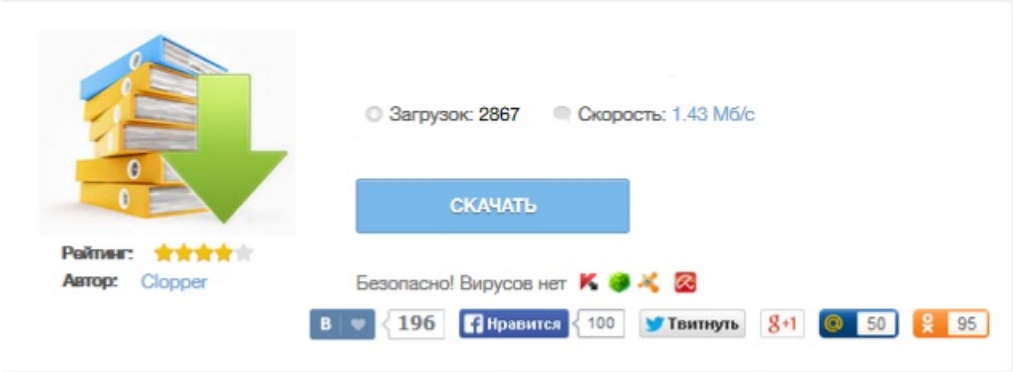бланк 194 формы пфр