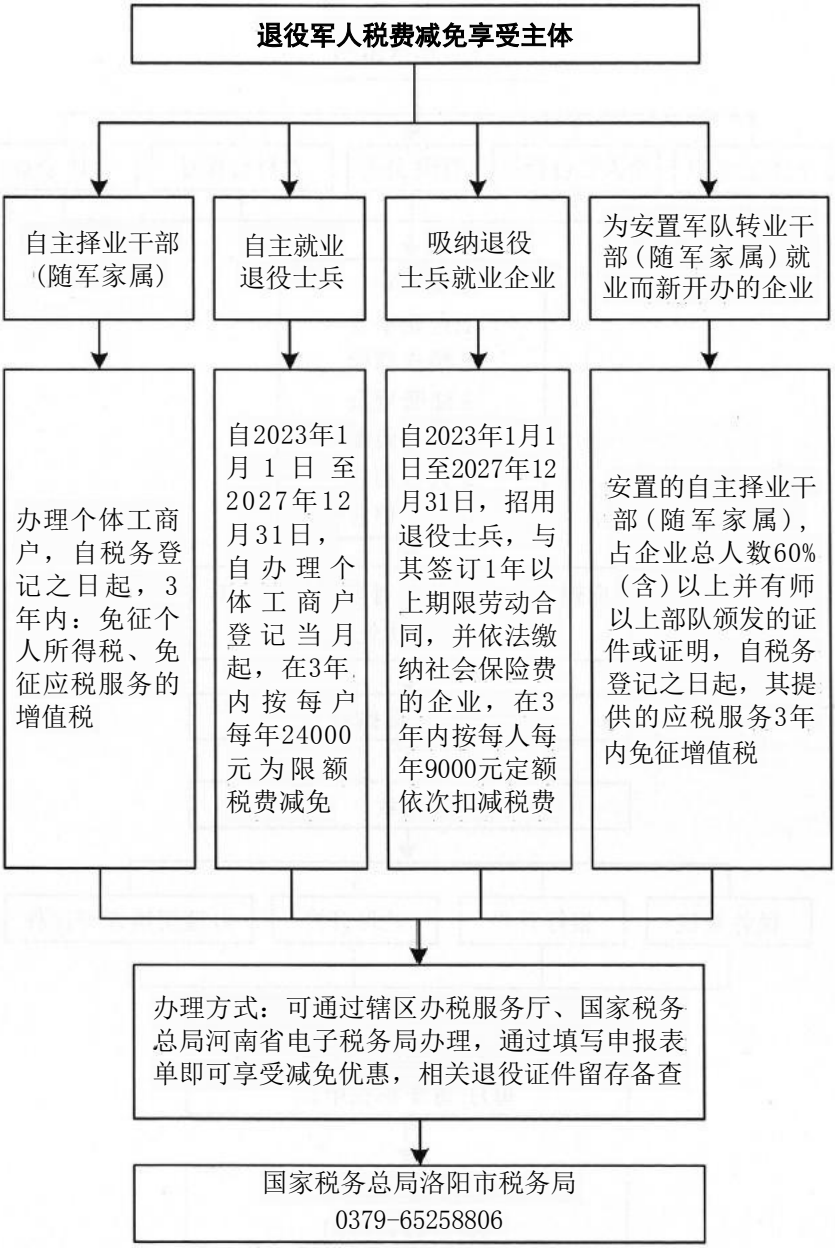退役军人就业创业税费减免流程图