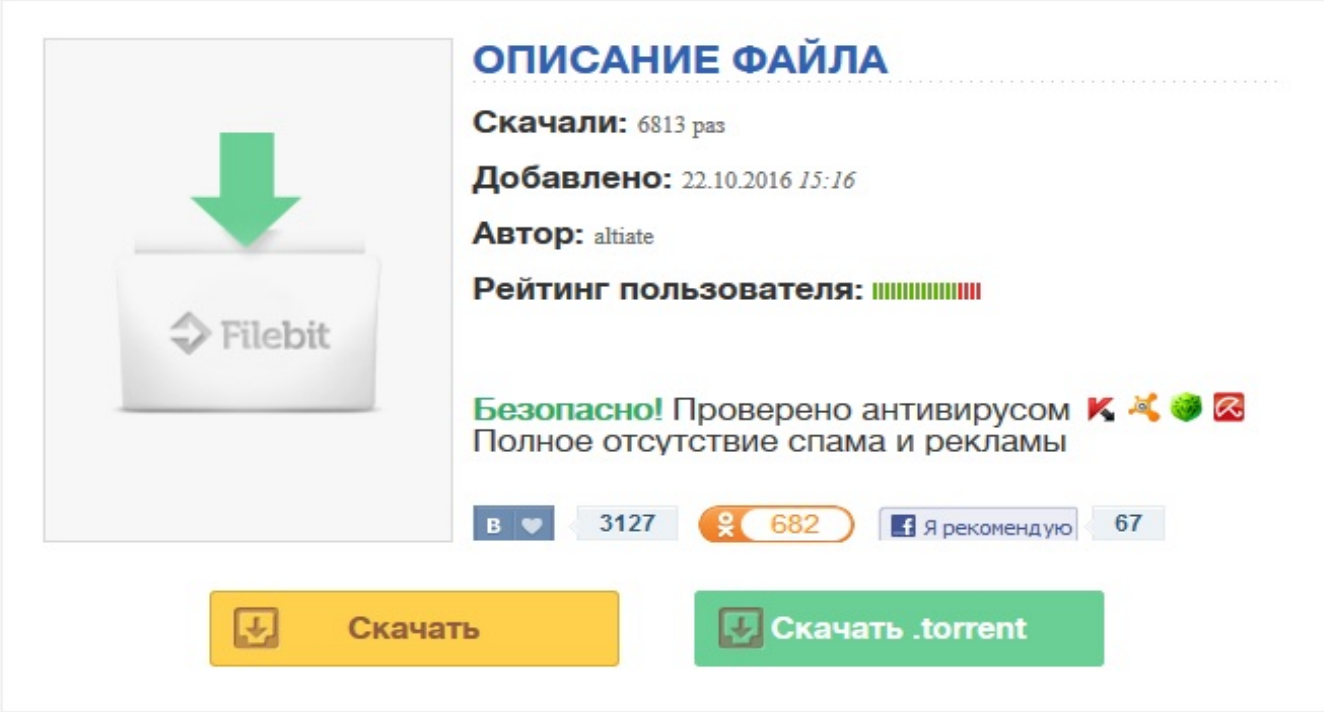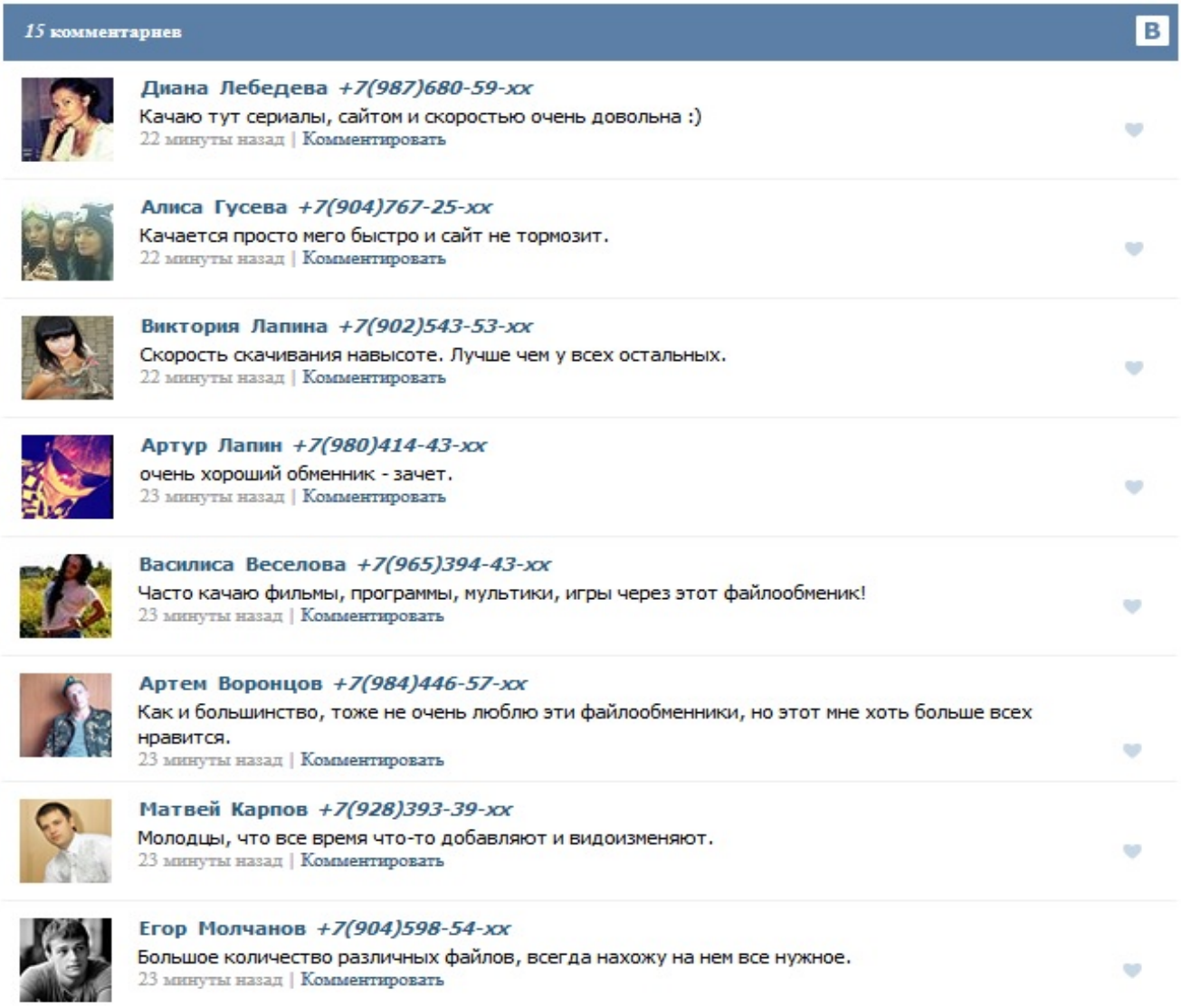налог ру заявление на возврат ндфл бланк