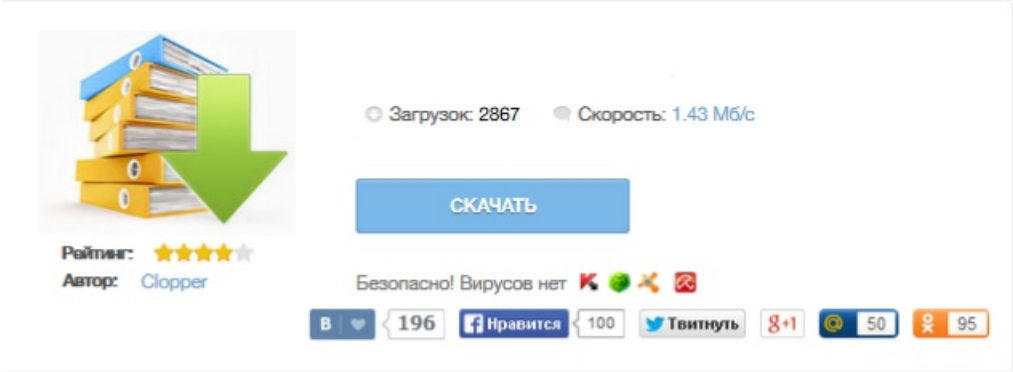форма 3 ндфл бланк