

1 *of allocation” and inserting in lieu thereof “qual-*
 2 *ified written notices of allocation or qualified per-unit*
 3 *retain certificates (as the case may be)”.*

4 *(7) Section 1383(b)(2) is amended—*

5 *(A) by striking out “nonqualified written no-*
 6 *tice of allocation” and inserting in lieu thereof “non-*
 7 *qualified written notice of allocation or nonqualified*
 8 *per-unit retain certificate”,*

9 *(B) by striking out “qualified written notice of*
 10 *allocation” and inserting in lieu thereof “qualified*
 11 *written notice of allocation or qualified per-unit re-*
 12 *tain certificate (as the case may be)”,*

13 *(C) by striking out “such written notice of*
 14 *allocation” and inserting in lieu thereof “such writ-*
 15 *ten notice of allocation or per-unit retain certificate”,*
 16 *and*

17 *(D) by striking out “section 1382(b)(2)” and*
 18 *inserting in lieu thereof “section 1382(b) (2) or*
 19 *(4),”.*

20 *(8) The table of sections for part I of subchapter*
 21 *T of chapter 1 is amended by striking out—*

*“Sec. 1383. Computation of tax where cooperative redeems
 nonqualified written notices of allocation.”*

22 *and inserting in lieu thereof—*

*“Sec. 1383. Computation of tax where cooperative redeems
 nonqualified written notices of allocation or
 nonqualified per-unit retain certificates.”*