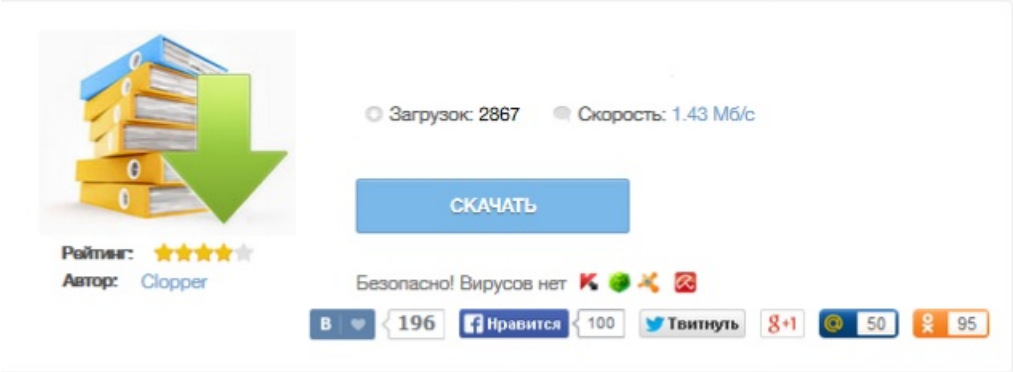форма 3 ндфл скачать бесплатно