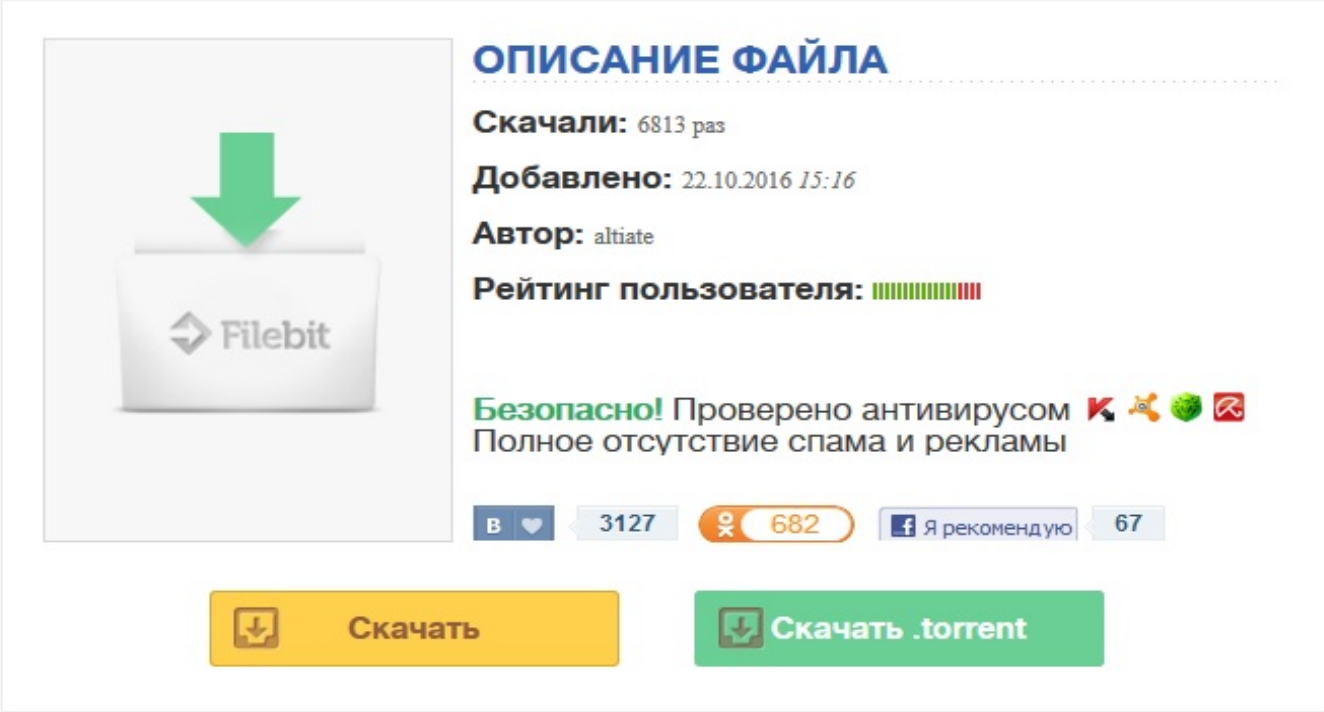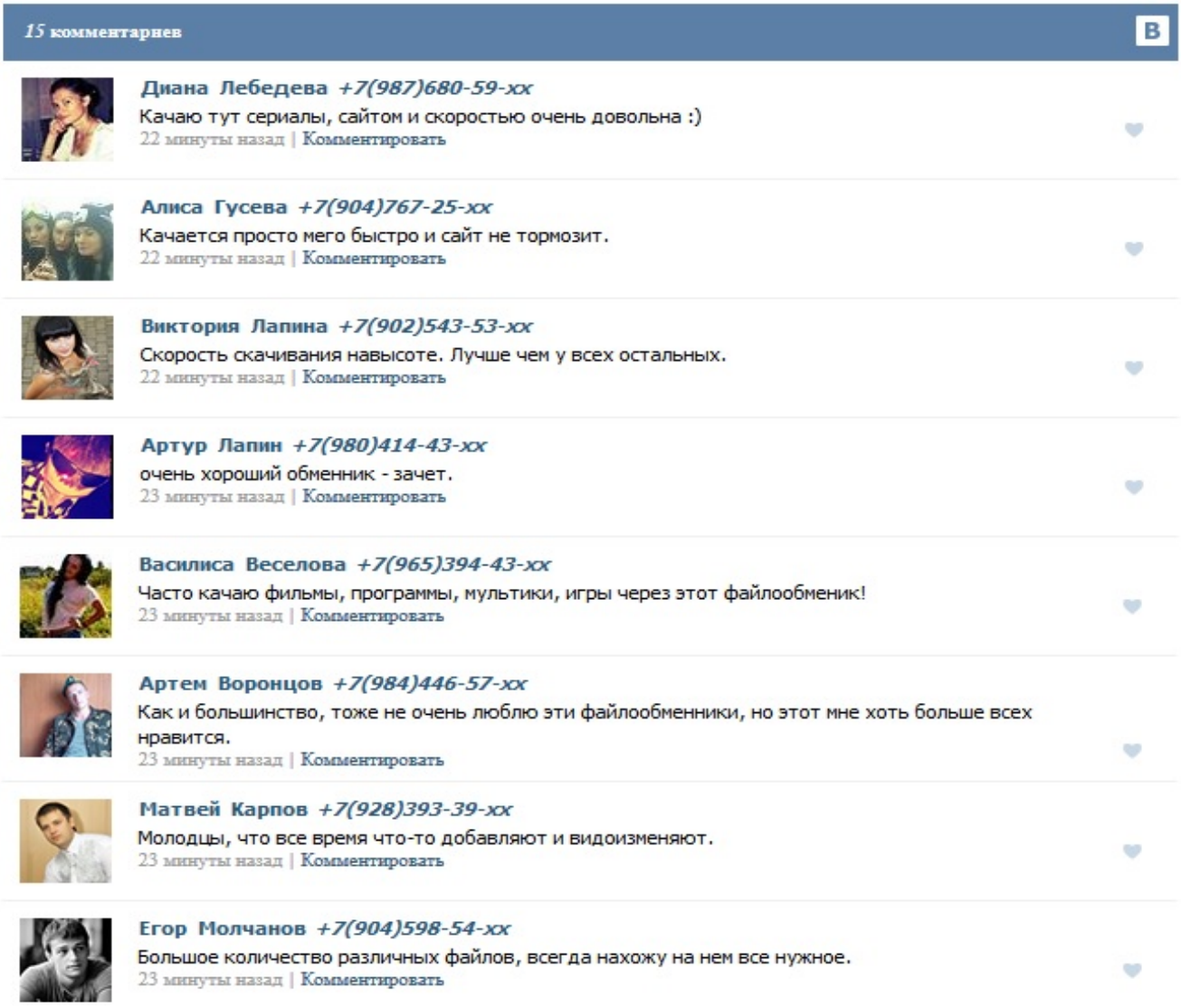образец заполнения инн приложение 6 к приказу фнс рф от 11.08.2011