

281.

(a) In the case of a single person, or a married person not living with husband or wife, ~~One Thousand Dollars (\$1,000)~~; EIGHT HUNDRED DOLLARS (\$800); in the case of [the head of a family or] a married person living with husband or wife, ~~Two Thousand Dollars (\$2,000)~~. ONE THOUSAND SIX HUNDRED DOLLARS (\$1,600). [However, if the taxpayer's head of a family status is attributable to dependents for whom a credit for dependents is claimed, one such dependent shall be first excluded in the determination of the total claimed dependent credit.] A husband and wife living together shall together be entitled to but one exemption of ~~Two Thousand Dollars (\$2,000)~~; ONE THOUSAND SIX HUNDRED DOLLARS (\$1,600); if such husband and wife file separate returns the exemption may be taken by either or divided between them in any proportion, but election with respect to the manner of filing the return by husband and wife once made, shall be final and irrevocable for the particular taxable year.

(b) For calendar years beginning after December 31, [1948, Six Hundred Dollars (\$600)] 1954, ~~One Thousand Dollars (\$1,000)~~ EIGHT HUNDRED DOLLARS (\$800) for each person [(other than husband or wife)] who is dependent as herein defined. The term "dependent" means any of the following persons who have a gross income under \$500.00 per year, and over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer:

- (A) a son or daughter of the taxpayer, or a descendant of either,
- (B) a stepson or stepdaughter of the taxpayer,
- (C) a brother, sister, stepbrother, or stepsister of the taxpayer,
- (D) a father or mother of the taxpayer, or an ancestor of either,
- (E) a stepfather or stepmother of the taxpayer,
- (F) a son or daughter of a brother or sister of the taxpayer,
- (G) a brother or sister of the father or mother of the taxpayer,
- (H) a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer,
- (I) a foster son or foster daughter of the taxpayer.

As used in this sub-section, the terms "brother" and "sister" include a brother or sister by the half-blood. A foster child who is actually supported and maintained by the taxpayer shall be considered a child of such person for the purposes of this section. For the purposes of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is a citizen or subject of a foreign country unless such individual is a resident of the United States or of a country contiguous to the United States.

(c) [If the status of the taxpayer changes 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 changes] *The determination of whether a taxpayer is married shall*