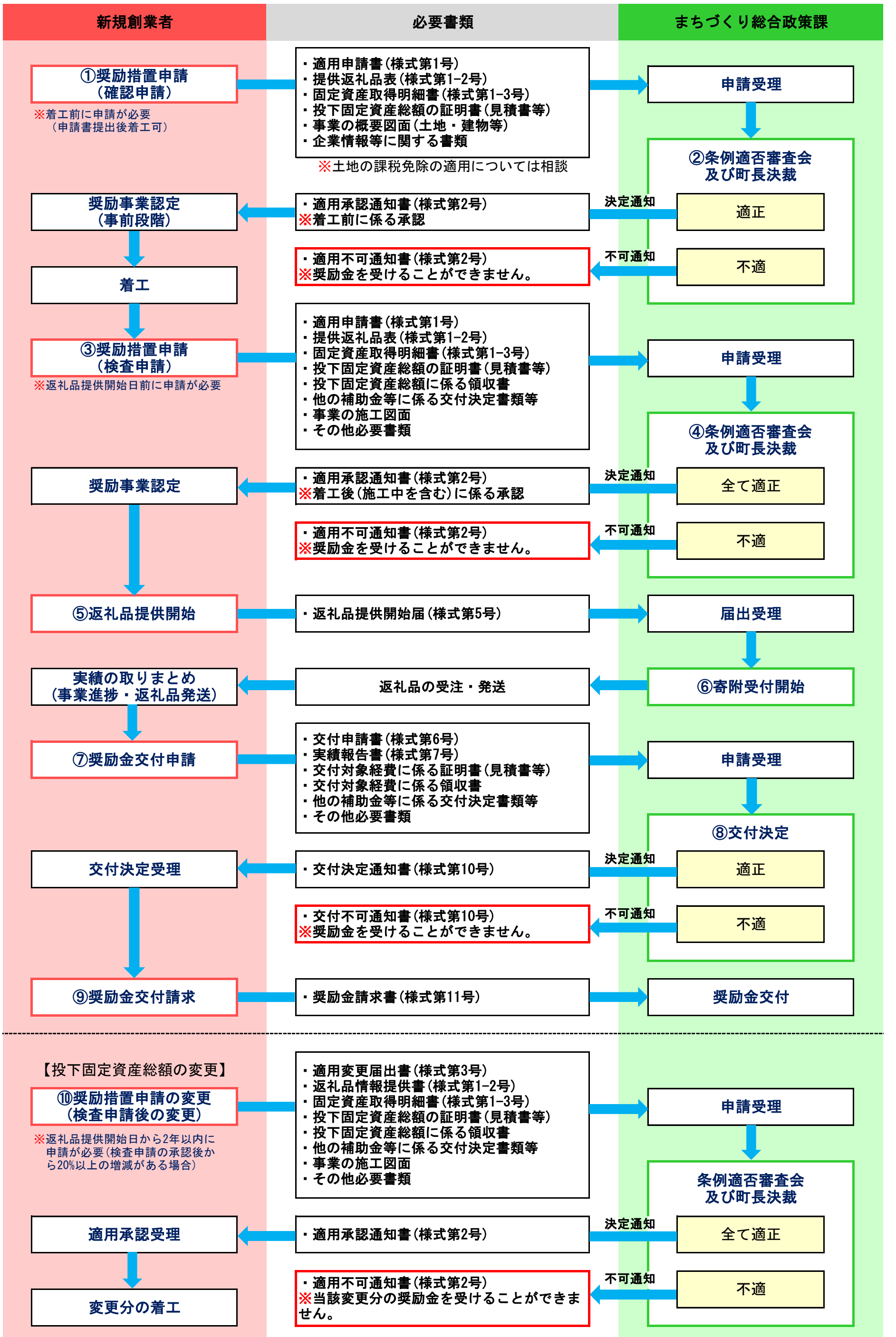事業所設置奨励金（ふるさと納税活用型）のスキーム