

Pursuant to consideration and evaluation of available data respecting Gatling guns, the Internal Revenue Service has concluded that such guns fall within two classifications, as follows:

1. Any crank-operated gear driven Gatling gun (produced under 1862 to 1893 patents) employing a cam action to perform the functions of repeatedly cocking and firing the weapon, as well as any such gun actuated by an electric motor in lieu of a hand-operated crank (produced under 1893 and later patents), while being a forerunner of fully automatic machine guns, is not designed to shoot automatically or semiautomatically more than one shot with a single function of the trigger. Such weapons are held *not* to be firearms within the purview of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954).

2. Any Gatling gun designed or redesigned to employ the hand crank only to clear off the first round of ammunition, thence becoming a gas-operated fully automatic machine gun (adapter patented in 1895) is held to be a firearm within the purview of the National Firearms Act, specifically, section 5848(2) of the Internal Revenue Code of 1954.