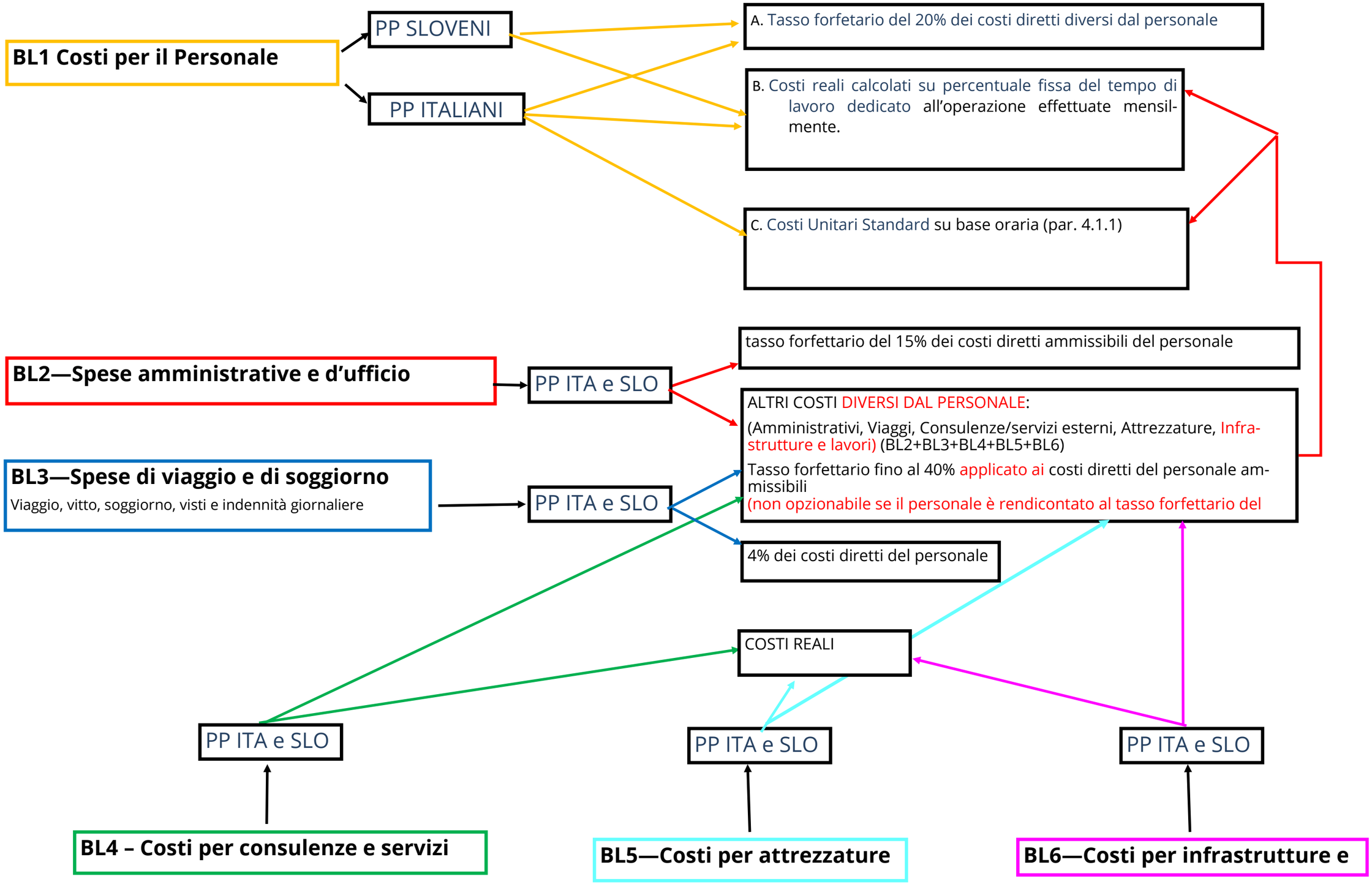Opzione Rendiconto forfettario