

basis of which the net income is computed under this sub-title. The term "taxable year" includes in the case of a return made for a fractional part of a year under the provisions of this sub-title, the period for which such return is made.

(g) The words "fiscal year" means an accounting period of twelve months and ending on any day of any month other than December 31st.

(h) The word "resident" applies only to natural persons and includes, for the purpose of determining liability to the taxes imposed by this sub-title upon the income of any taxable year, every person domiciled in this State on the last day of the taxable year, and every other person who, for more than six months of the taxable year, maintained his place of abode within this State, whether domiciled in this State or not, but any person, who, on or before the last day of the taxable year changes his place of abode to a place without the State, with the bona fide intention of continuing actually to abide permanently without this State, shall be taxable the same as a non-resident is taxable under this sub-title. The fact that a person who has changed his place of abode, within six months from so doing, again resides within this State, shall be prima facie evidence that he did not intend permanently to have his place of abode without this State. Such person not having returned his income for taxation as a resident of this State shall be deemed to have resided on the day when such income should have been listed at his last place of abode within this State. The fact that a person whose place of abode during the greater portion of such twelve months has been within the State does not claim or exercise the right to vote at public elections within this State, shall not, of itself, constitute him a non-resident of this State within the meaning of this sub-title.

(i) The word "dividend" means any distribution made by a corporation out of its earnings or profits to its stockholders or members whether such distribution be made in cash, or any other property, other than stock of the same class in the corporation. It includes such portion of the assets of a corporation distributed at the time of dissolution as are in effect a distribution of earnings.

(j) The word "include" when used in a definition contained in this sub-title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(k) The definitions contained in Section 2 of this Article shall apply to this sub-title, except in cases in which the application thereof would be inconsistent with the express provisions of this sub-title or unreasonable.