

(2) Over half of such support was received from persons each of whom, but for the fact that he did not contribute over half of such support would have been entitled to claim such individual as a dependent for a taxable year beginning in such calendar year;

(3) The taxpayer contributed over 10 percent of such support; and

(4) Each person described in paragraph (2) (other than the taxpayer) who contributed over 10 percent of such support files a written declaration (in such manner and form as the Comptroller or his delegate may by regulations prescribe) that he will not claim such individual as a dependent for any taxable year beginning in such calendar year.]

286.

(A) AN INDIVIDUAL TAXPAYER SHALL BE ALLOWED AN EXEMPTION OF \$800 FOR EACH PERSONAL AND DEPENDENT EXEMPTION FOR WHICH THE TAXPAYER IS ENTITLED TO A DEDUCTION FOR FEDERAL INCOME TAX PURPOSES IN THE CORRESPONDING TAXABLE YEAR. THERE SHALL BE ALLOWED AN ADDITIONAL DEPENDENT EXEMPTION OF \$800 FOR EACH DEPENDENT WHO ATTAINS THE AGE OF 65 YEARS BEFORE THE CLOSE OF THE TAXABLE YEAR.

(B) IN THE CASE OF A FIDUCIARY, THE ALLOWABLE EXEMPTION IS \$200.

(C) IF A RETURN IS FILED FOR A PERIOD OF LESS THAN 1 YEAR, THE AMOUNTS ALLOWABLE UNDER SUBSECTIONS (A) AND (B) OF THIS SECTION SHALL BE APPORTIONED IN ACCORDANCE WITH THE NUMBER OF MONTHS INCLUDED IN THE PERIOD FOR WHICH THE RETURN IS FILED.

(D) AN INDIVIDUAL WHO IS NOT A RESIDENT OF THIS STATE AND WHO, UNDER § 291 OF THIS ARTICLE, RECEIVES ANY CREDIT FOR INCOME TAXES PAID TO ANY OTHER STATE, IS ENTITLED ONLY TO THE PROPORTION OF THE AMOUNTS ALLOWABLE UNDER SUBSECTIONS (A) AND (B) OF THIS SECTION AS THE PORTION OF THE NET INCOME OF THE TAXPAYER THAT IS TAXABLE IN THIS STATE BEARS TO THE TAXPAYER'S TOTAL NET INCOME.

(E) A TAXPAYER FOR WHOM A FEDERAL RETURN IS NOT REQUIRED IS ENTITLED TO THE EXEMPTIONS THAT THE TAXPAYER COULD HAVE CLAIMED IF THE TAXPAYER HAD FILED A FEDERAL RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979 and shall apply to all taxable years beginning after December 31, 1978.

Approved May 14, 1979.
