

230. CREDITS ALLOWED NON-RESIDENTS. Whenever a non-resident individual of this State has become liable for income tax to the State where he resides upon his net income for the taxable year, derived from sources within this State, and subject to taxation under this sub-title, the amount of income tax payable by him under this sub-title shall be credited with such proportion of the tax so payable by him to the State where he resides as his income subject to taxation under this sub-title bears to his entire income upon which the tax so payable to such other State was imposed; provided, that such credit shall be allowed only if the laws of said State (a) grant a substantially similar credit to residents of this State subject to income tax under such laws, or (b) impose a tax upon the personal income of its residents derived from sources in this State and exempt from taxation the personal income of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this sub-title which is exempt from taxation under the laws of such other State.

231. INCOME FOR FIRST TAXABLE YEAR. The taxes imposed by this sub-title shall first be collected and paid with respect to the net income received during the calendar year 1937. The income taxable during the first taxable year, in the event the taxpayer's taxable year is a fiscal year, shall be deemed to be that fraction of the income for the entire fiscal year equal to the number of days remaining in the fiscal year after January 1st, 1937, divided by three hundred and sixty-five. Provided, however, that if the taxpayer's records disclose the exact income for that part of the fiscal year falling in the calendar year 1937, then the portion of the fiscal year's income taxable hereunder shall be the portion received or accrued during the calendar year 1937.

In the event the taxpayer's taxable year is a fiscal year, the income taxable during the third taxable year shall be computed upon the basis of the portion of said year falling within the calendar year 1938, calculated in the same manner as with respect to the income during the first taxable year.

232. WHO SHALL MAKE INDIVIDUAL RETURNS. Every individual having a net income for the taxable year of one thousand dollars (\$1,000) or over, if single, or if married and not living with husband or wife, and every individual having a net income for the taxable year of twenty-five hundred dollars (\$2,500) or over, if married and living with husband or wife, shall make to the Comptroller a return stating specifically the items of his entire income and the items which he claims as deductions and exemptions allowed by this sub-title; provided, however, that every individual having a gross income for the taxable year of fifteen hundred dollars (\$1,500)