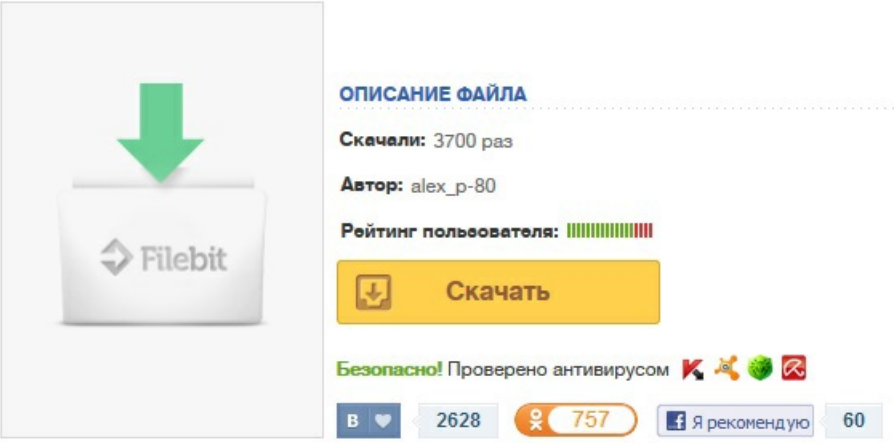форма 3 ндфл скачать бланк