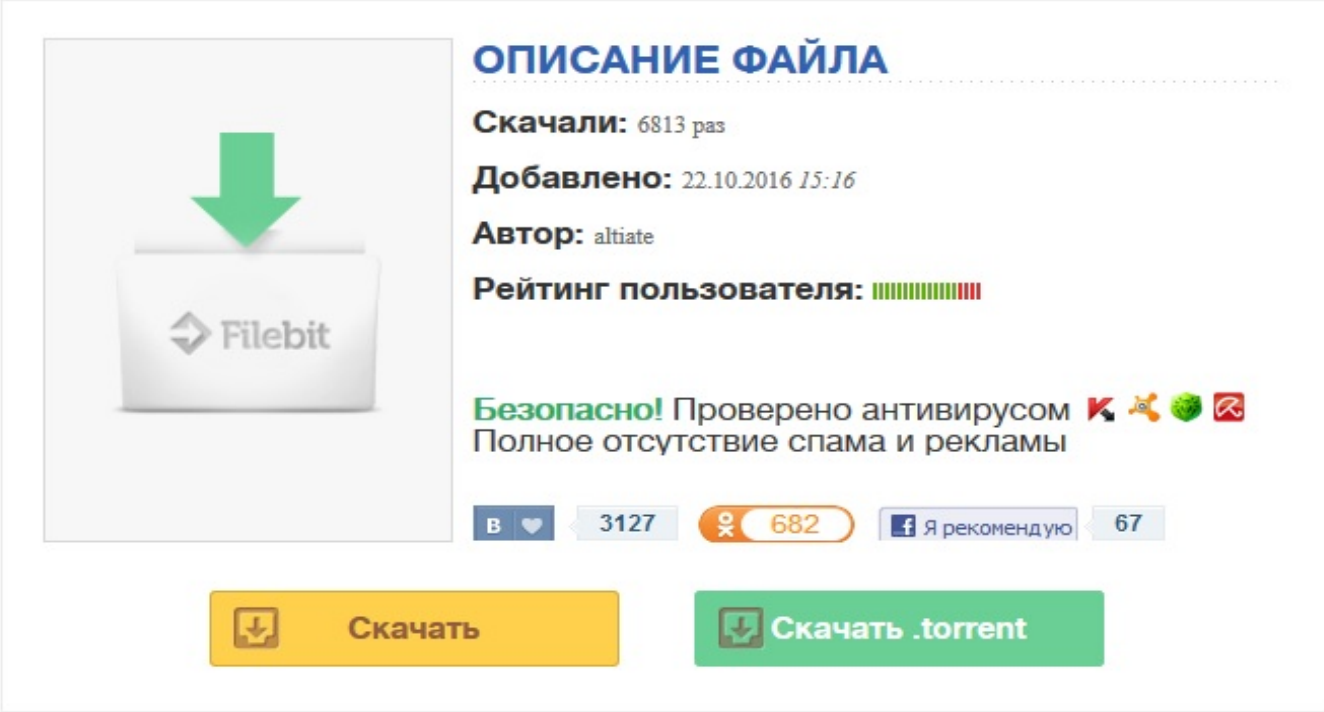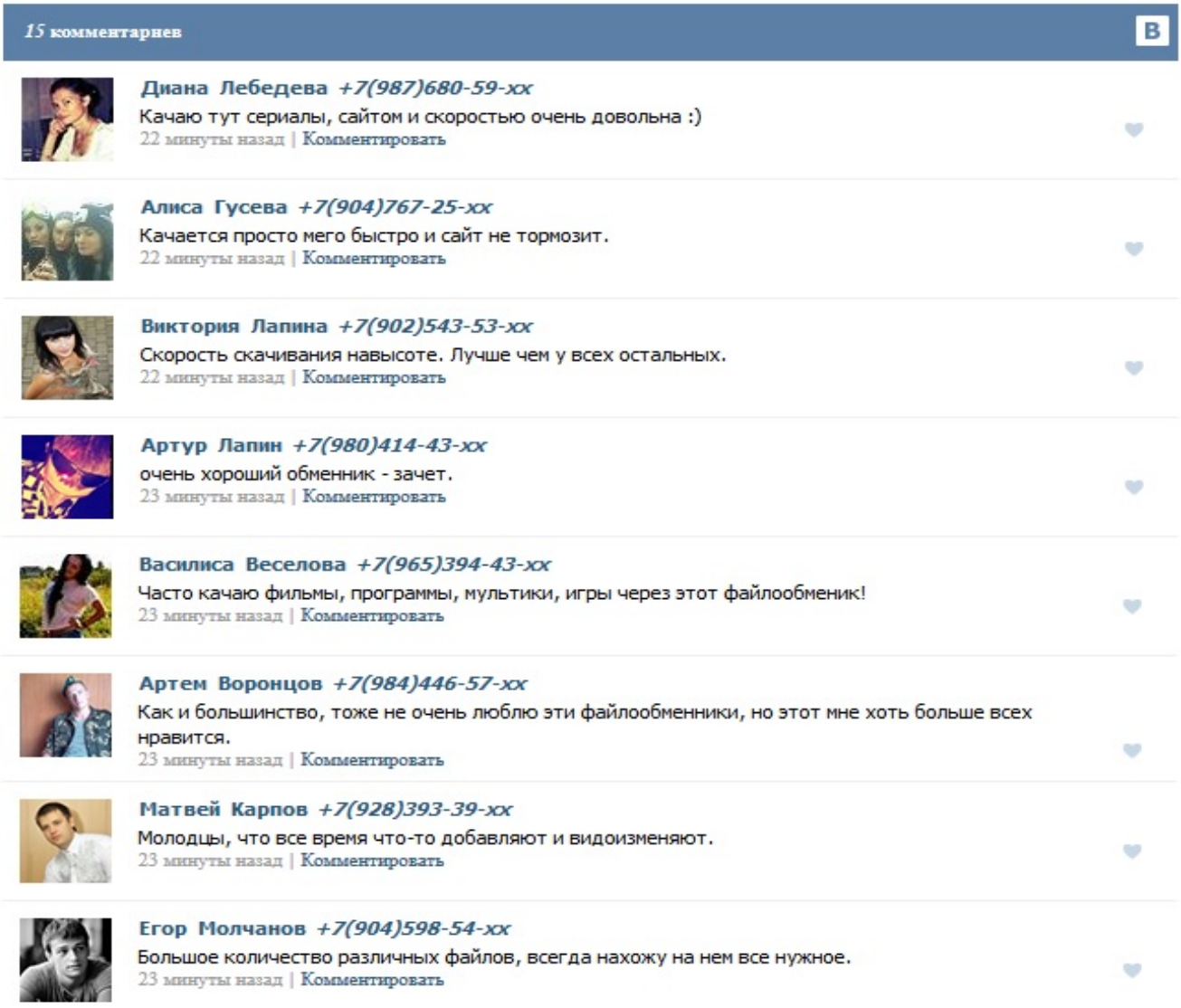бланк заявления на вычет по ндфл на ребенка 2016 образец