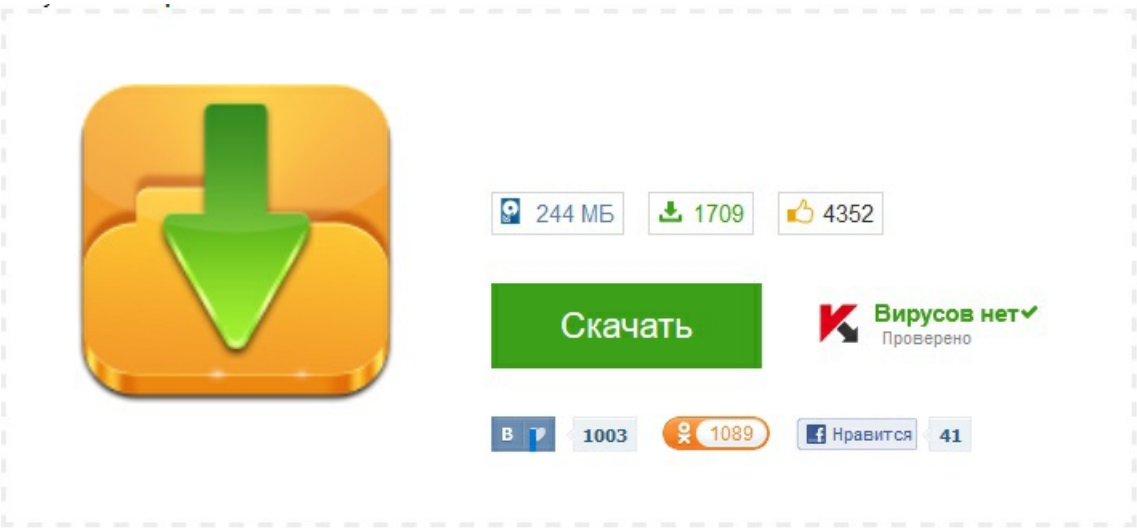бланк пустой суммы налога по усн