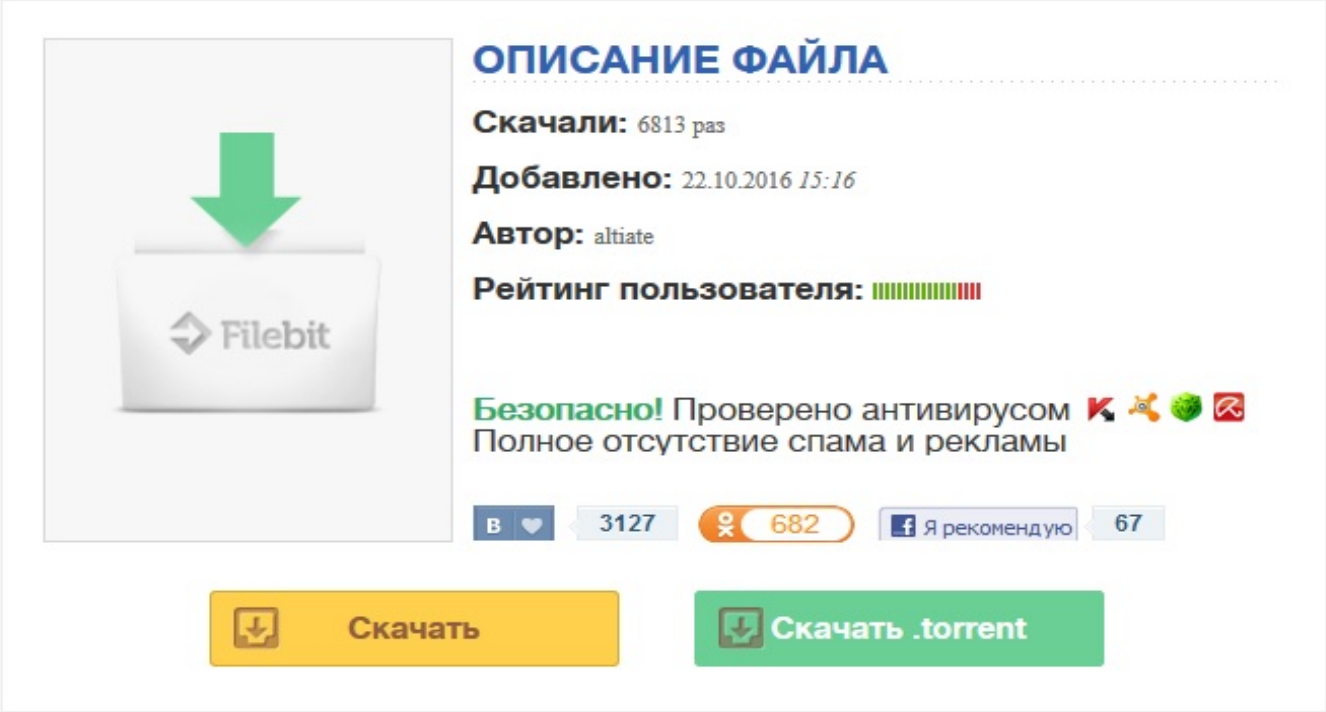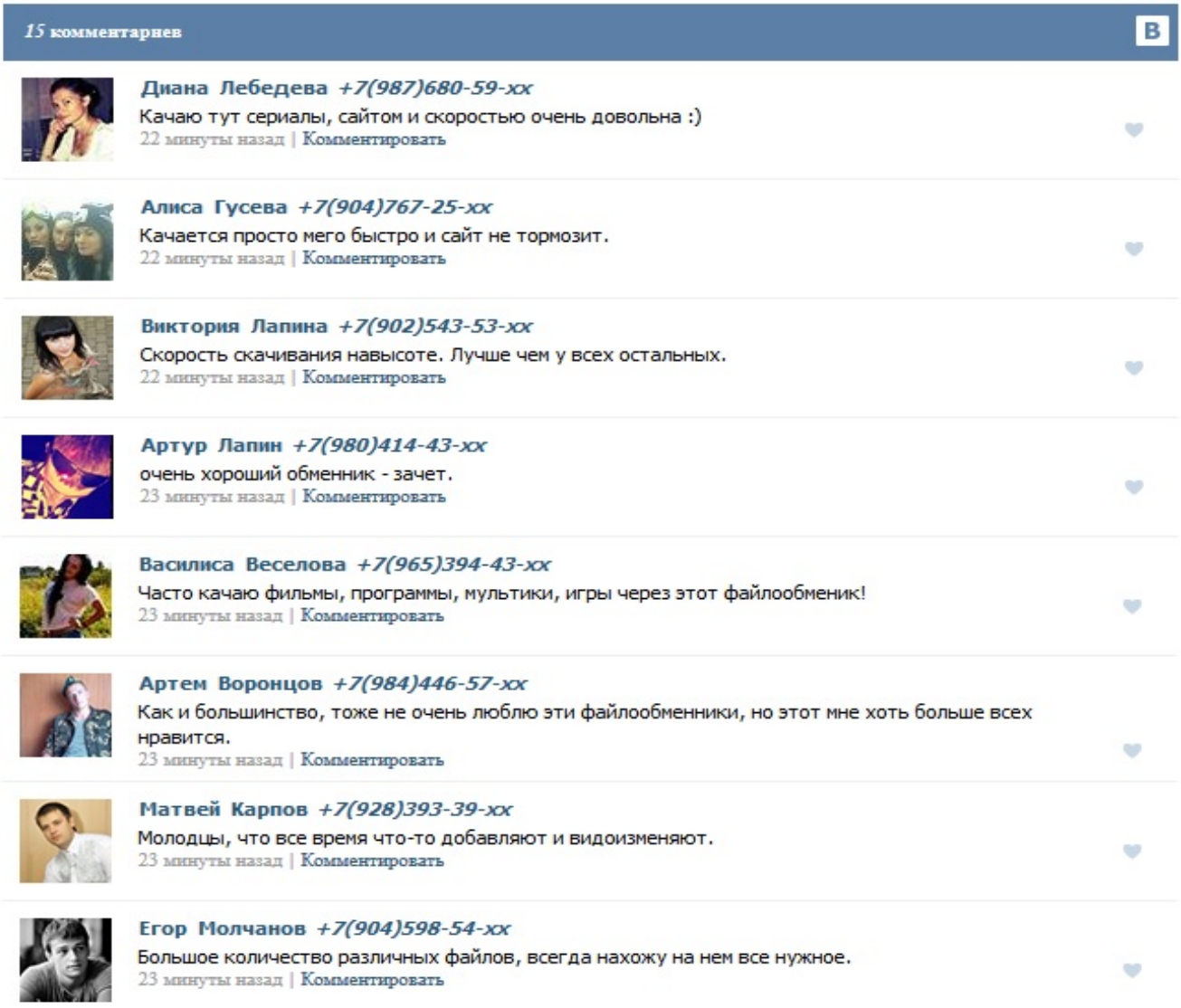декларация по соут с 01.05.2016 образец заполнения