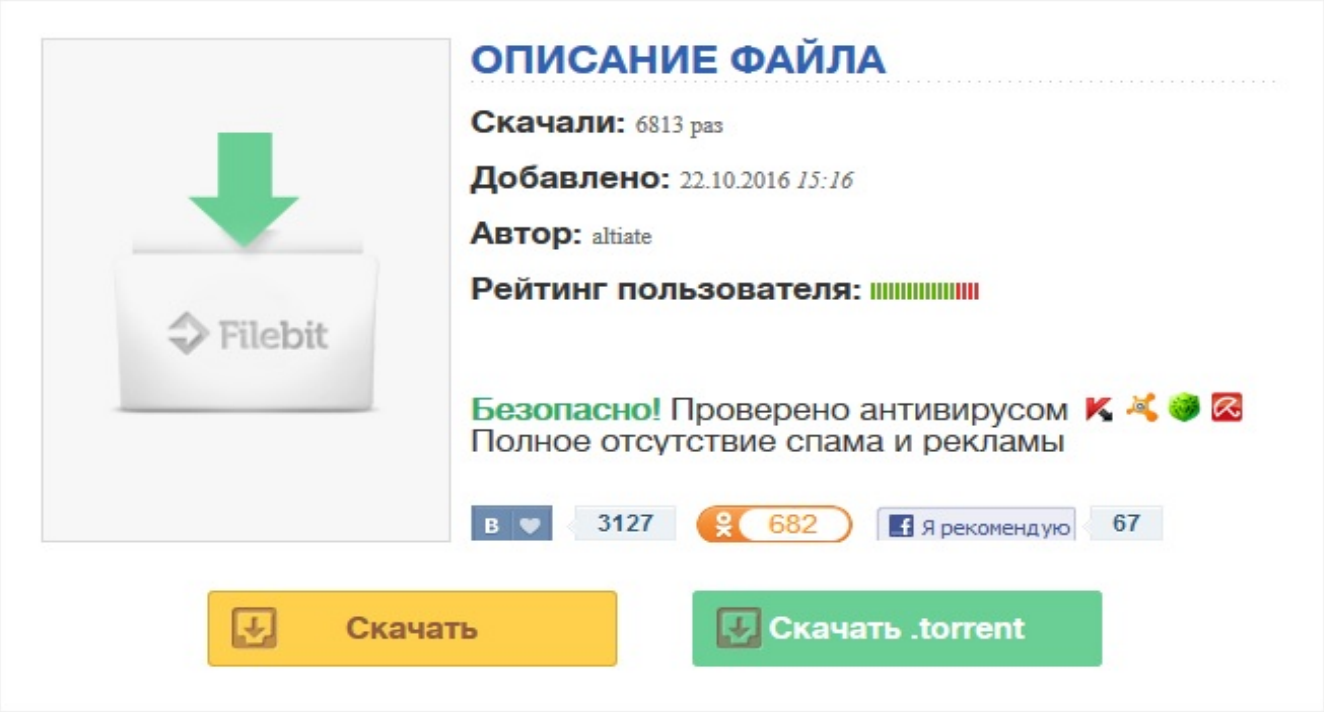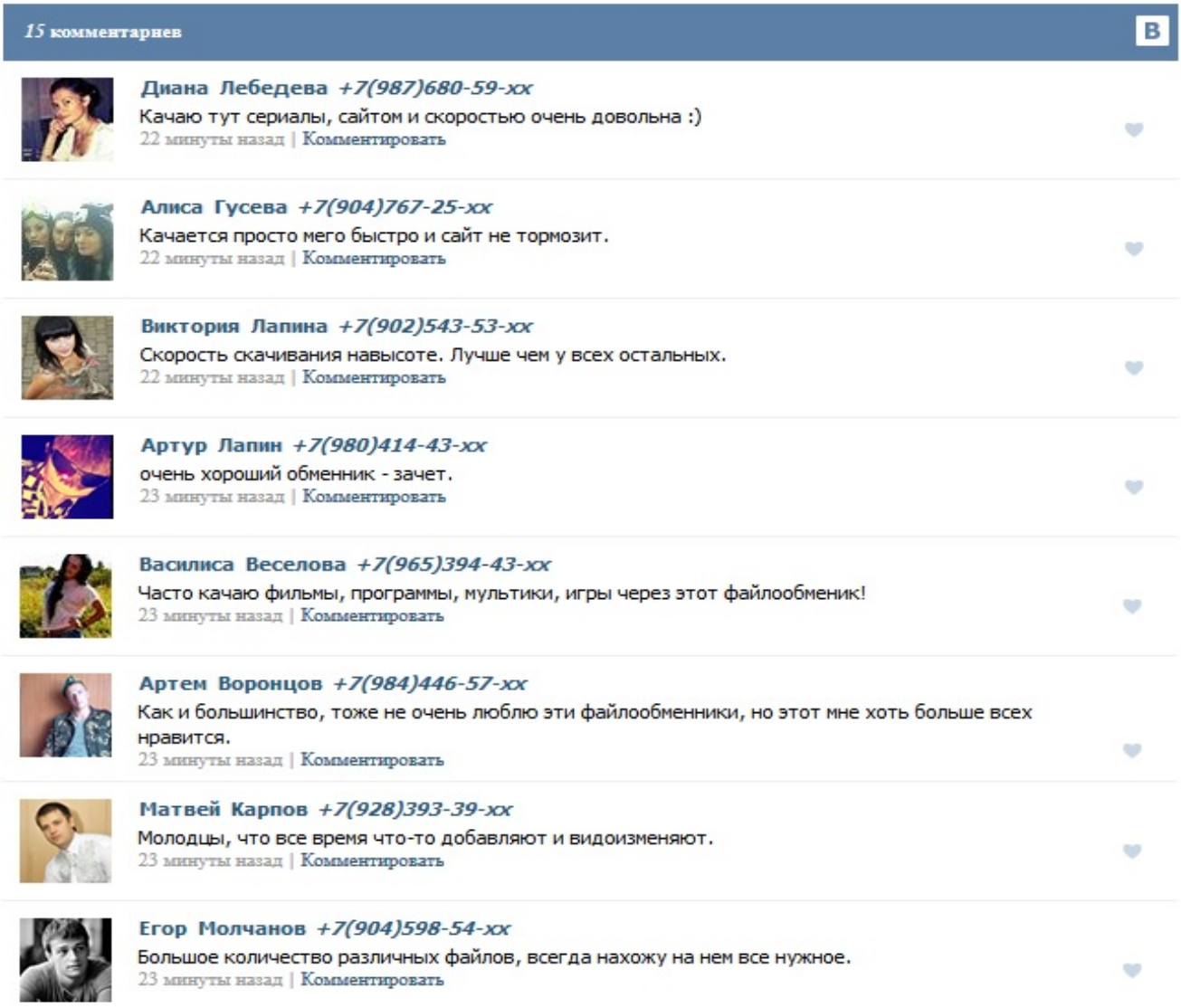3-ндфл новая форма 2015 бланк программа