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	ner-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	ten notice of allocation or per-unit retain certificate"
15	allocation" and inserting in lieu thereof "such writ-
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."