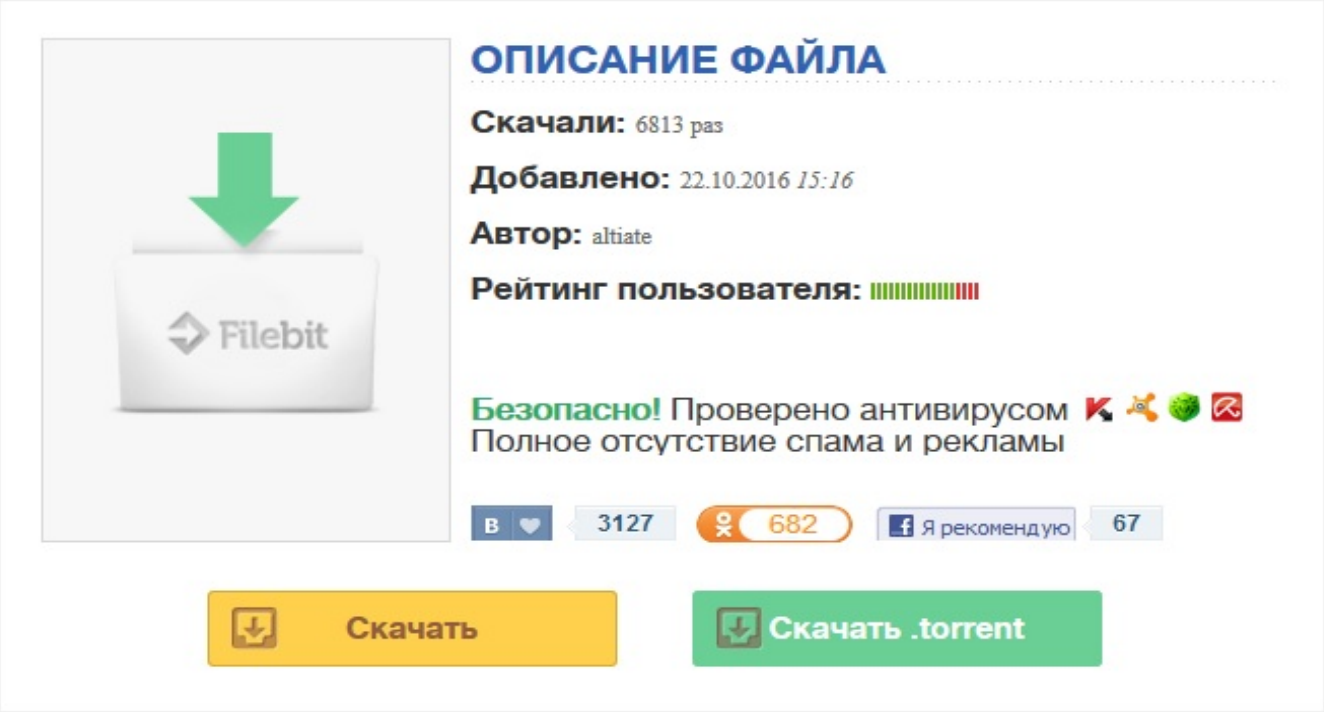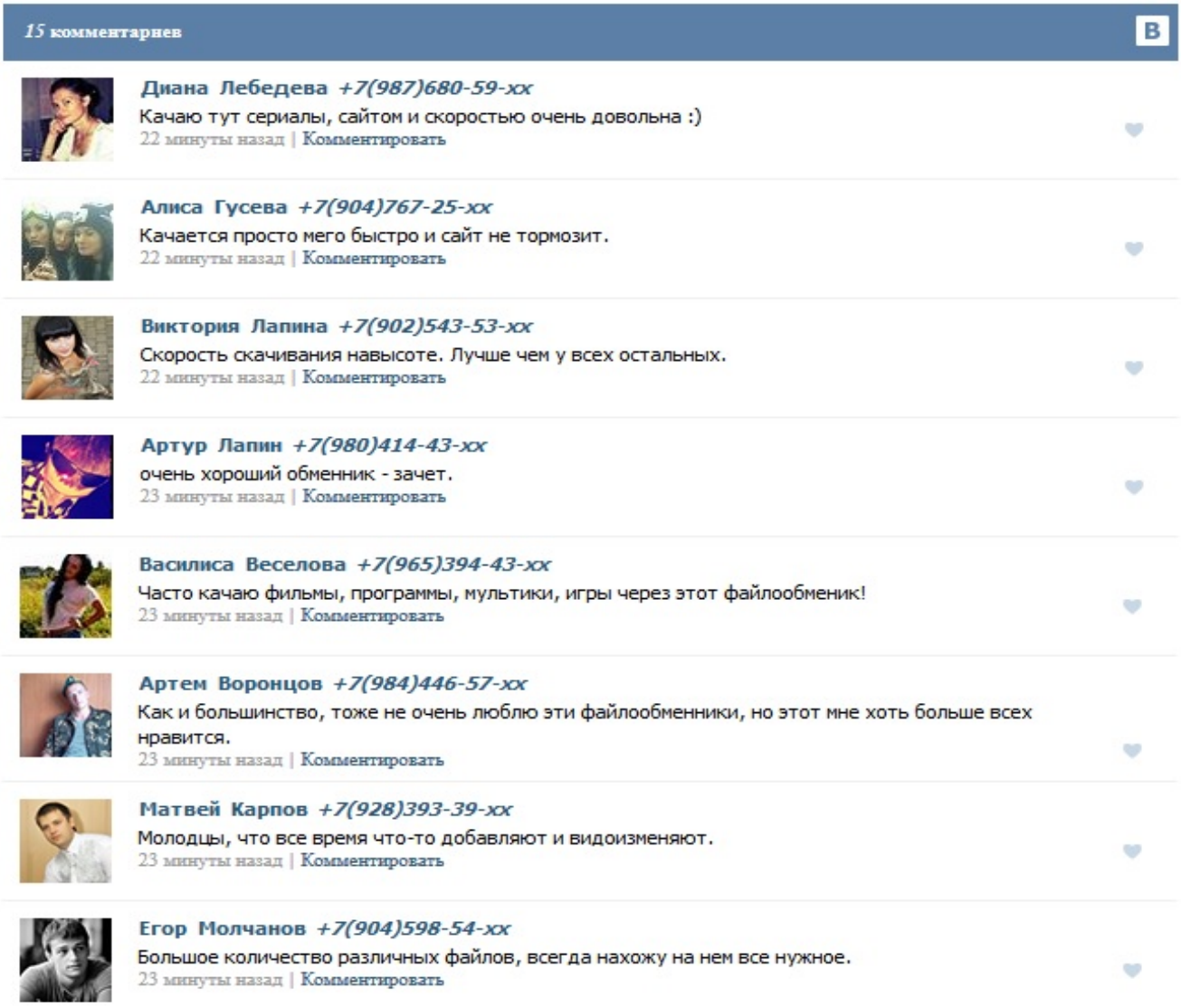**декларация ип на усн в 2016 году бланк**