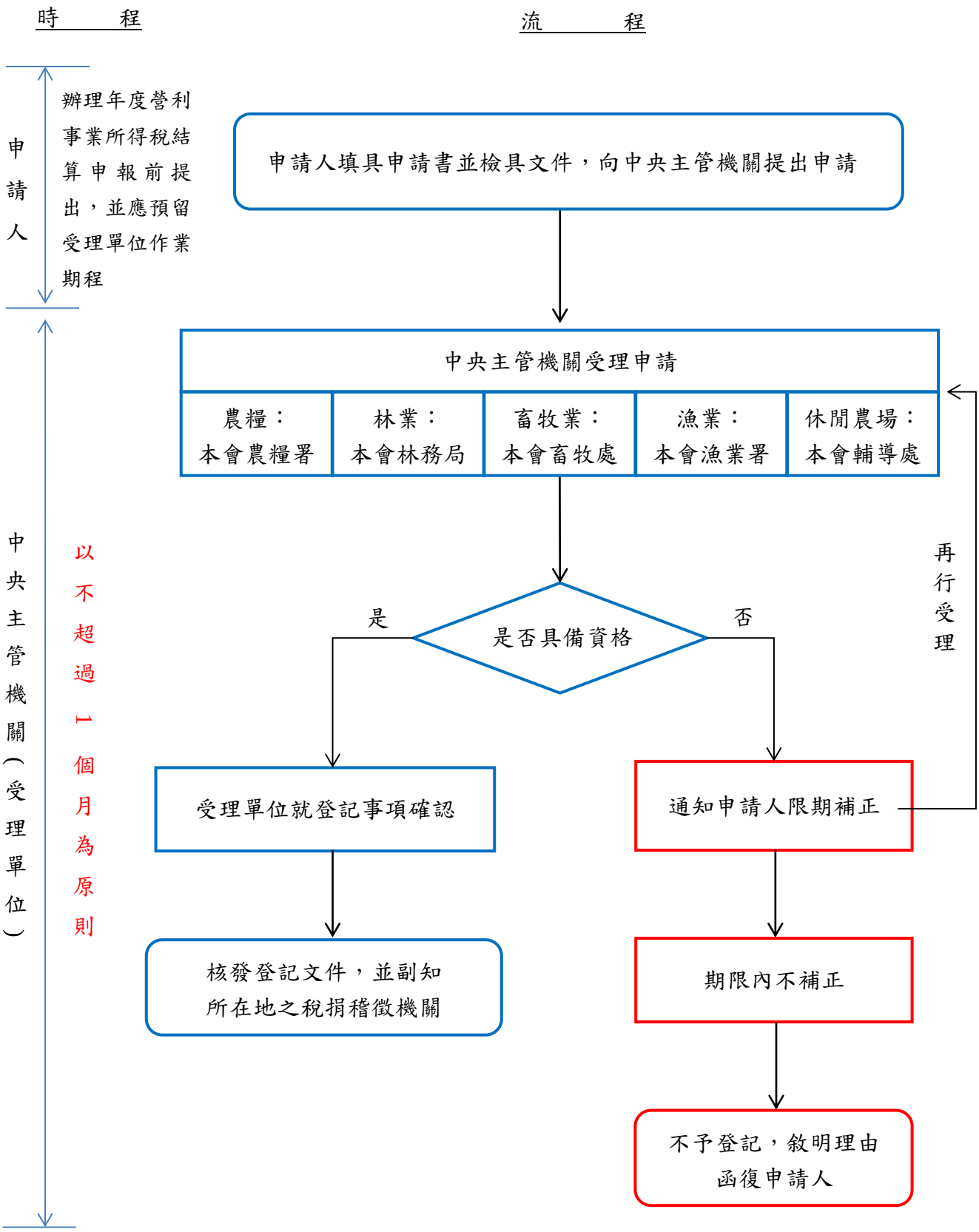農場及農業合作社申請免徵營利事業所得稅登記作業流程圖