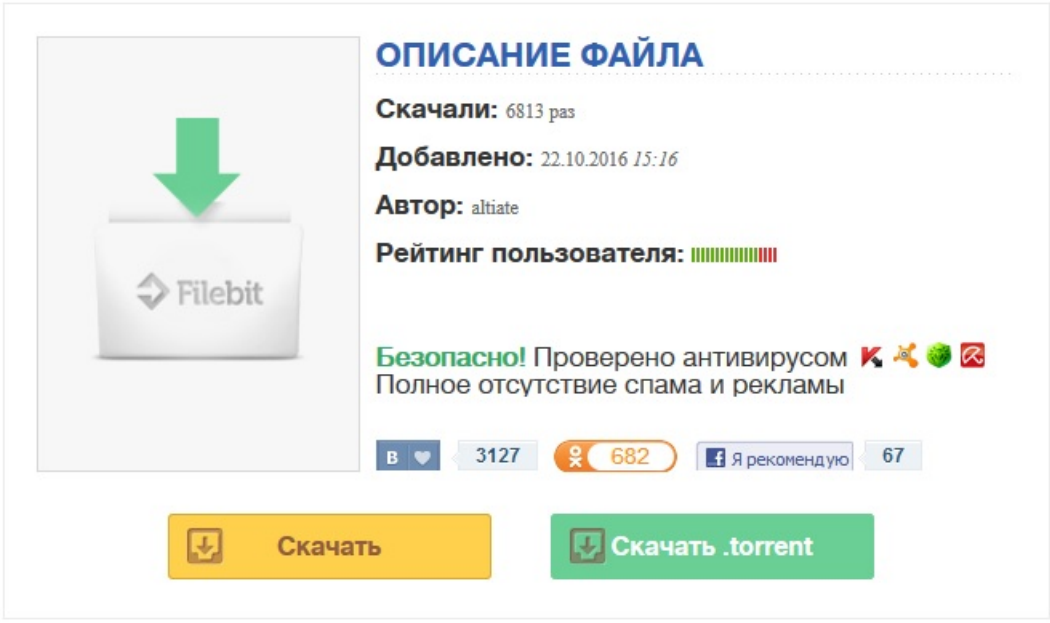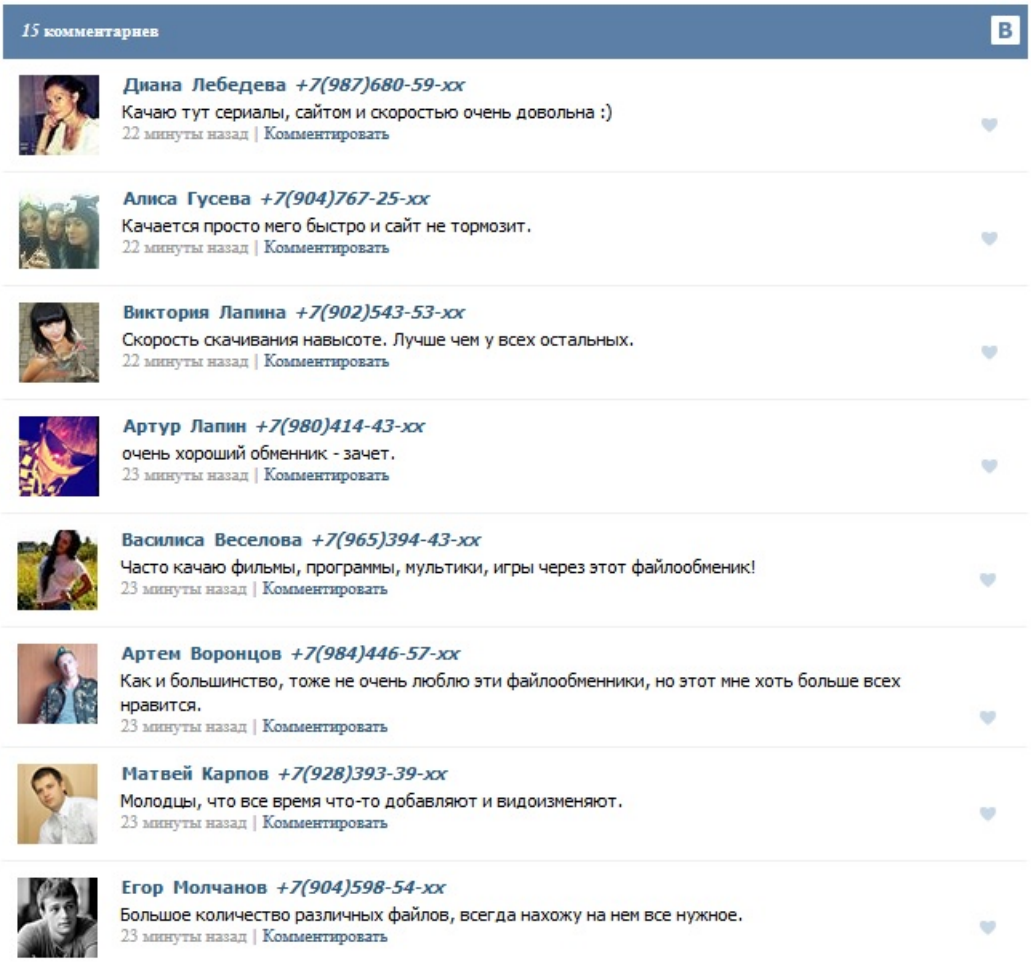бланк платежного документа формы пд налог