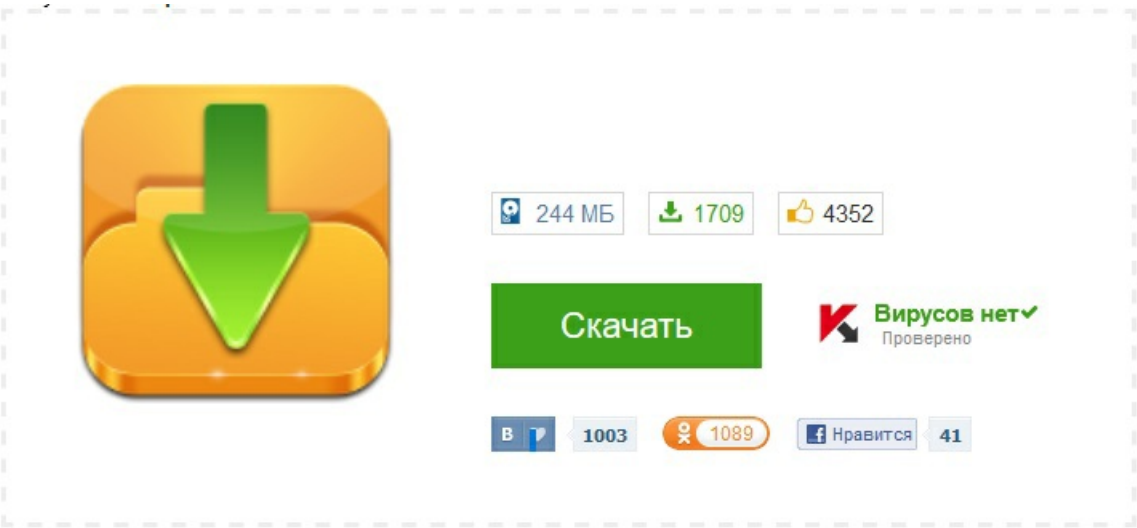бланк доверенности для налоговой