

220. *Net Income.* Net income means the gross income of a taxpayer as defined in Section 216 hereof, less the deductions allowed by Section 217 hereof (as limited by Section 218 hereof).

221. *Personal Exemptions.* The following personal exemptions shall be allowed to individuals.

(a) In the case of a single person, or a married person not living with husband or wife, one thousand dollars (\$1,000); in the case of the head of a family or a married person living with husband or wife, two thousand dollars (\$2,000). A husband and wife living together shall together be entitled to but one exemption of two thousand dollars (\$2,000); if such husband and wife file separate returns the exemption may be taken by either or divided between them in any proportion.

(b) Four hundred dollars (\$400) for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective.

(c) If the status of the taxpayer changes or if the taxpayer dies, during the taxable year, the amounts allowable under (a) and (b) hereof shall be apportioned in accordance with the number of months before and after such change or death.

(d) In the case of a fiduciary, two hundred dollars (\$200).

(e) If a return is filed for a period of less than one year, the amounts allowable under (a) and (b) or (d) hereof shall be apportioned in accordance with the number of months included in the period for which the return is filed.

(f) If an individual resident of this State receives credits for income taxes paid to other States, under the provisions of Section 224 hereof, the amounts allowable under (a) and (b) or (d) hereof shall be reduced by such proportion thereof as that portion of the net income of such taxpayer which is lawfully subject to taxation in such other States, bears to his total net income. An individual, not a resident of this State, who receives credits for income taxes paid to other States, under the provisions of Section 225 hereof, shall be entitled only to such proportion of the amounts allowable under (a) and (b) or (d) hereof as that portion of the net income of such taxpayer which is taxable in this State, bears to his total net income.

222. *Taxable Income of Non-Resident.* Such portion of the income of an individual not a resident of this State as is derived from tangible property, real or personal, permanently