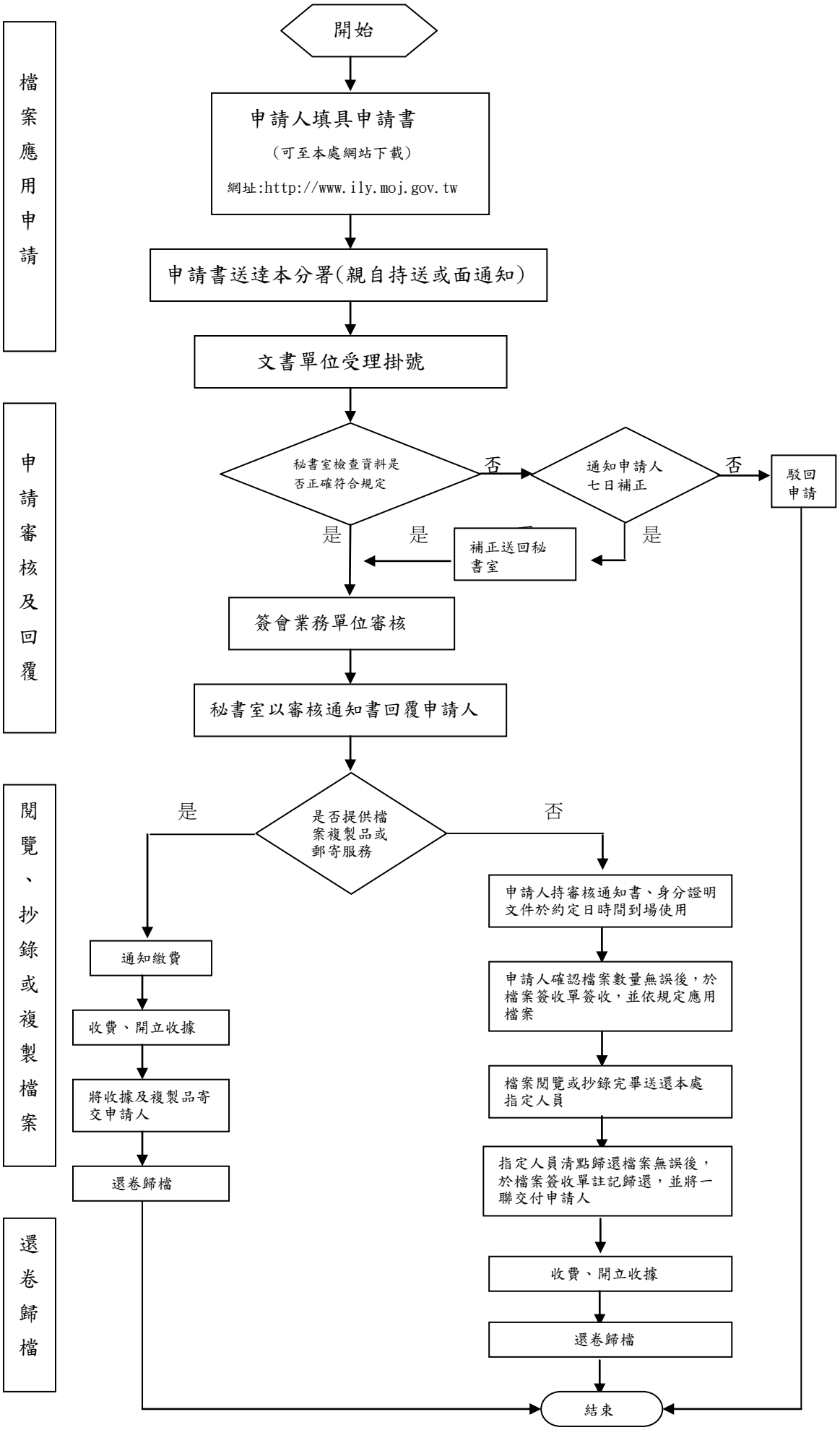法務部行政執行署宜蘭分署受理檔案申請作業流程