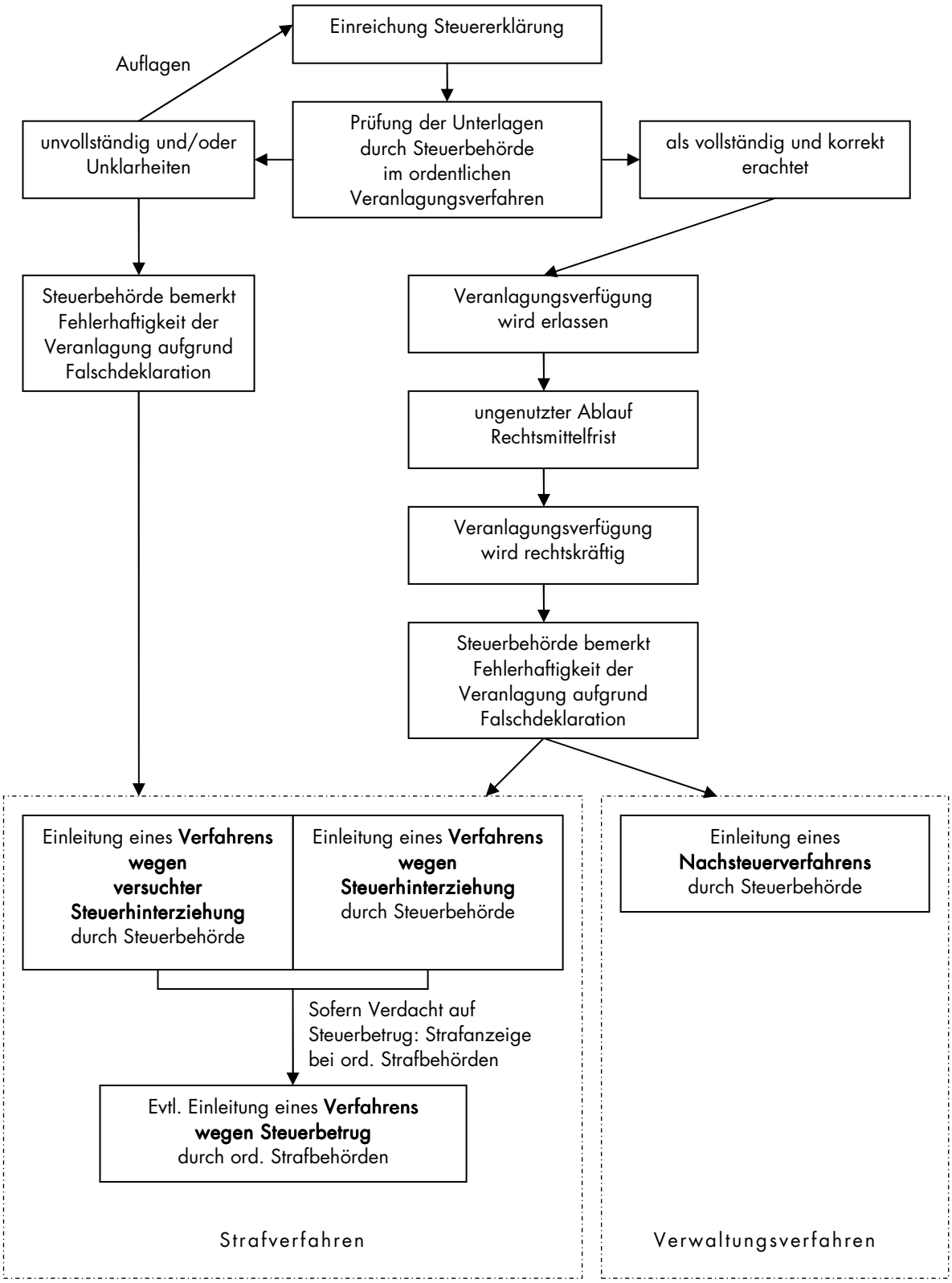Steuerdeklaration: Verfahrensablauf