The Internal Revenue Service has had the occasion to examine a 20 gauge gun having two barrels pointing in opposite directions, each of which is threaded to a center piece containing a firing mechanism. The center piece is fitted with two slip bolt firing pins, each capable of firing a shell from only one of the barrels. The overall length of the weapon is approximately 11 7/8 inches, each barrel having a length of 4 3/4 inches with inside measurements of 3 7/8 inches. The
gun is loaded by unscrewing the barrel and inserting a shell in the breech end. The center section containing the firing mechanism is approximately 3½ inches in length and is encased in a metal grip. Ostensibly, the device was designed to fire 20 gauge tear gas cartridges. However, it has been established that the device is also capable of chambering and repeatedly firing, without apparent structural damage, 20 gauge fixed shotgun shells. Held, since the above-described gun is a weapon or device capable of being concealed on the person, it is a firearm within the purview of the National Firearms Act, as amended (Chapter 53 of the Internal Revenue Code of 1954). See specifically sections 5848(1) and 5848(5) of such code.