

Rev. Rul. 56 -170

The Internal Revenue Service has examined a miniature cannon which consists of a 20-gauge barrel, measuring $9\frac{3}{4}$ inches from the muzzle to the face of the closed breech block, trunion-mounted on a two-wheel carriage, $5\frac{1}{2}$ inches high and 16 inches long, and weighing $18\frac{1}{2}$ pounds. *Held*, the above-described miniature cannon, in its assembled condition, is not a "firearm" as defined in section 5848 of the Internal Revenue Code of 1954 because it is not capable of being concealed on the person.