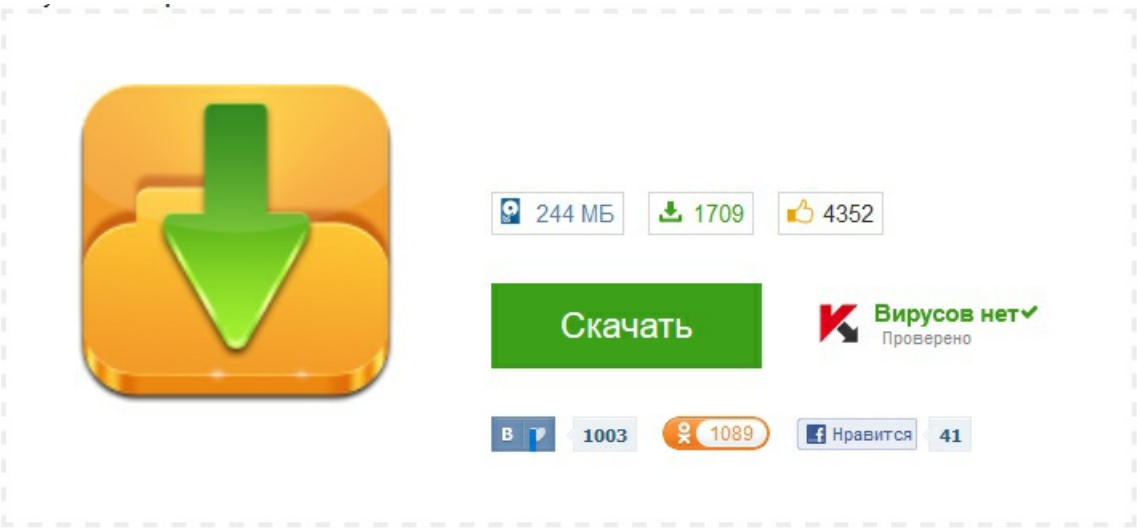форма расчета по страховым взносам с 2017