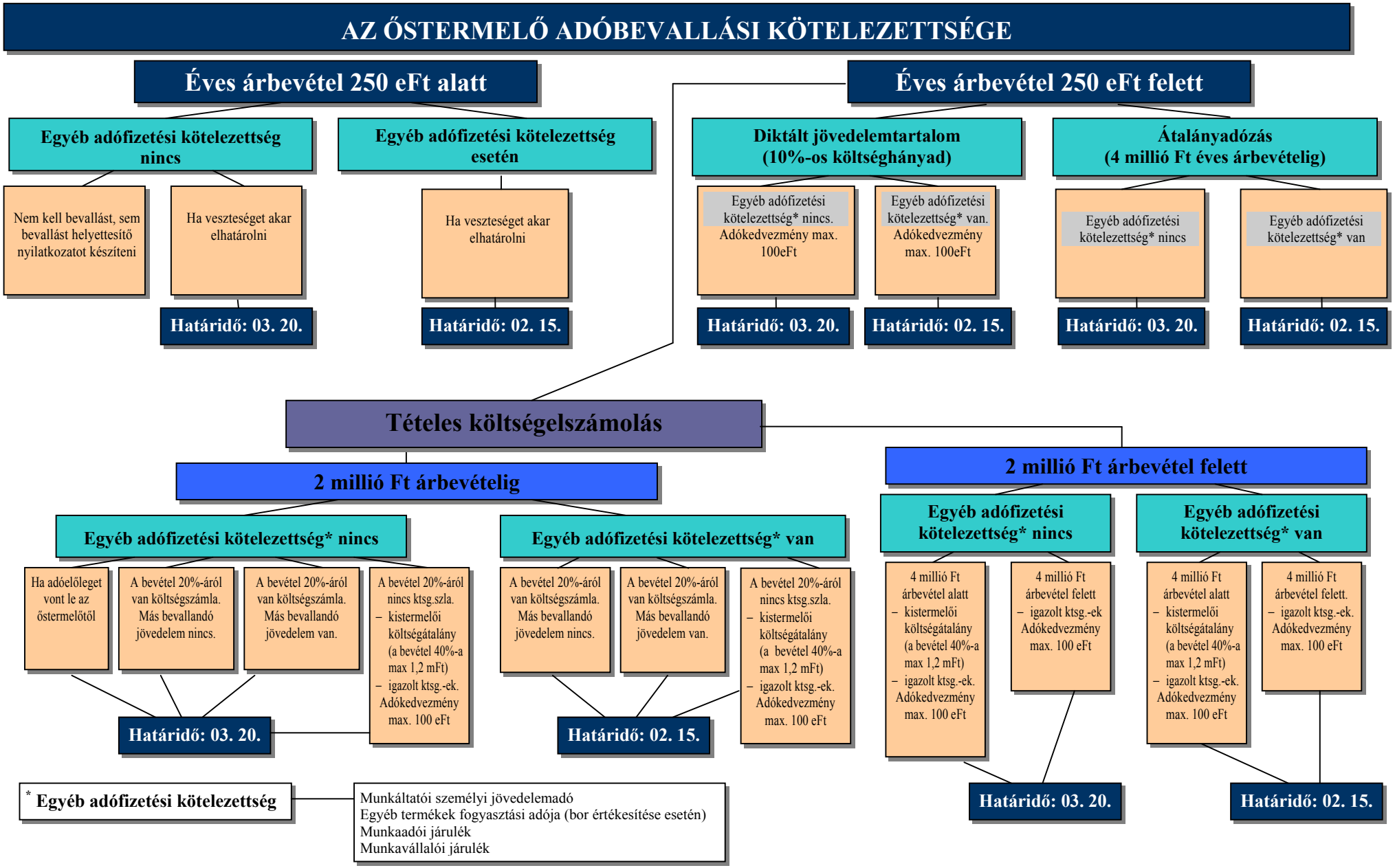12. ábra: **Az őstermelő adóbevallási kötelezettsége**