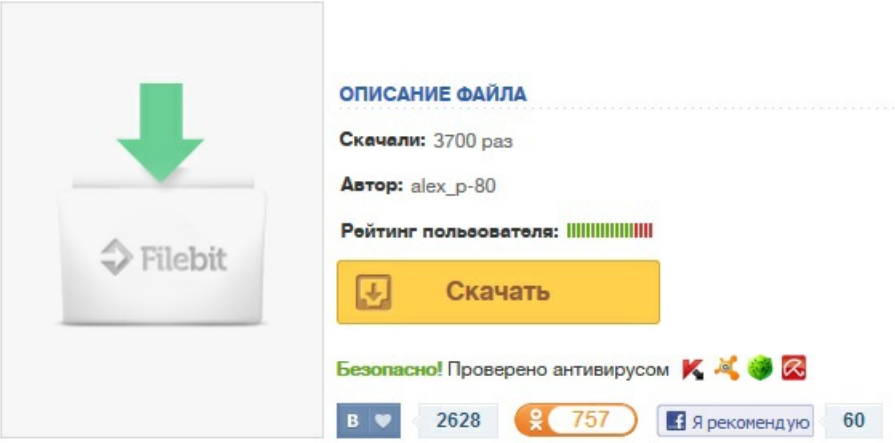бланк заявление на возврат ндфл 2015