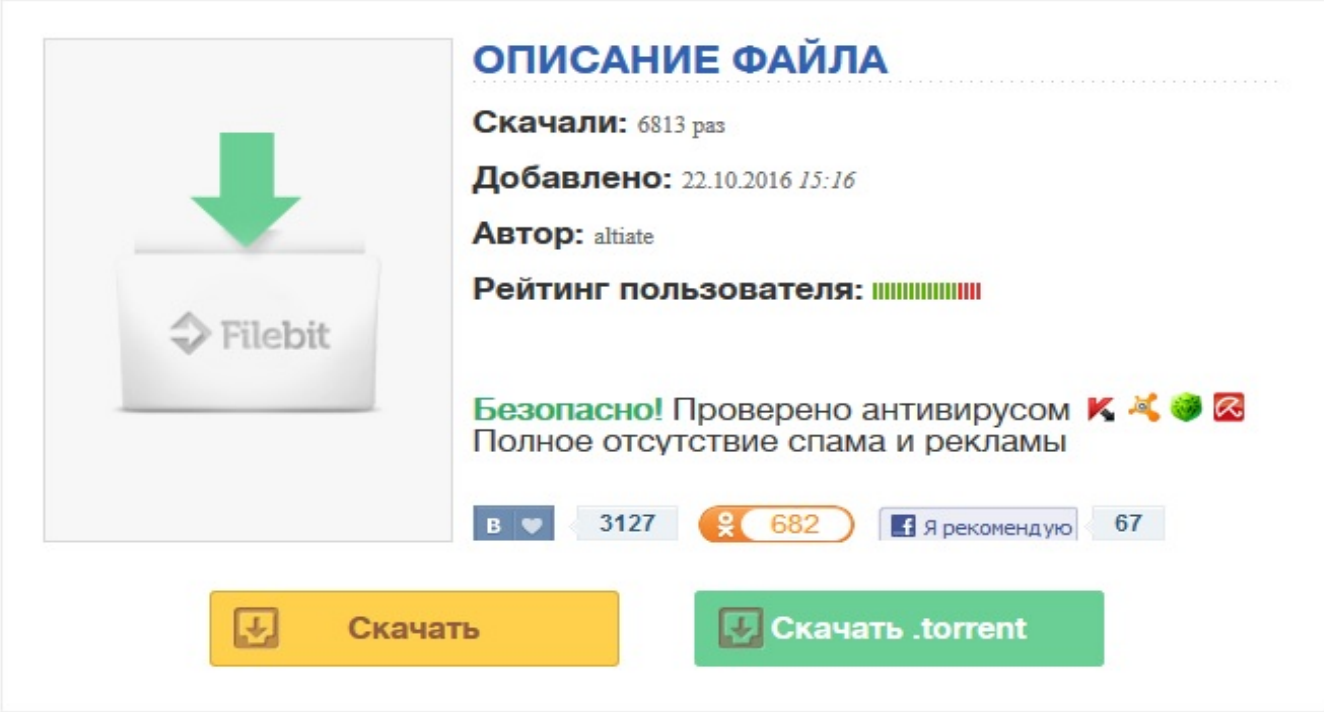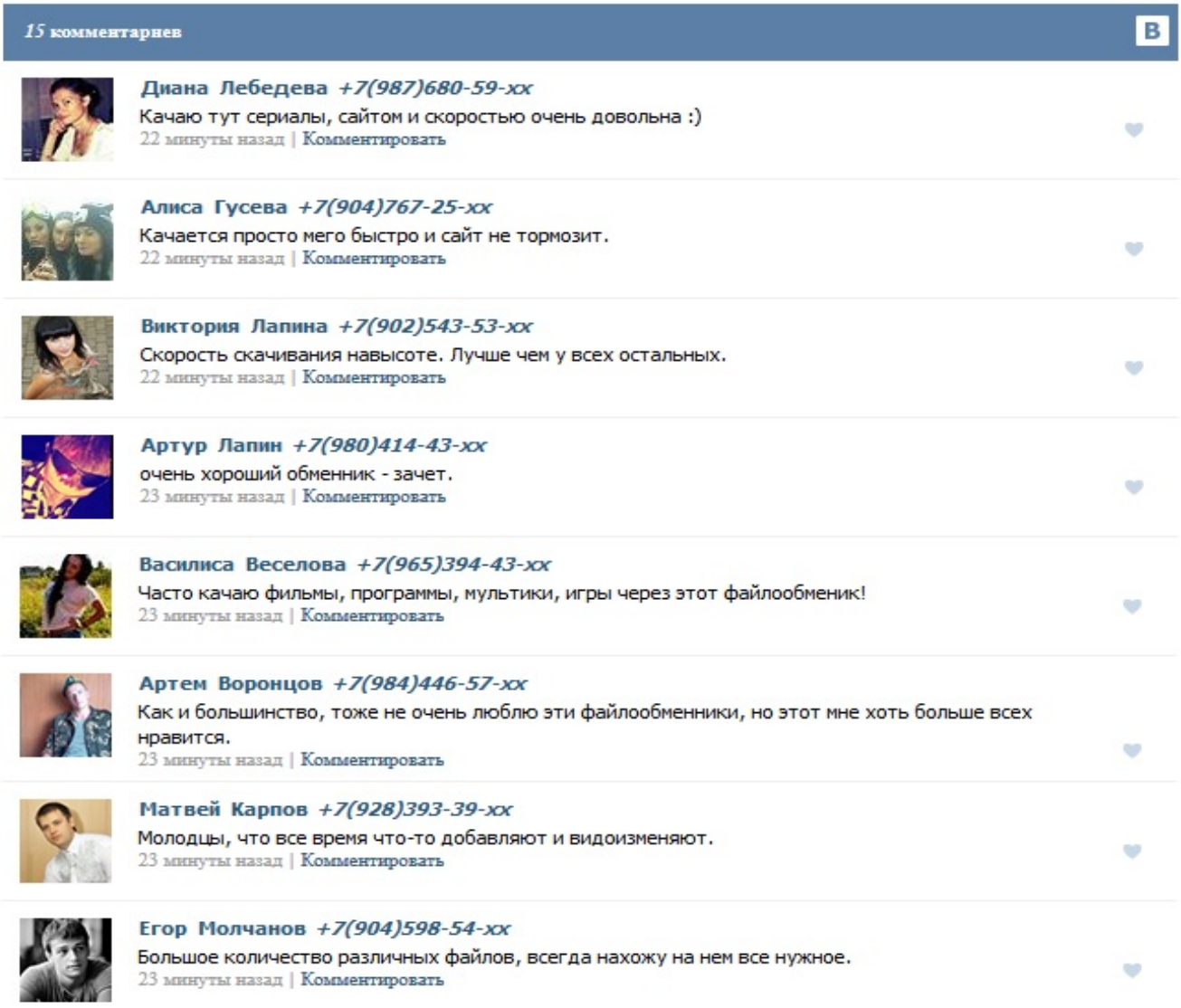заявление на регистрацию ип образец заполнения 2017