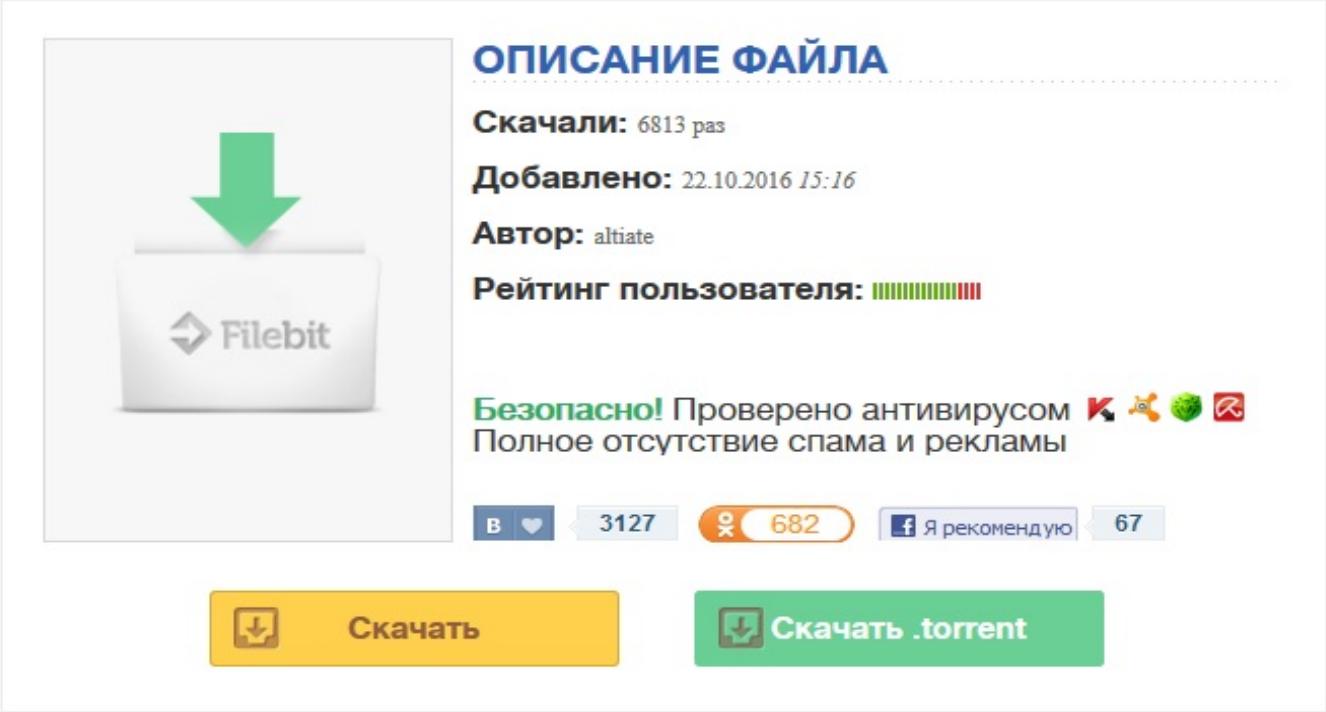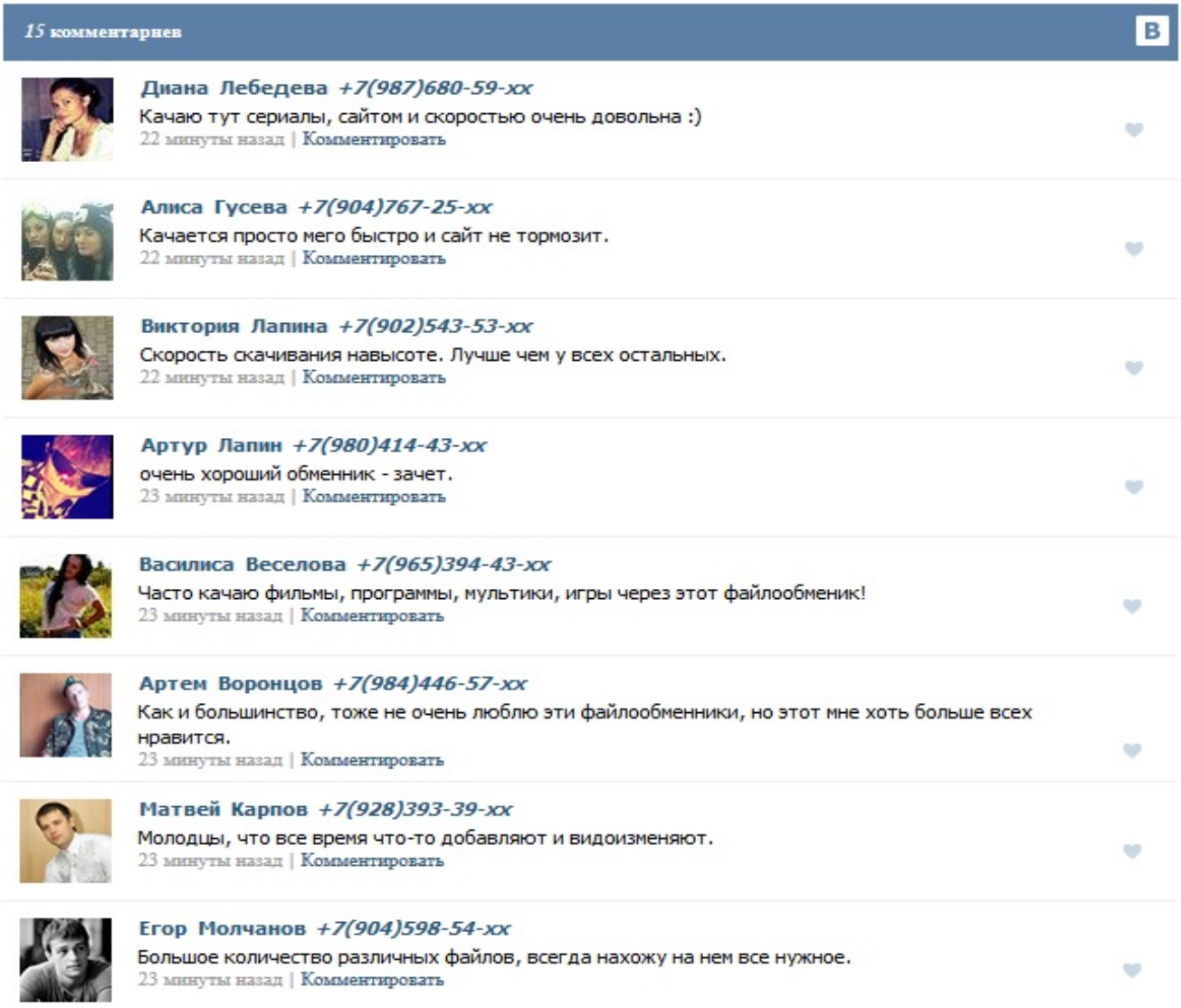форма спв-2 пфр образец заполнения