of allocation" and inserting in lieu thereof "qualified written notices of allocation or qualified per-unit retain certificates (as the case may be)".

(7) Section 1383(b)(2) is amended—

(A) by striking out "nonqualified written notice of allocation" and inserting in lieu thereof "nonqualified written notice of allocation or nonqualified per-unit retain certificate",

(B) by striking out "qualified written notice of allocation" and inserting in lieu thereof "qualified written notice of allocation or qualified per-unit retain certificate (as the case may be)",

(C) by striking out "such written notice of ten notice of allocation or per-unit retain certificate" allocation" and inserting in lieu thereof "such written and

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

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

> *"Sec. 1383. Computation of tax where cooperative redeems nonqualified written notices of allocation."*

and inserting in lieu thereof—

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