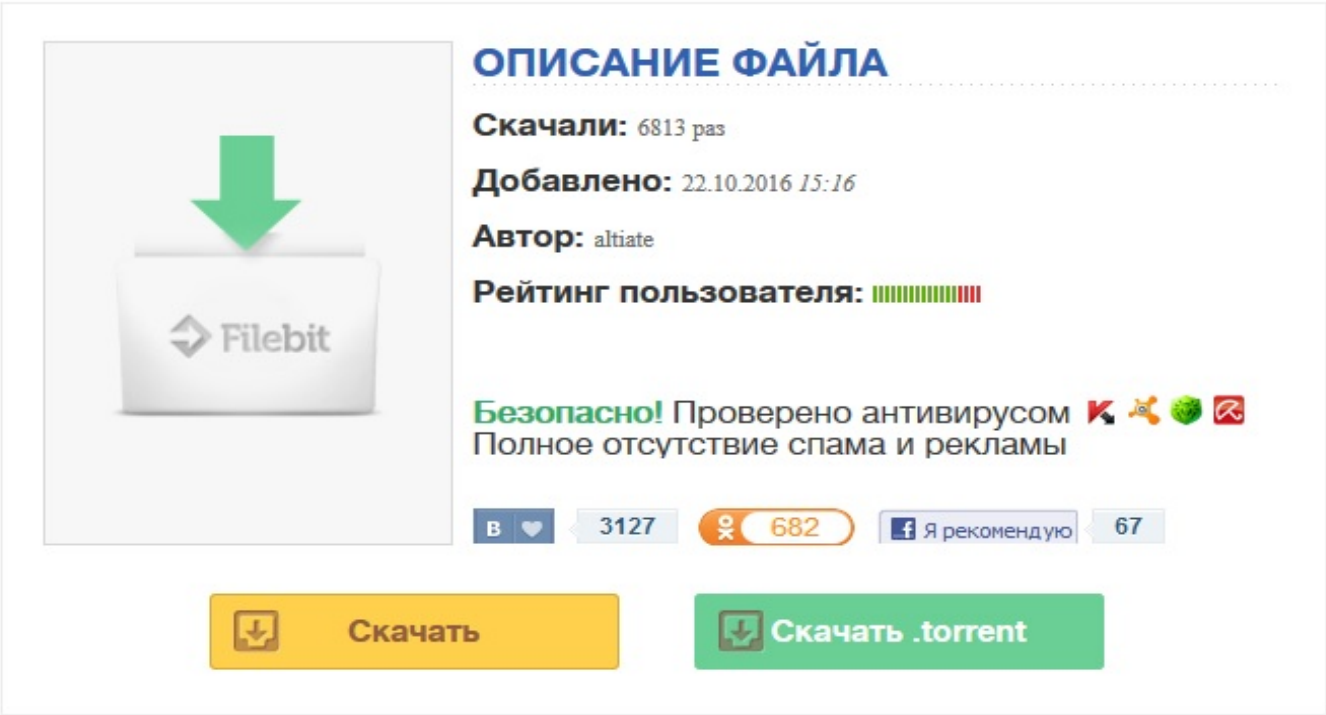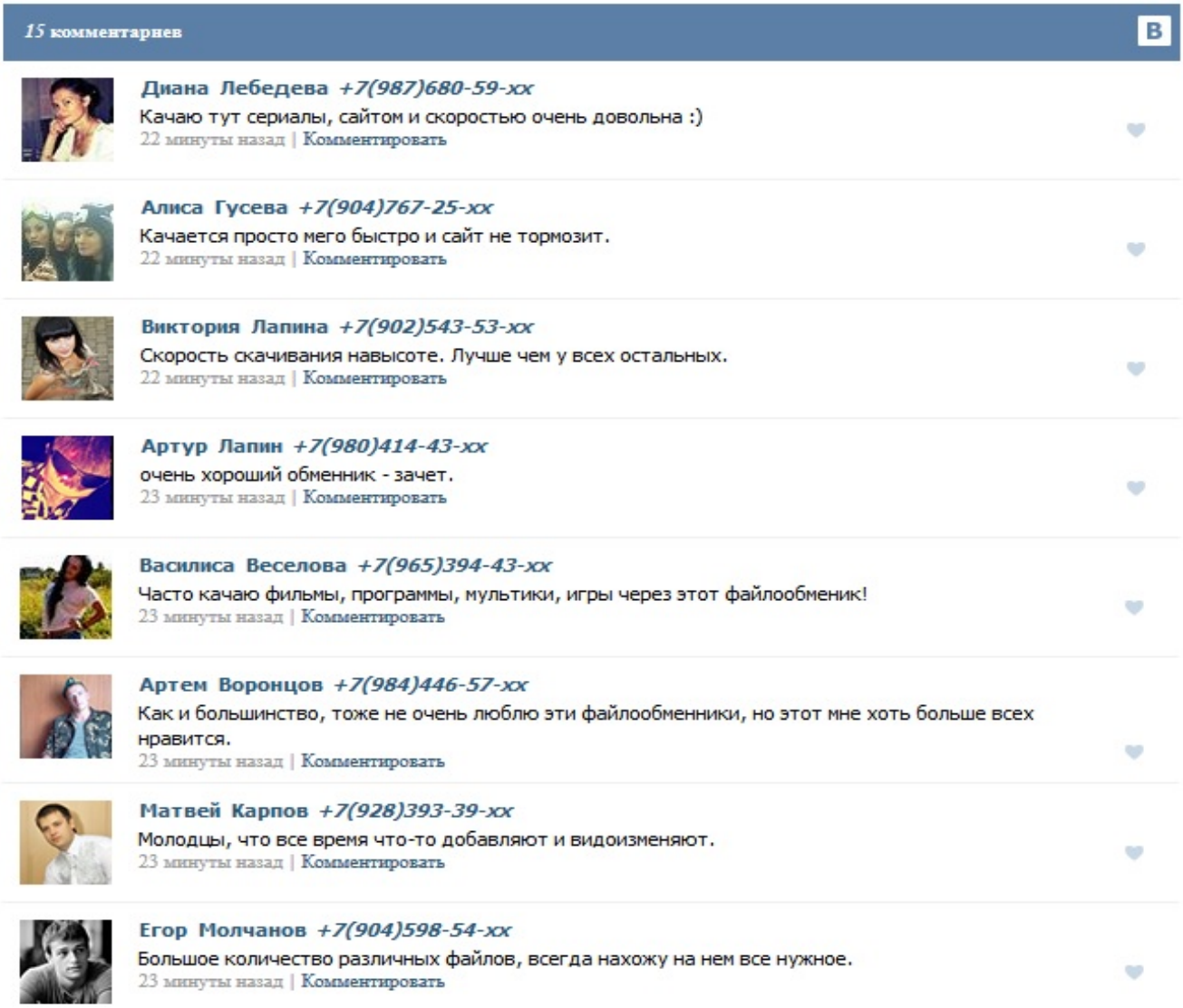нулевая отчетность ип усн бланк