

26 CFR 179.20: Firearm.
(Also 179.40.)
(Also Part II, Federal Firearms Act, Section
1; 26 CFR 315.27.)

Rev. Rul. 56-28

The Internal Revenue Service has had occasion to examine a device, identified as a "Molgun," which is made of an aluminum casting, approximately $6\frac{1}{4}$ inches in overall length and 5 inches in breadth, including a barrel housing, an exposed firing mechanism, and a removable insert chamber of 12-gauge bore. It is ostensibly designed to be set as a trap for small pests. This device has been test fired using a 12-gauge fixed shotgun shell loaded with No. 8 shot and found to perform satisfactorily with no structural damage to the device being incurred. *Held*, since the Molgun is capable of chambering and firing fixed shotgun shells and of being concealed on the person, such device is considered to be a firearm within the purview of the National Firearms Act (section 5848(1) and (5) of the Internal Revenue Code of 1954) and within the purview of the Federal Firearms Act (15 U. S. C. 901(3)), and is subject to the regulatory provisions thereof.