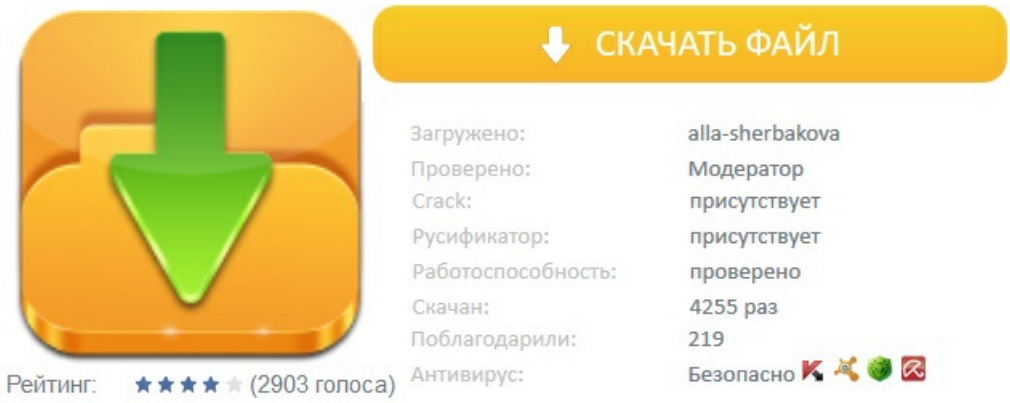заявление на возврат ндфл бланк 2015 в ворде