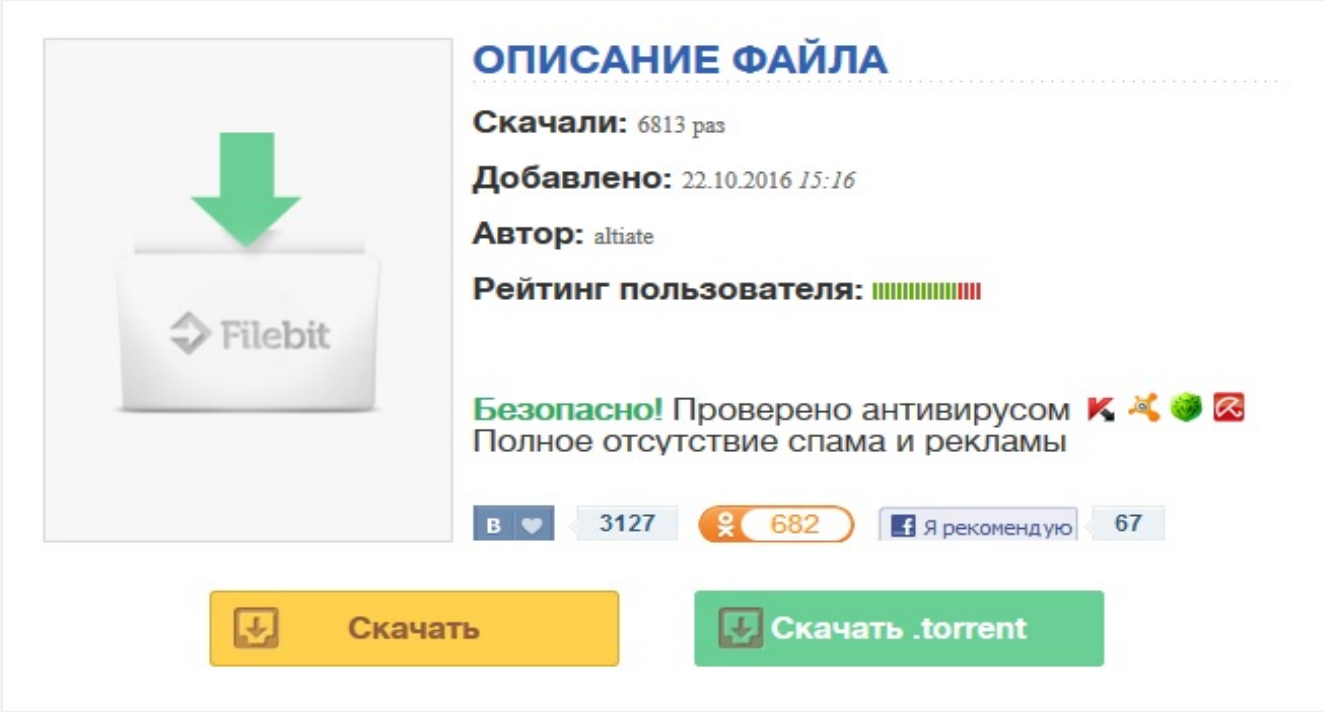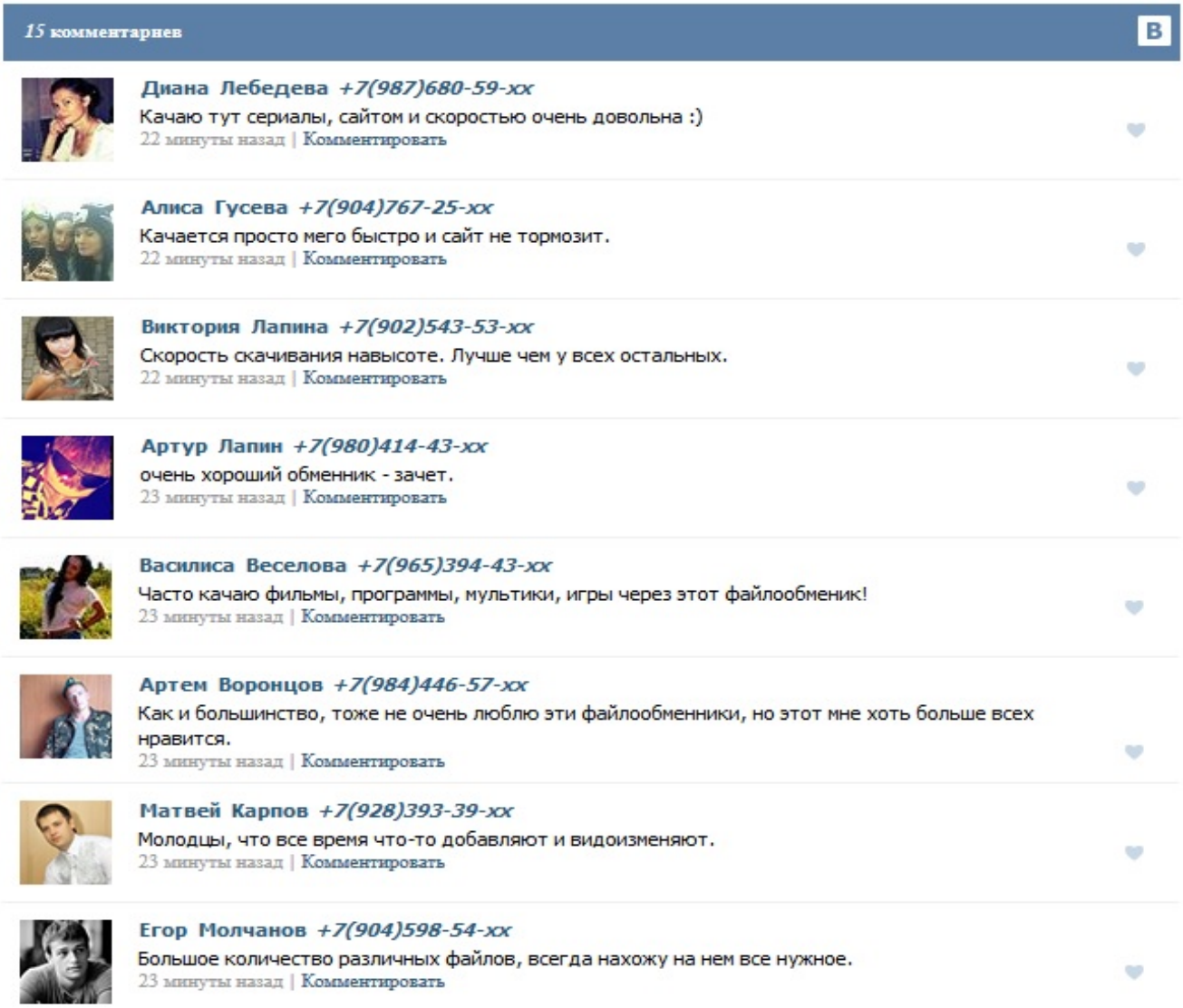3 ндфл за 2015 год бланк эксель