

Rev. Rul. 56-581

The Internal Revenue Service has been requested to classify, under the National Firearms Act, a weapon capable of being concealed on the person, and made from a conventional wooden rat trap, increased in thickness and altered by affixing to one end of the trap a short, threaded barrel chambered for a pistol cartridge, which is fired by a wire trigger release attached to the spring. *Held*, such device is a "firearm" as defined in section 5848 of the Internal Revenue Code of 1954, specifically classified as "any other weapon" capable of being concealed on the person from which a shot is discharged through the energy of an explosive. Accordingly, it is subject to the regulatory provisions of the National Firearms Act (Chapter 53 of the Internal Revenue Code).