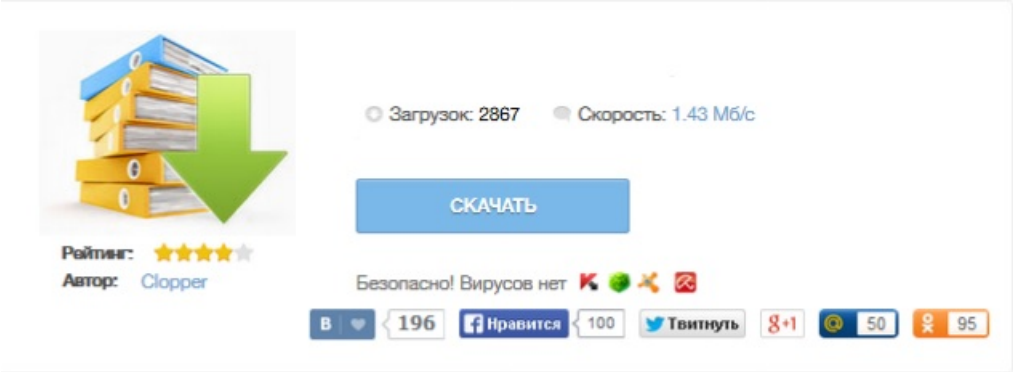додаток 5 образец заполнения 2016