

(Also Part II, Federal Firearms Act, Section 1; Section 315.27.) Rev. Rul. 56-47i

The Internal Revenue Service has had occasion to examine and test a device identified as a "Protect-O-Lite," ostensibly designed to fire two .38 caliber gas shells simultaneously and to serve also as a flashlight, for the purpose of determining its classification under the National Firearms Act (section 5848 of the Internal Revenue Code of 1954) and the Federal Firearms Act (15 U. S. C. 901). Examination disclosed that the device is 9½ inches in overall length and is heavily constructed of magnesium aluminum alloy and steel. It employs a unique firing mechanism enclosed within the forward end, or head, of the flashlight. Two "barrels," with .38 caliber insert chambers constructed of nickel-chrome plated steel, are enclosed within the face plate directly above the reflector. The chambers must be removed for loading and the device may be satisfactorily aimed by directing a beam of light at the target. This device was test fired using .38 caliber, 116 grain wadcutter bullets and was found to perform satisfactorily with no structural damage to the device being incurred. *Held*, the Protect-O-Lite is a firearm within the purview of the National Firearms Act and the Federal Firearms Act and is subject to the regulatory provisions thereof.