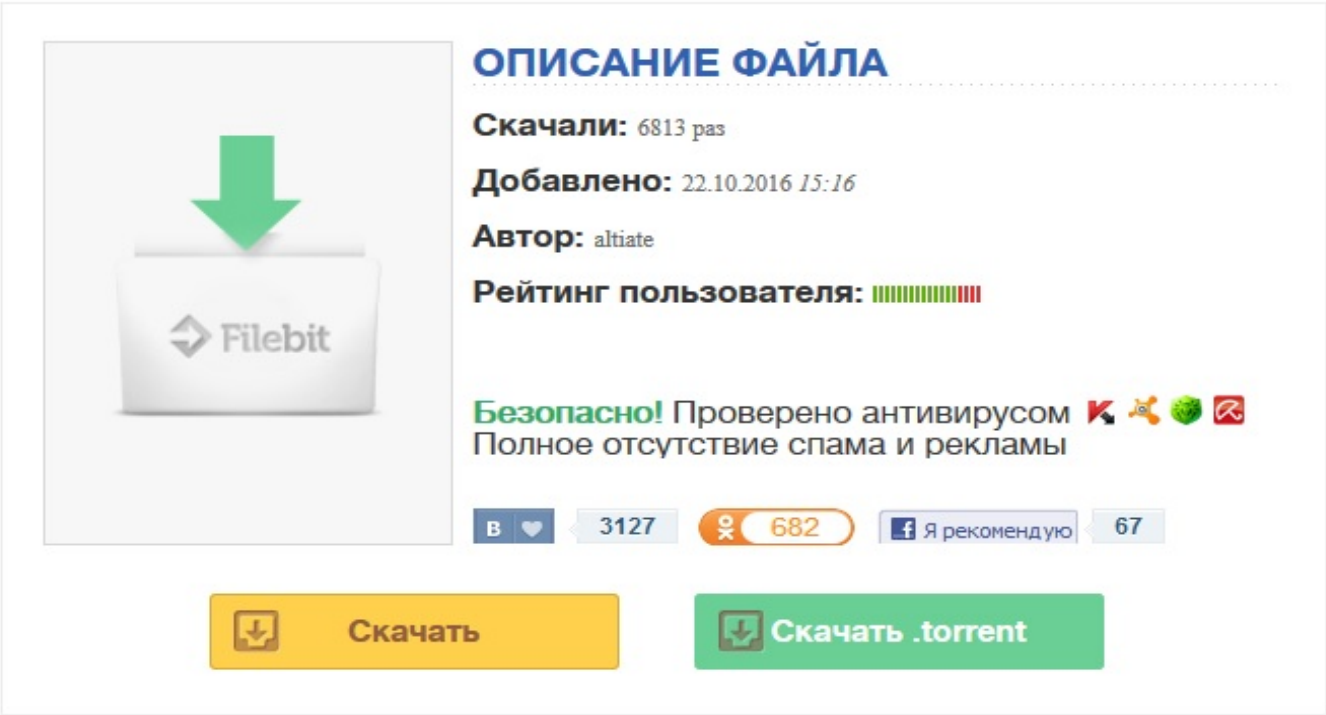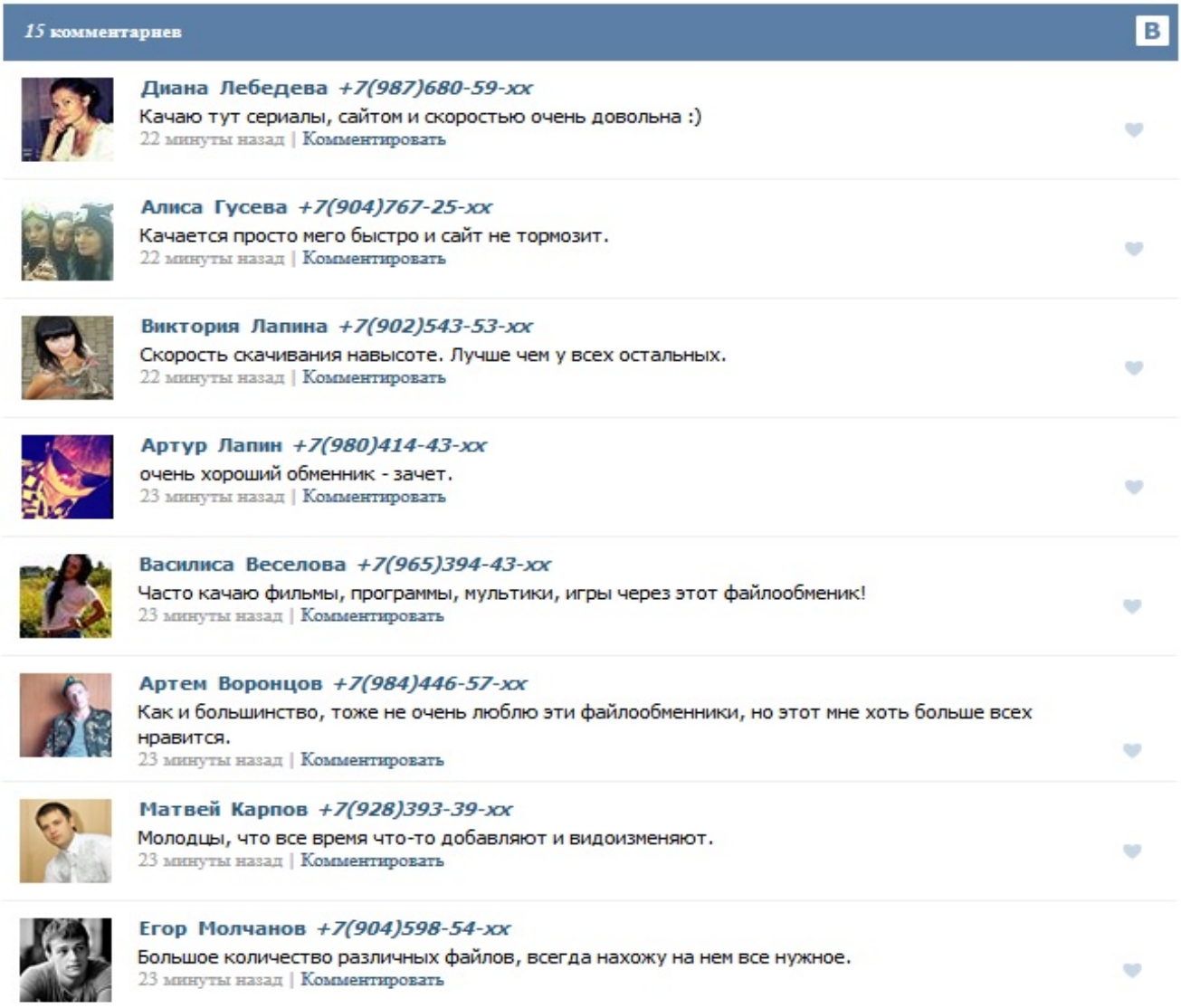бланк наложенного платежа 112эп скачать excel