

taxable year, as defined by the provisions of Section 228 (a) of this sub-title.

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.

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.

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.

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.

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 years 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-third thereof, and the tax due and payable under this section for said years shall be two-thirds of the tax as computed under the provisions hereof.

SEC. 6. *And be it further enacted*, That Section 245 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", as said section was amended by Chapter 36 of the Acts of 1941, be and the same is hereby repealed, and that a new section be and it is hereby enacted in lieu thereof, said new section to be known as Section 245, and to follow immediately after Section 244 of said Article, and to read as follows:

245. (TIME OF RETURNS.) All returns of income shall be made on or before the 15th day of April succeeding the taxable year except that such returns, if made on the basis of a fiscal year, shall be made on or before the 15th day of the fourth month following the close of such fiscal year. During the period of the present war and for such further period thereafter as the Comptroller by regulation shall prescribe, any person in the armed forces of the United States who is serving outside the continental limits of this country, shall not be required to file a return, which otherwise would be due by such person here-