

§46. Amount of credit

For purposes of section 38, the amount of the investment credit determined under this section for any taxable year shall be the sum of-

- (1) the rehabilitation credit,
- (2) the energy credit,
- (3) the qualifying advanced coal project credit,
- (4) the qualifying gasification project credit,
- (5) the qualifying advanced energy project credit, and
- (6) the qualifying therapeutic discovery project credit.