

modified by Rev. Rul. 70-517

REGULATIONS 48, SECTION 319.12: Firearm. **Rev. Rul. 54-181**

Classification of certain weapons for determination of whether they are "firearms" within the meaning of that term as used in section 2733 of the Internal Revenue Code.

Advice is requested whether the weapons listed below are firearms under section 2733 of the Internal Revenue Code.

Section 2733(a) of the Code defines a firearm as "a shotgun or rifle having a barrel of less than eighteen inches in length, or any other weapon, except a pistol or revolver, from which a shot is discharged by an explosive if such weapon is capable of being concealed on the person, or a machine gun, and includes a muffler or silencer for any firearm whether or not such firearm is included within the foregoing definition, but does not include any rifle which is within the foregoing provisions solely by reason of the length of its barrel if the caliber of such rifle is .22 or smaller and if its barrel is sixteen inches or more in length."

The following weapons, capable of being concealed on the person, are firearms, being classified as "any other weapon":

- A U. S. Carbine, M-1, .30 caliber semiautomatic, having an 18-inch barrel with the stock sawed off leaving a pistol grip of 4 inches in length.
- A jackknife pistol.
- A palm-squeeze revolver.

A single 18½-inch barrel gun, chambered to fire 16 gauge shotgun shells, with sawed-off stock, altered in such a manner as to change the characteristics of the original weapon so that it cannot be classified either as a shotgun or pistol in the commonly accepted definition of those words.

A dipper percussion gun, which is made of bronze and which fires about a .32 caliber projectile by means of a percussion cap, and is 13½ inches overall in length, with a cup attached to one end.

A gun made by using a 32-20 rifle barrel mounted on the receiver or frame of a .410 gauge shotgun, with a pistol type grip at an angle to the bore for holding in one hand and designed to discharge a shot by the action of an explosive.

The following weapons are not firearms within the meaning of section 2733(a) of the Internal Revenue Code:

A pistol grip type German Flare gun with two barrels 6½ inches in length which is not capable of firing shotgun shells.

A twelve gauge, 30 inch double-barrel shotgun, one barrel of which has been sawed off to 14¼ inches. Since the remaining barrel is 30 inches in length, the weapon is not considered as capable of being concealed on the person.

Section 2733(b) of the Internal Revenue Code defines a machine gun as "any other weapon which shoots, or is designed to shoot, automatically or semiautomatically, more than one shot, without manual reloading, by a single function of the trigger."

An 8 millimeter caliber German Light Maxim Field Machine Gun was altered by removing the original breech mechanism so that the action and barrel assembly of a .22 caliber short rim-fire autoloading semiautomatic rifle, less wooden stock, forearm and sights, could be cradled on the inside of the breech of the gun by use of brackets. Such gun then was capable of firing .22 caliber rim-fire ammunition and is operated by means of a 110 volt switch-controlled electric motor with a set of beveled gears to transmit motion of the motor to the trigger mechanism of the rifle, so that when the trigger of the gun is pulled, motion of the electric motor is transmitted to the mechanism of the rifle, thus firing the gun as long as the trigger is held back or until the 15-shot tubular magazine is emptied. This weapon is classified as a "machine gun" within the meaning of section 2733(b) of the Code.