

1 tions allowed by part VI (section 161 and fol-
2 lowing) which consist of any of the following ex-
3 penses paid or incurred by the taxpayer in con-
4 nection with the performance by him of service
5 as a member of a reserve unit of the Armed
6 Forces of the United States or of a unit of the
7 National Guard:

8 “(i) Expenses of travel, meals, and
9 lodging while away from home.

10 “(ii) Expenses of transportation and
11 uniforms.”

12 (b) The amendment made by subsection (a) shall
13 apply to taxable years beginning after December 31, 1992.

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