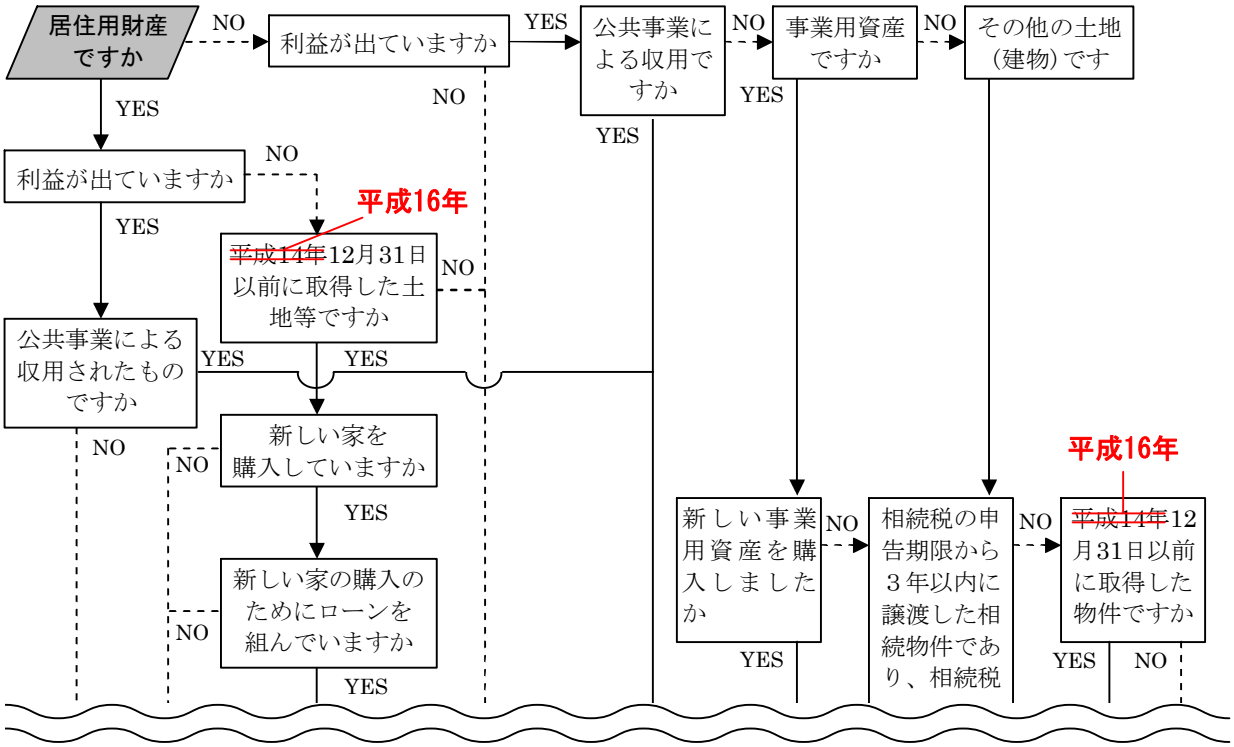★土地等譲渡所得チャート