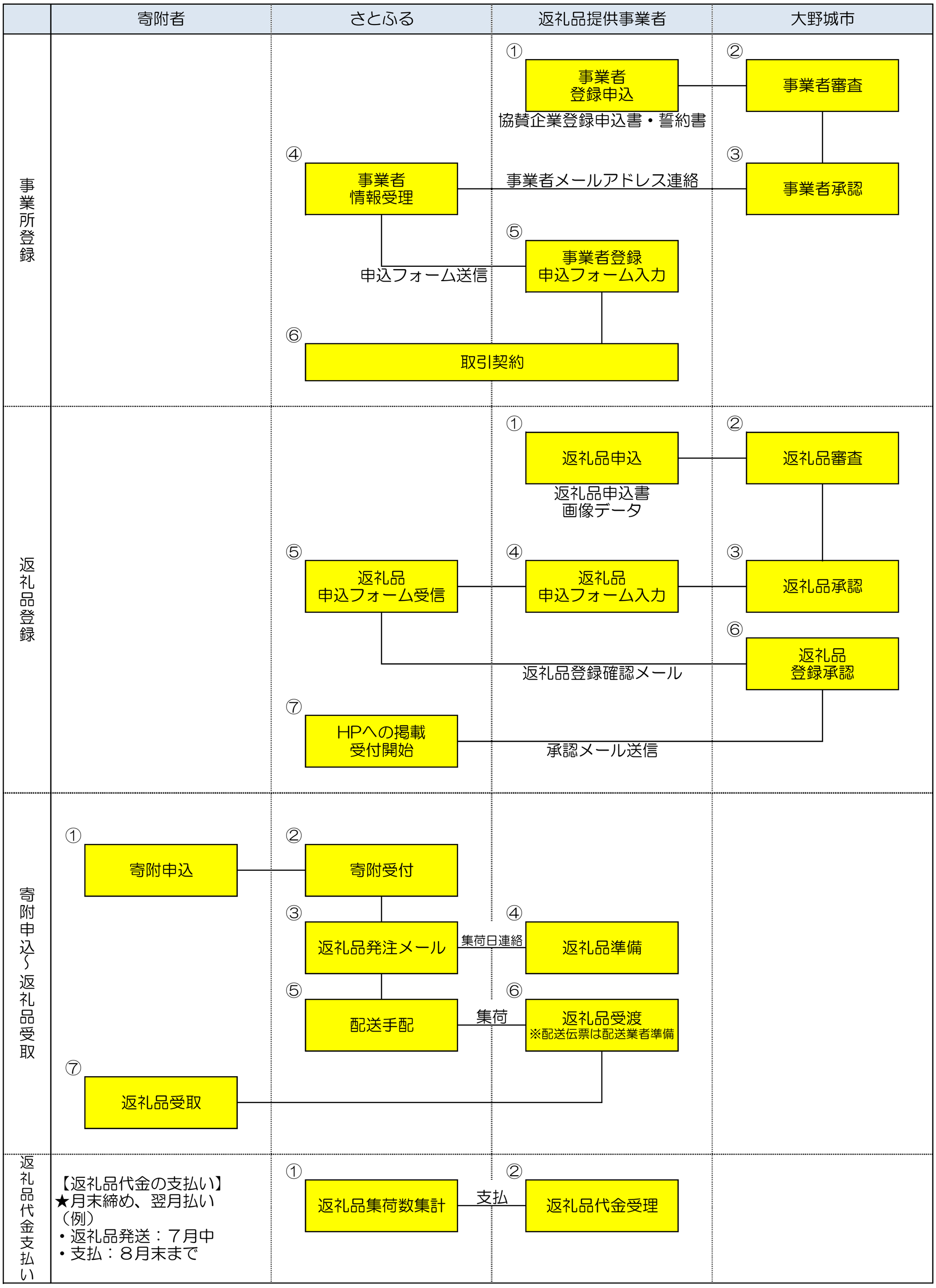ふるさと納税協賛企業事務フロー