

1 *CATE.—For purposes of this subchapter, the term ‘nonquali-*
 2 *fied per-unit retain certificate’ means a per-unit retain cer-*
 3 *tificate which is not described in subsection (h).’*

4 *(d) INFORMATION REPORTING.—*

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

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

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

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

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

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