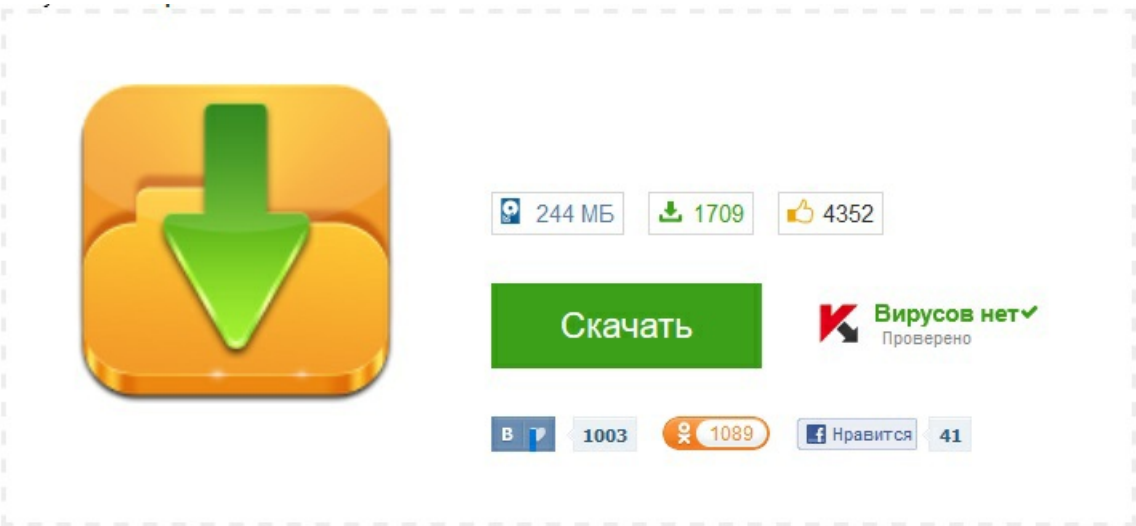бсо для ип скачать бланк