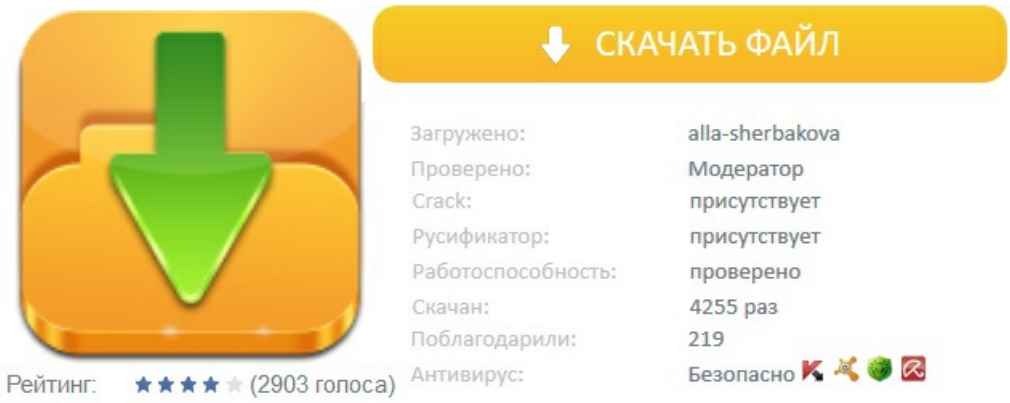форма 3 ндфл с 2016 года бланк