

SECTION 5848.—DEFINITIONS

26 CFR 179.20: Firearm.
(Also Part II-B, Federal Firearms
Act, Section 1; 177.10.)

Rev. Rul. 59 340

The Internal Revenue Service has had the occasion to examine a weapon identified as the Unique, Model L, pistol and rifle attachment. The basic mechanism of the weapon is a .22 caliber, semiautomatic, clip fed pistol. The pistol barrel is readily removable, and with the barrel removed, the mechanism will not fire. With the pistol barrel removed, the basic mechanism can be inserted into a one piece rifle frame with a .22 caliber barrel having a length of over 16 inches. *Held*, the Unique Model L, pistol and rifle attachment, a combination pistol and rifle, is not a firearm within the purview of the National Firearms Act (chapter 53 of the Internal Revenue Code of 1954); however, it is subject to the Federal Firearms Act (15 U.S.C. 901).