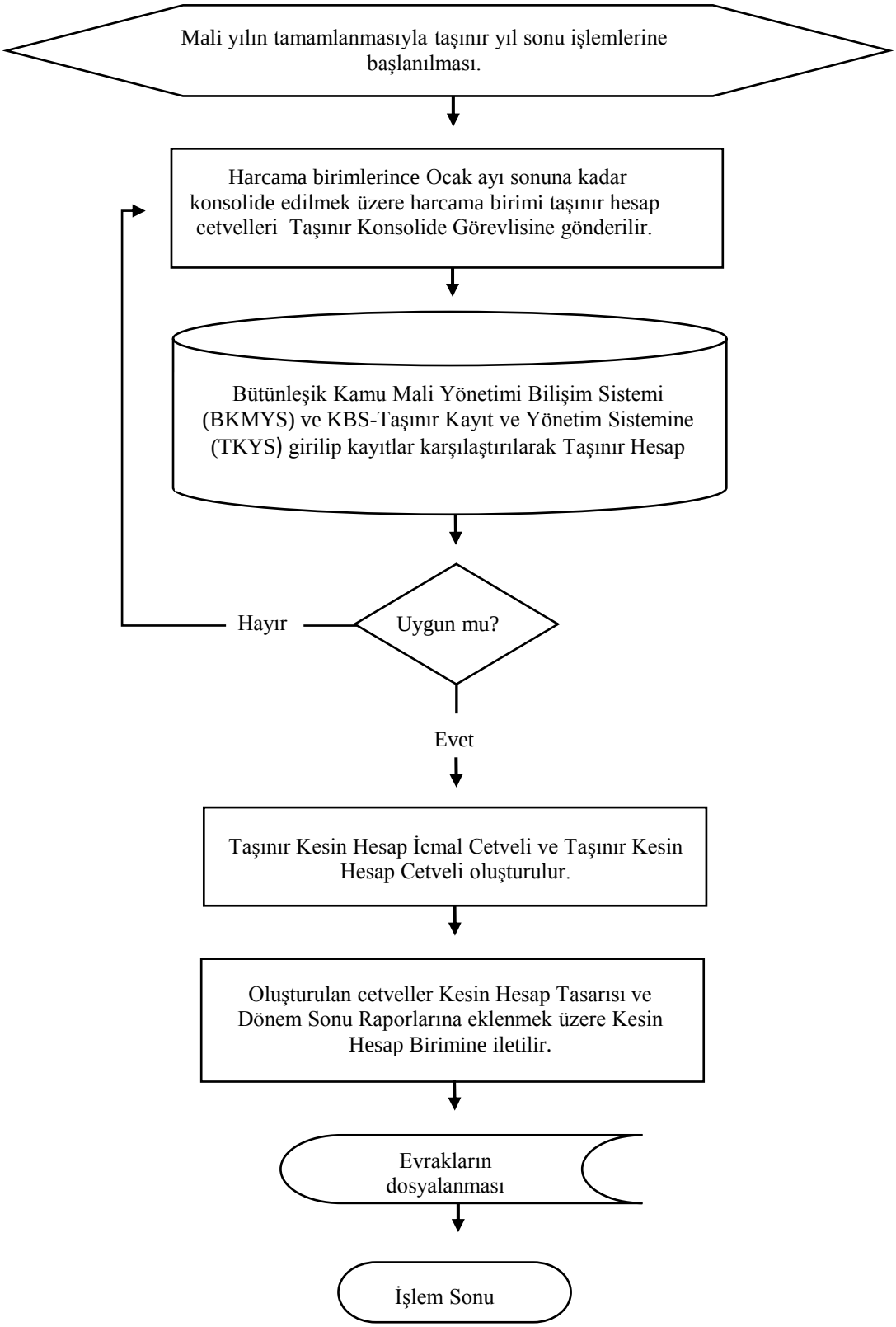TAŞINIR YIL SONU İŞLEMLERİ SÜRECİ