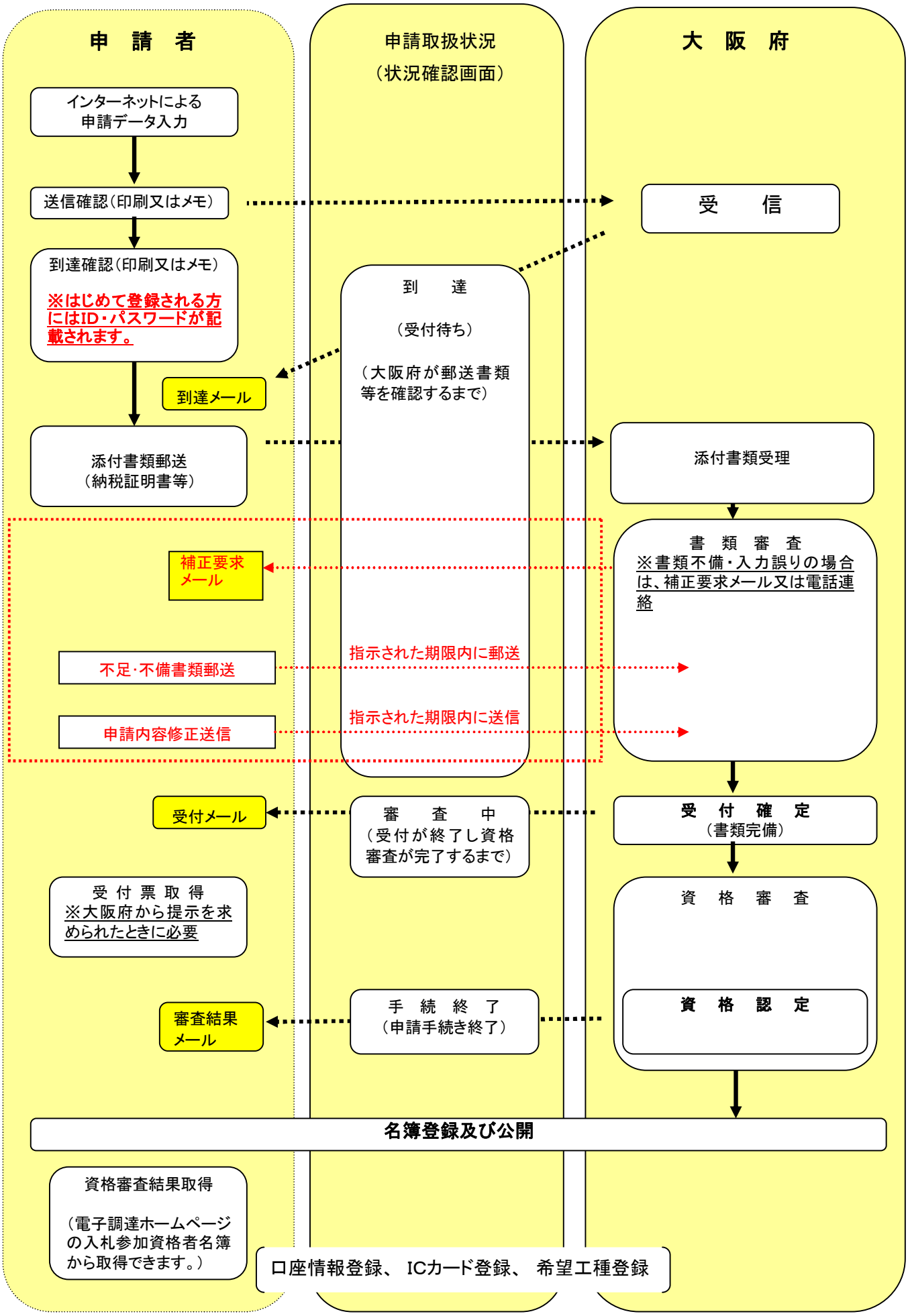電子申請による手続きの流れ