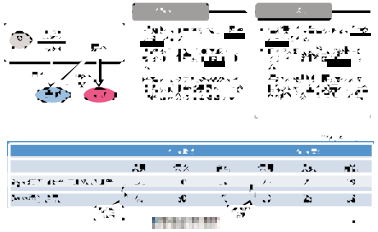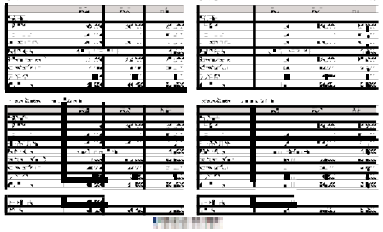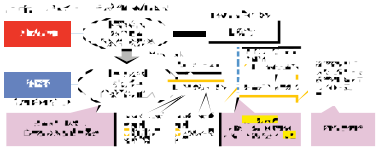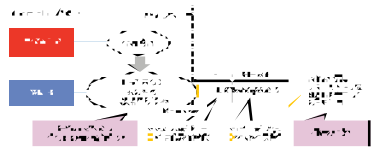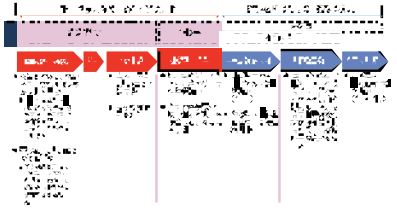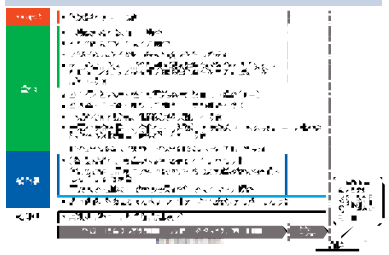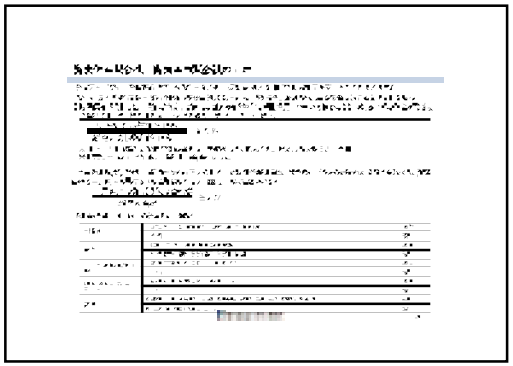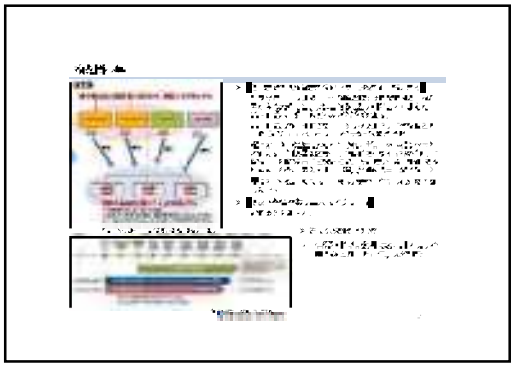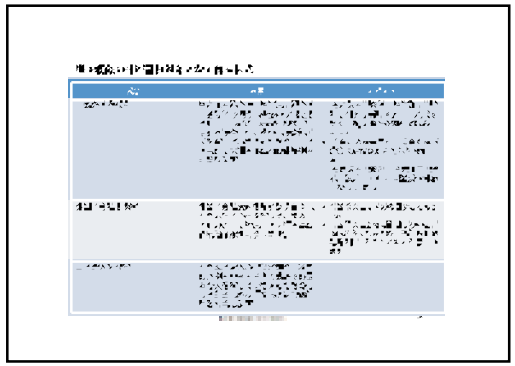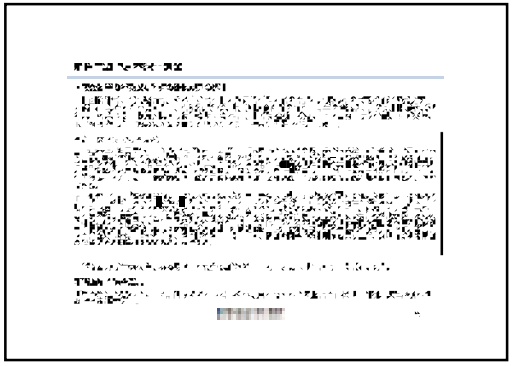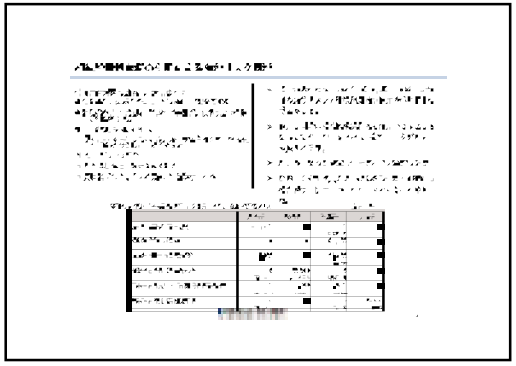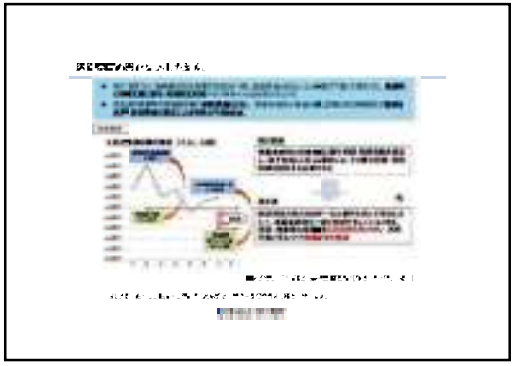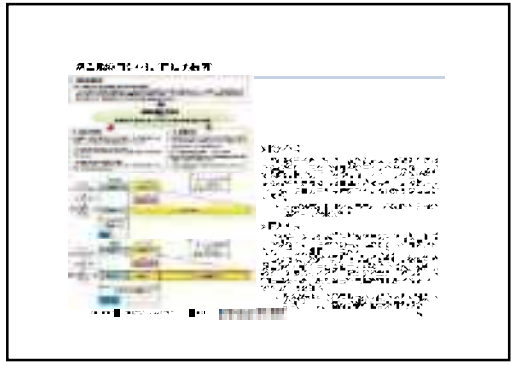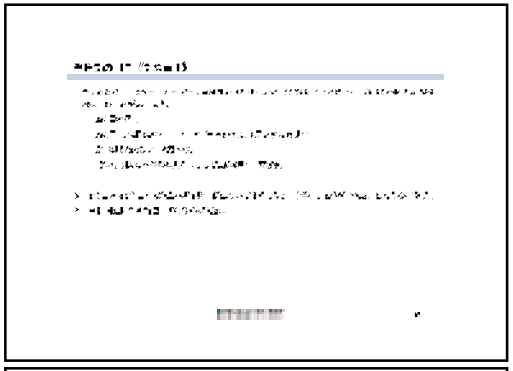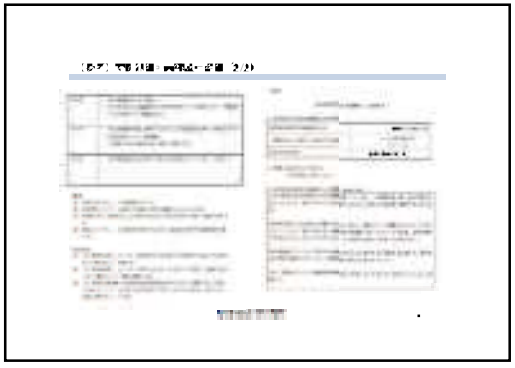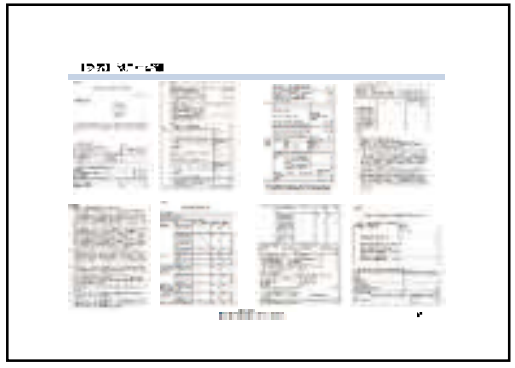新・事業承継税制