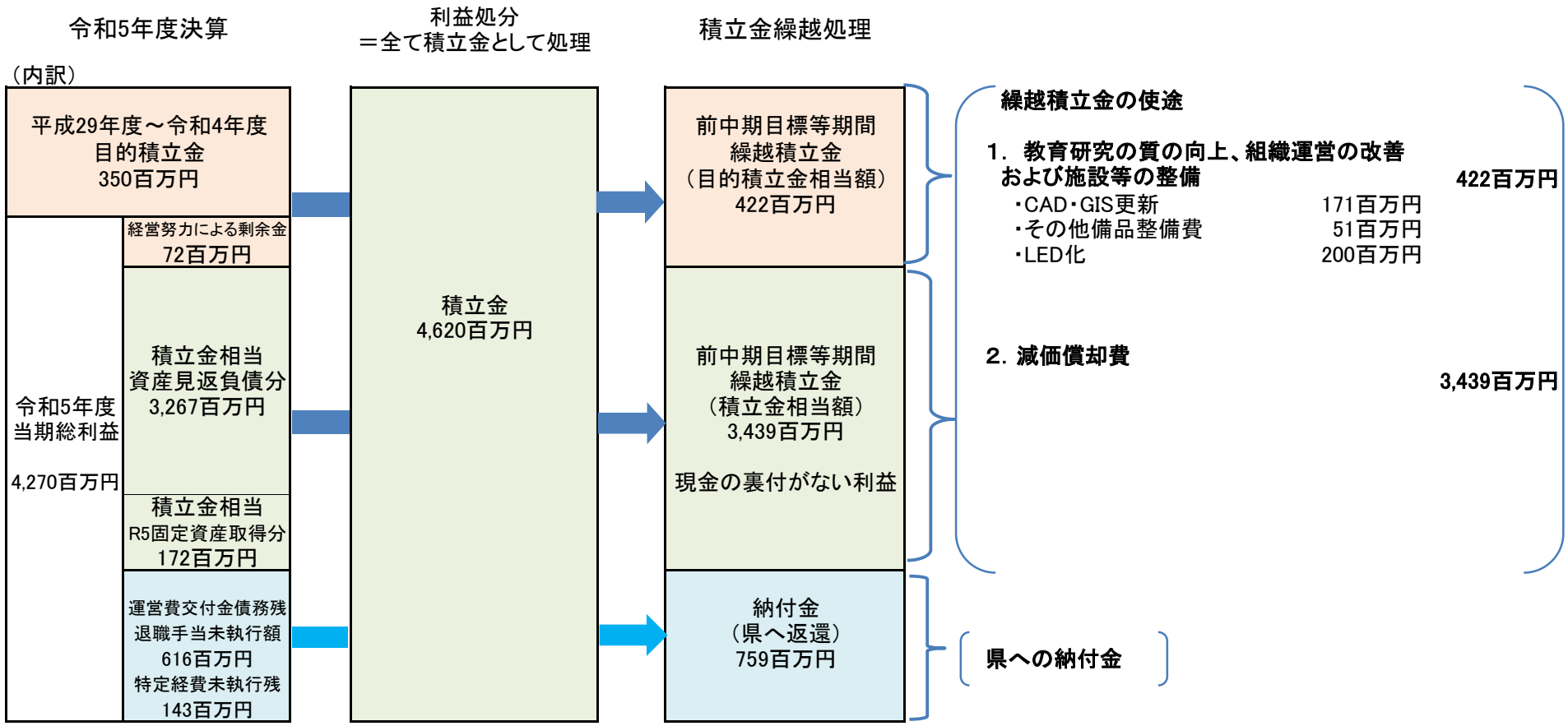
参考資料３

積立金繰越申請の考え方