

3. SECTION 3 (i). A single person or widower is entitled to \$1,500.00 exemption but if he supports a dependent parent, grandparent, sister, brother or children, then such single person or widower is entitled to a \$3,000.00 exemption.

A married person is entitled to \$3,000.00 exemption and if such person supports a parent, grandparent, brother or sister incapable of self-support, on account of mental or physical infirmity such married person would receive no allowance in respect of such dependent person.

The amendment tends to equalize the allowance as between single persons and married persons in respect of such dependents and as well to give a further allowance of \$500.00 in respect of such dependent persons, not otherwise provided for.

SECTION 3 (j). The recipients of the donations must meet two tests. They must be organizations—

- (a) operated exclusively for specified purposes;
- (b) no part of the income of which inures to the benefit of any private person, member or shareholder thereof.