

1 *fied per-unit retain certificate' means a per-unit retain cer-*
 2 *tificate which is not described in subsection (h)."*

3 *(d) INFORMATION REPORTING.—*

4 *(1) AMOUNTS SUBJECT TO REPORTING.—Section*
 5 *6044(b)(1) is amended by striking out "and" at the*
 6 *end of subparagraph (B), by striking out the period at*
 7 *the end of subparagraph (C) and inserting in lieu*
 8 *thereof ", and", and by adding after subparagraph (C)*
 9 *the following new subparagraphs:*

10 *"(D) the amount of any per-unit retain al-*
 11 *location (as defined in section 1388(f)) which*
 12 *is paid in qualified per-unit retain certificates (as*
 13 *defined in section 1388(h)), and*

14 *"(E) any amount described in section 1382*
 15 *(b)(4) (relating to redemption of nonqualified per-*
 16 *unit retain certificates)."*

17 *(2) DETERMINATION OF AMOUNT PAID.—*

18 *(A) Section 6044(d)(1) is amended by strik-*
 19 *ing out "allocation)" and inserting in lieu thereof*
 20 *"allocation or a qualified per-unit retain certifi-*
 21 *cate)".*

22 *(B) Section 6044(d)(2) is amended by strik-*
 23 *ing out "allocation" and inserting in lieu thereof*
 24 *"allocation or a qualified per-unit retain certificate".*