

REGULATIONS 88, SECTION 319.12: Firearm.

Rev. Rul. 54 233

A revolver refitted with a 10-inch barrel is a firearm as defined in section 2733(a) of the Internal Revenue Code.

Advice is requested whether the conversion of a .455 caliber revolver for the purpose of accommodating shot cartridges would cause it to be classified as a firearm.

A gunsmith proposes to convert a .455 caliber revolver for the purpose of accommodating shot cartridges. The conversion of the revolver is accomplished by removing the regular revolver barrel and refitting a 10-inch barrel to the frame of the revolver.

It is held that the refitting of revolvers with barrels, other than revolver barrels, constitutes a conversion of such weapons and since a

10-inch barrel is not designed for use therewith but is an adoption of a barrel designed for use with other weapons such a conversion would place the firearm within the classification of "any other weapon" as defined in section 2733(a) of the Internal Revenue Code.