

before the close of the taxable year. Where separate returns are filed by husband and wife, the additional exemption herein provided may not be divided between them nor claimed in full by one spouse to the exclusion of the other spouse, but said additional exemption shall be considered personal as to each taxpayer. The taxpayer shall be allowed an additional dependent credit of eight hundred dollars (\$800.00) for each dependent who has attained the age of sixty-five (65) years before the close of the taxable year.

(h) An individual, not a resident of this State, who receives credits for income taxes paid to other states under the provisions of § 291 hereof, shall be entitled only to such proportion of the amounts allowable under (a), (b), (d), (f) or (g) hereof as that portion of the net income of such taxpayer which is taxable in this State bears to his total net income.

(i) For calendar years beginning after December 31, 1956, gross income shall not be a factor in determining the dependency of a son, stepson, daughter or stepdaughter who

(A) Has not attained the age of 19 at the close of the calendar year or

(B) Is a student.

For this purpose the term "student" means an individual who during each of 5 calendar months during the calendar year in which the taxable year of the taxpayer begins--

(1) Is a full-time student at an educational institution; or

(2) Is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a state or political subdivision of a state.

Amounts received as scholarships for study at an educational institution shall not be taken into account in determining whether a student received more than half of his support from the taxpayer.

The term "educational institution" means only an educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on.

(j) For purposes of subsection (b), over half of the support of an individual for a calendar year shall be treated as received from the taxpayer if--

(1) No one person contributed over half of such support;