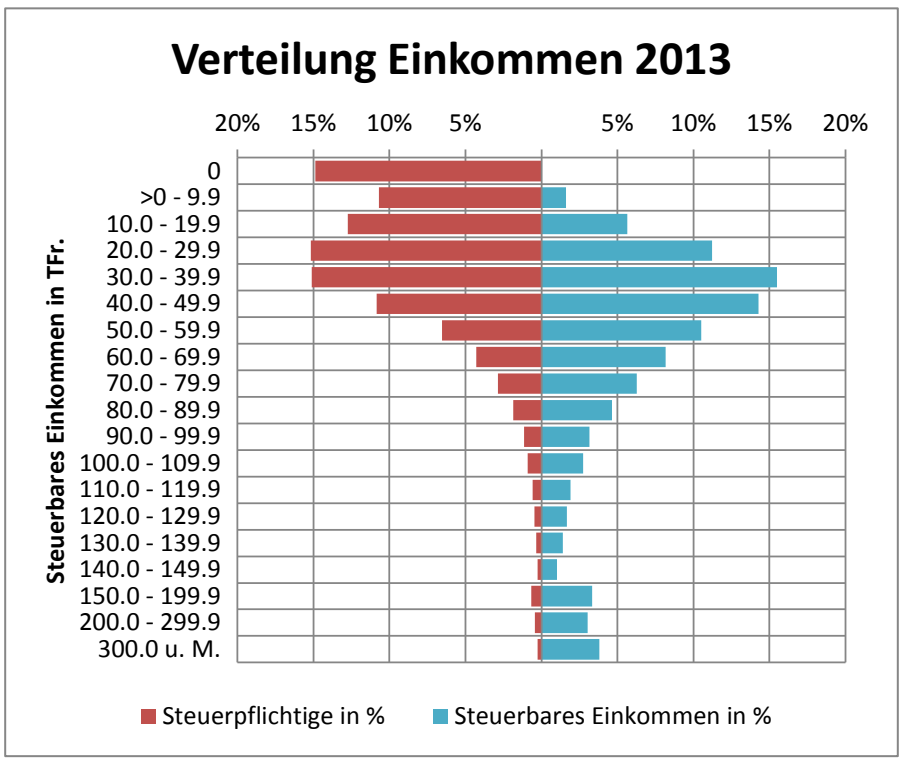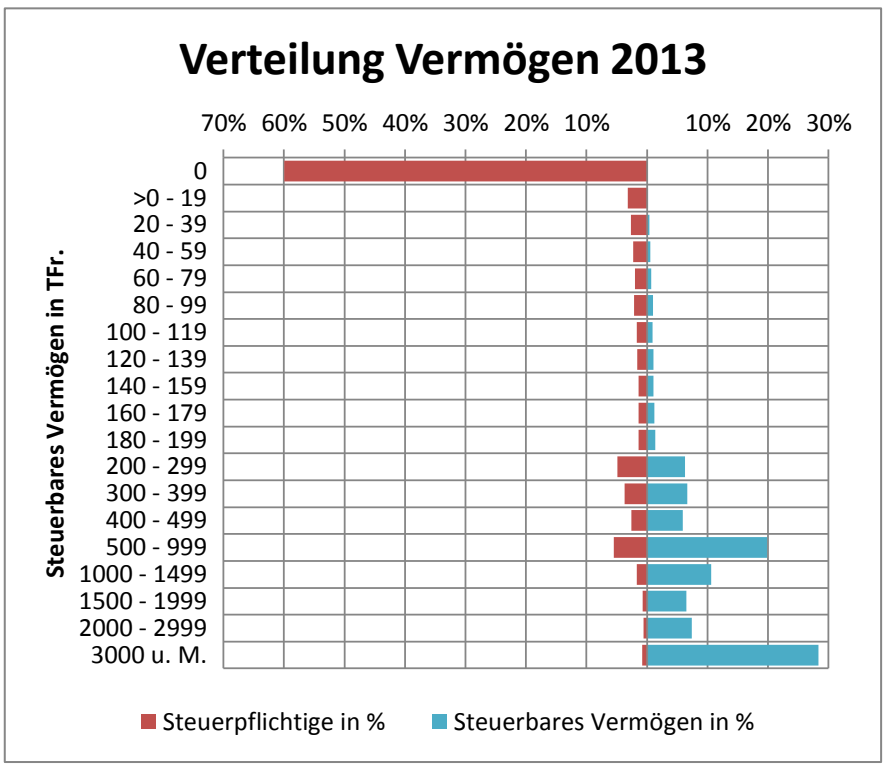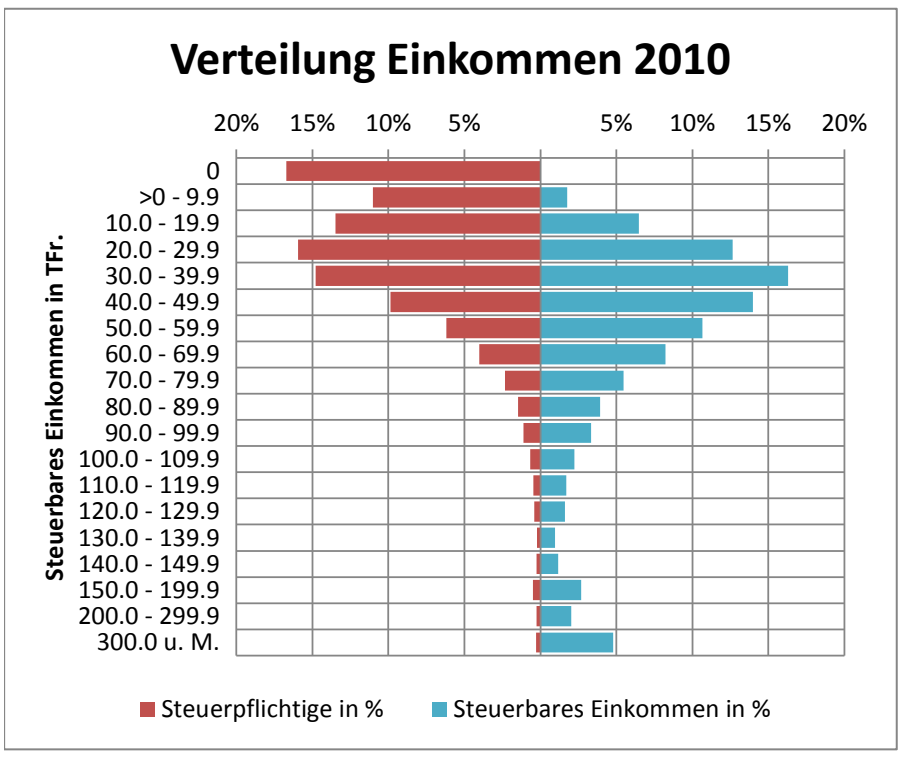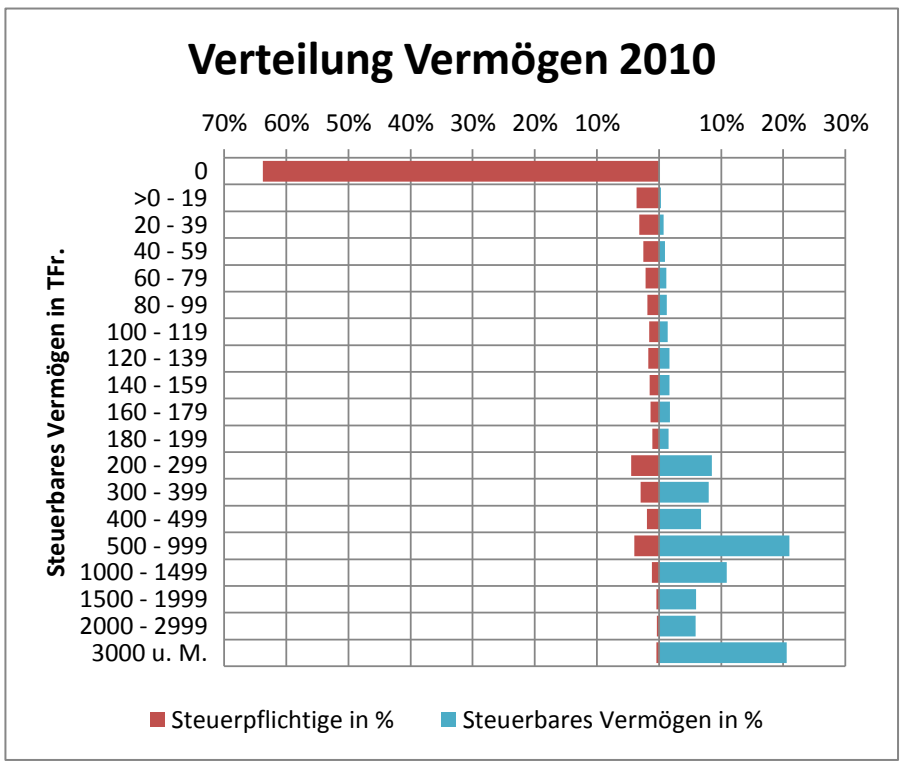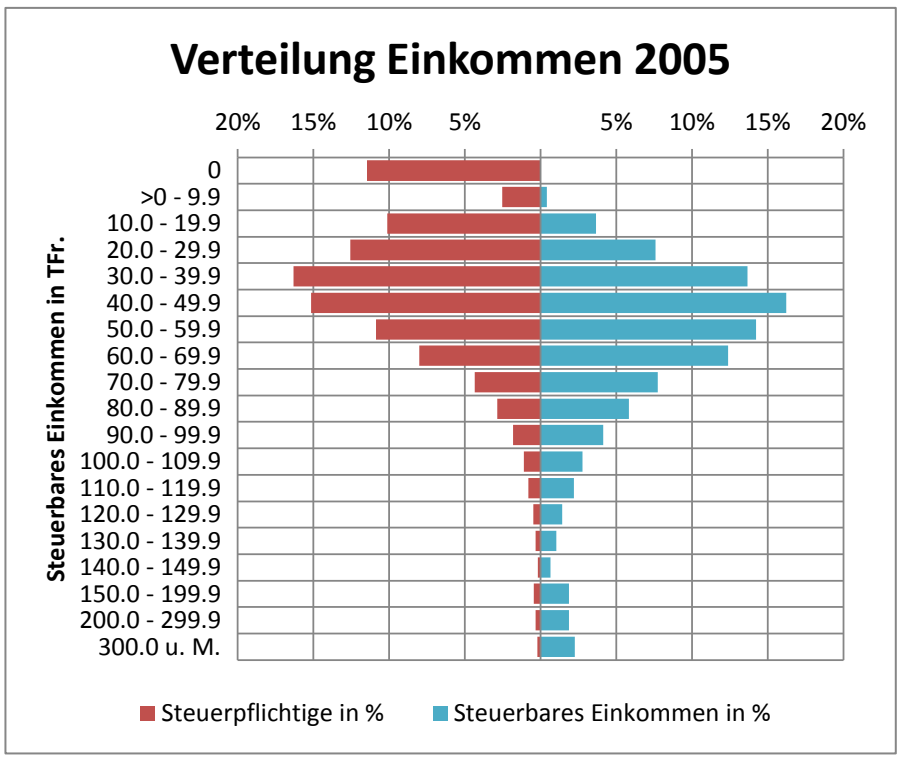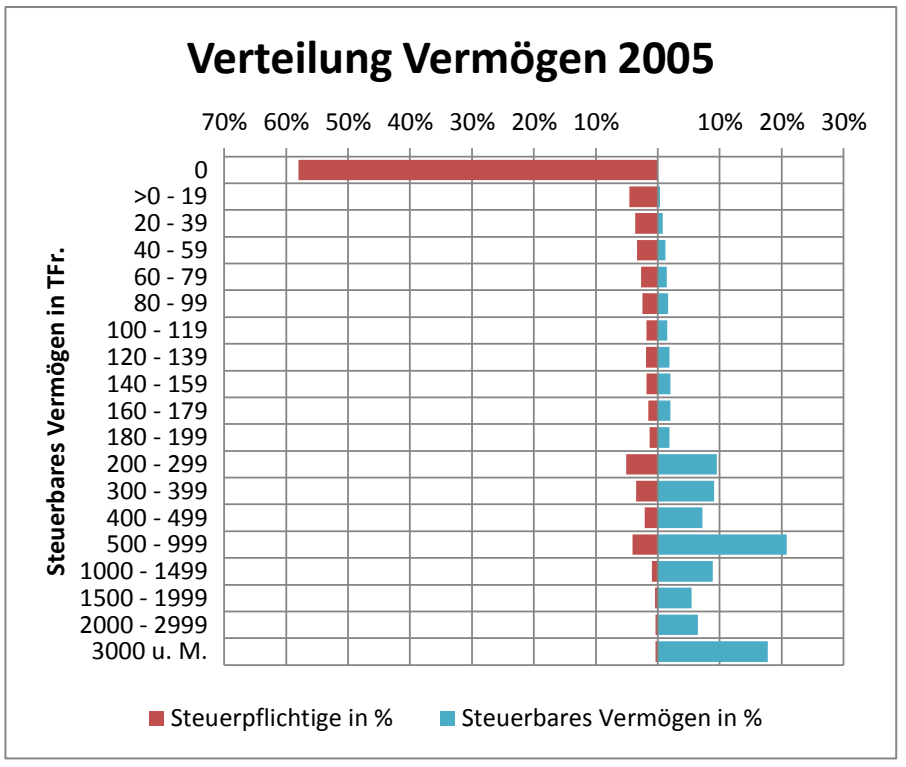Verteilung steuerbares Einkommen und steuerbares Vermögen Kantons- und Gemeindesteuern