

1 the Internal Revenue Code of 1986 for flight training ex-
2 penses shall be made without regard to whether the tax-
3 payer was reimbursed for any portion of such expenses
4 under section 1677(b) of title 38, United States Code (as
5 in effect before its repeal by Public Law 97-35).

6 (b) STATUTE OF LIMITATIONS.—If refund or credit
7 of any overpayment of tax resulting from the application
8 of subsection (a) is prevented at any time before the close
9 of the 1-year period beginning on the date of the enact-
10 ment of this Act by the operation of any law or rule of
11 law (including res judicata), refund or credit of such over-
12 payment (to the extent attributable to the application of
13 subsection (a)) may, nevertheless, be made or allowed if
14 claim therefor is filed before the close of such 1-year pe-
15 riod.

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