~~ing in lieu thereof "with respect to a foreign corporation",~~

~~(F) by striking out "foreign life insurance company" each place it appears in such subsection (b) and inserting in lieu thereof "foreign corporation",~~

~~(G) by striking out "subsection (b) (2) (A)" each place it appears in such subsection (b) and inserting in lieu thereof "subsection (a) (2) (A)",~~

~~(H) by striking out "subsection (b) (2) (B)" in paragraph (2) (B) (ii) of such subsection (b) and inserting in lieu thereof "subsection (a) (2) (B)", and~~

~~(I) by adding at the end thereof the following new subsection:~~

~~"(c) CROSS REFERENCE.—~~

~~"For taxation of foreign corporations carrying on life insurance business within the United States, see section 842."~~

~~(4) Section 821 (relating to tax on mutual insurance companies to which part II applies) is amended—~~

~~(A) by striking out subsection (e) and by redesignating subsections (f) and (g) as subsections (e) and (f), and~~

~~(B) by adding at the end of subsection (f)~~