

230B. (Optional Method of Computation.) (a) In lieu of the regular method of computation prescribed by this sub-title and the payment of the tax imposed by Section 230 (a) of this sub-title, an individual reporting on a cash basis for any taxable year, ending on or before December 31, 1947, may elect to pay the tax as shown in the following table, if his gross income for the taxable year is Five Thousand Dollars (\$5,000) or less, and consists only of one or more of the following: (1) Salary; (2) Wages; (3) Compensation for personal services; or (4) Dividends, interest and annuities not in excess of One Hundred Dollars (\$100) in the aggregate.

(e) In applying the above schedules, to determine the tax of a taxpayer with one or more dependents, there shall be subtracted from his gross income beginning with the calendar year 1944 and thereafter, Four Hundred Dollars (\$400.00) for each dependent, as defined in Section 229 (b) of this sub-title.

(f) Whether a taxpayer is entitled to the personal exemption of One Thousand Dollars (\$1,000) or Two Thousand Dollars (\$2,000), shall be determined by his status on July 1st of the taxable year, as defined by the provisions of Section 228 (a) of this sub-title.

(g) An individual not the head of a family and not living with husband or wife on July 1st of the taxable year, shall be considered as a single person.

(h) The election given by this section as to the computation of tax due shall be considered to have been made if the taxpayer files the return prescribed for such computation and such election shall be final and irrevocable.

(i) If the taxpayer for any taxable year has filed a return computing his tax without regard to this section, he may not thereafter elect for such year to compute his tax under this section.

(j) This section shall not apply to any person claiming credit for income tax paid any other State, to a non-resident, to any fiduciary, to any individual filing a return for a period of less than twelve (12) months, or for any taxable year other than a calendar year, or to any married individual living with husband or wife at any time during the taxable year whose spouse files a return and computes the tax without regard to this section.

(k) If a husband and wife living together file separate returns, each shall be treated as a single person for the purposes of this section.

For the taxable year 1943 and 1944, each individual computing his tax under the provisions of this section shall be entitled to deduct as a credit from the tax so computed, one-