of a pooling arrangement for the marketing of products—

"(1) the patronage shall (to the extent provided in regulations prescribed by the Secretary or his delegate) be treated as patronage occurring during the taxable year in which the pool closes, and

"(2) the marketing of products shall be treated as occurring during any of the taxable years in which the pool is open."

(4) Section 1382(f) is amended by striking out "subsection (b)" and inserting in lieu thereof "paragraphs (1) and (2) of subsection (b)".

(5) The heading for section 1383 is amended by striking out the period at the end thereof and inserting "OR NONQUALIFIED PER-UNIT RETAIN CERTIFICATES."

(6) Section 1383(a) is amended—

(A) by striking out "section 1382(b)(2)" and inserting in lieu thereof "section 1382(b)(2) or (4),",

(B) by striking out "nonqualified written notices of allocation" each place it appears and inserting in lieu thereof "nonqualified written notices of allocation or nonqualified per-unit retain certificates", and

(C) by striking out "qualified written notices