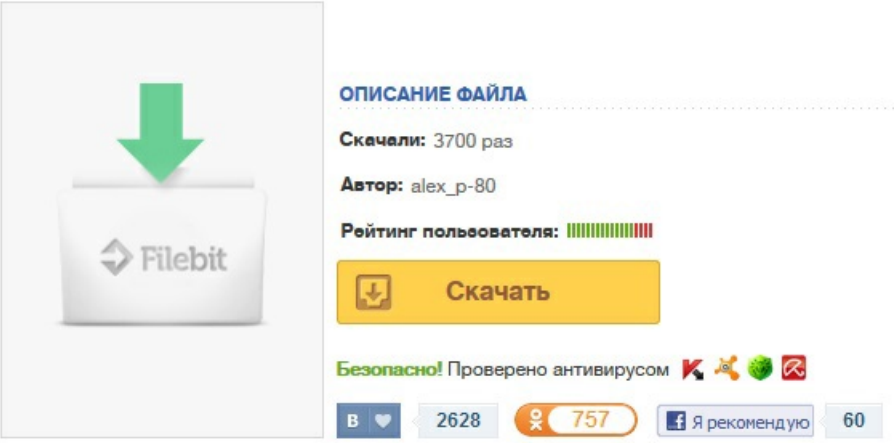заявление на возврат ндфл бланк 2015 лечение