

(a) In the case of a single person, or a married person not living with husband or wife, eight hundred dollars (\$800); in the case of a married person living with husband or wife, one thousand six hundred dollars (\$1,600). A husband and wife living together shall together be entitled to but one exemption of one thousand six hundred dollars (\$1,600); if such husband and wife file separate returns one exemption of eight hundred dollars (\$800) shall be taken by each.

(b) For calendar years beginning after December 31, 1954, eight hundred dollars (\$800) for each person 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 subsection, 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.