

SECTION 5848.—DEFINITIONS

26 CFR 179.20: Firearms.

Rev. Rul. 55-699

(Also Part II, Federal Firearms Act, Section 1.)

The Internal Revenue Service has had the occasion to examine a burglar alarm device which consists of a metal cylinder $3\frac{7}{8}$ inches in length, hinged in the middle so that it can be opened to chamber a 20-gauge shotgun shell after the portion of the shell containing the lead charge has been cut off. A rim inside the barrel prevents a full length shell from being inserted. On one side of the alarm is a wood screw which is a permanent part of the device and is used for attaching the device to a door or window frame. At the end opposite the muzzle is a lever which releases the firing pin when the door or window is opened. *Held*, the above-described device is not a firearm within the purview of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954) or of the Federal Firearms Act, 15 U. S. C. 901-909, since it is chambered to accommodate a shell of 20 gauge diameter consisting only of primer, powder, and the necessary wadding to retain the powder charge, and is not capable of firing a shot or projectile by the action of an explosive.