

Rev. Rul. 56-548

The Internal Revenue Service has had the occasion to examine a special purpose device identified as a "Bridger" 45 Caliber Shoulder Line Throwing Gun, with a 14-inch barrel to which is affixed a cannister having an overall height of six and seven-eighths inches and an overall length of seven and three-eighths inches), which houses the line to be projected. The 45 caliber cartridge with a recessed wax wad, is designed to expel a 12-15/16 inch brass projectile, calibrated to snugly fit the bore of the gun, to which is affixed the line. Notwithstanding the fact that the device will chamber and fire a 45 caliber (45-70 rifle caliber) fixed metallic cartridge, it does not meet the criteria of a rifle as defined in section 5848(3) of the Internal Revenue Code of 1954, as it has a smooth bore barrel. Since it will not chamber and fire fixed shotgun shells, it likewise cannot be classified as a shotgun as defined in section 5848(4) of the Code. However, if the cannister is removed from the barrel, thereby making the gun concealable on the person, the resultant device then becomes a "firearm" within the purview of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954), specifically section 5848(5) of the Code. Such action would subject the person who removes the cannister to the statutory penalties provided by law.