

Rev. Rul. 56 195

The Internal Revenue Service has had the occasion to examine a Remington rolling-block carbine of 7 mm. Mauser caliber converted into a  $4\frac{1}{4}$  pound hand-gun type weapon chambered for the .257 Roberts rifle cartridge, with a  $9\frac{1}{8}$  inch barrel. *Held*, this weapon is a firearm as defined in section 5848(1) of the Internal Revenue Code of 1954, and, accordingly, it is subject to the regulatory provisions of the National Firearms Act (Chapter 53 of the Code).