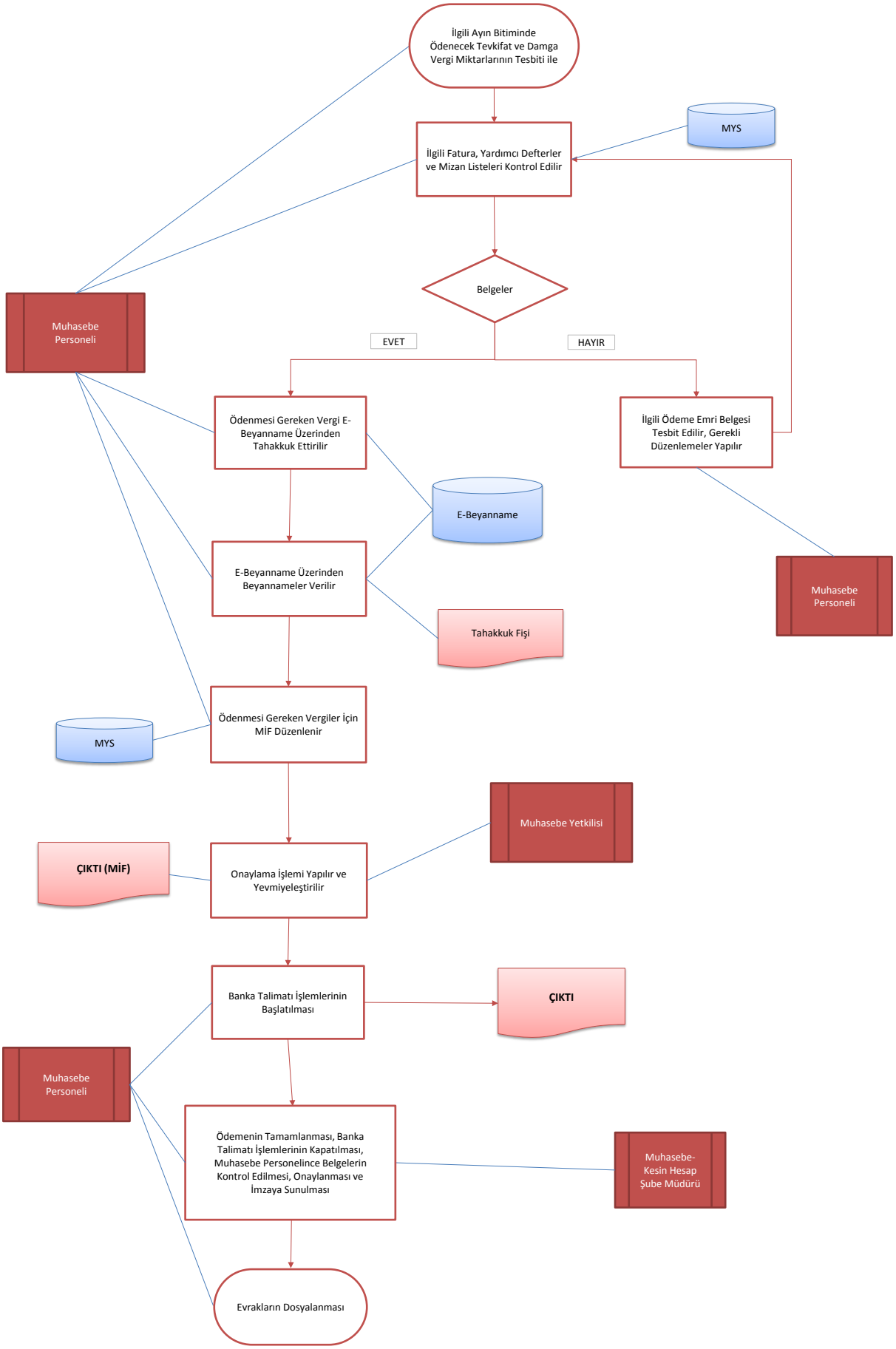KDV, Damga ve Muhtasar Beyannamelerinin Hazırlanması ve Verilmesi İş Akış Süreci