

SPECIAL ATTENTION is directed to the cautionary notice on this page that published rulings of the Bureau do not have the force and effect of Treasury Decisions and that they are applicable only to facts presented in the published case

Treasury Department : : : : Bureau of Internal Revenue

Internal Revenue Bulletin

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IN THIS ISSUE

	Page
Introductory Notes	III
Contents	V-VII
Rulings Nos. 7885-8149—	
Board of Tax Appeals	1-48
Income Tax—	
Part I (1936, 1935, and 1934 Acts)	49-148
Part II (1932 Act)	149-158
Part III (1928 Act)	159-263
Part IV (1926 and Prior Acts)	264-340
Miscellaneous Taxes—	
Estate and Gift Taxes	341-372
Sales Tax	373-419
Miscellaneous	420-478
Miscellaneous	479-524
Index	525-541

The rulings reported in the Internal Revenue Bulletin are for the information of taxpayers and their counsel as showing the trend of official opinion in the administration of the Bureau of Internal Revenue; the rulings other than Treasury Decisions have none of the force or effect of Treasury Decisions and do not commit the Department to any interpretation of the law which has not been formally approved and promulgated by the Secretary of the Treasury. Each ruling embodies the administrative application of the law and Treasury Decisions to the entire state of facts upon which a particular case rests. It is especially to be noted that the same result will not necessarily be reached in another case unless all the material facts are identical with those of the reported case. As it is not always feasible to publish a complete statement of the facts underlying each ruling, there can be no assurance that any new case is identical with the reported case. As bearing out this distinction, it may be observed that the rulings published from time to time may appear to reverse rulings previously published.

Officers of the Bureau of Internal Revenue are especially cautioned against reaching a conclusion in any case merely on the basis of similarity to a published ruling, and should base their judgment on the application of all pertinent provisions of the law and Treasury Decisions to all the facts in each case. These rulings should be used as aids in studying the law and its formal construction as made in the regulations and Treasury Decisions previously issued.

In addition to publishing all Internal Revenue Treasury Decisions, it is the policy of the Bureau of Internal Revenue to publish all rulings and decisions, including opinions of the Assistant General Counsel for the Bureau of Internal Revenue, which, because they announce a ruling or decision upon a novel question or upon a question in regard to which there exists no previously published ruling or decision, or for other reasons, are of such importance as to be of general interest. It is also the policy of the Bureau to publish all rulings or decisions which revoke, modify, amend, or affect in any manner whatever any published ruling or decision. In many instances opinions of the Assistant General Counsel for the Bureau of Internal Revenue are not of general interest because they announce no new ruling or no new construction of the revenue laws but simply apply rulings already made public to certain situations of fact which are without special significance. It is not the policy of the Bureau to publish such opinions. Therefore, the numbers assigned to the published opinions of the Assistant General Counsel for the Bureau of Internal Revenue are not consecutive. No unpublished ruling or decision will be cited or relied upon by any officer or employee of the Bureau of Internal Revenue as a precedent in the disposition of other cases. Unless otherwise specifically indicated, all published rulings and decisions have received the consideration and approval of the Assistant General Counsel for the Bureau of Internal Revenue.

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NATIONAL FIREARMS ACT (1934), AS AMENDED.

REGULATIONS 88, ARTICLE 20: Meaning of terms.

XV-22-8107
T. D. 4645

Taxes on certain firearms and machine guns.—Section 1(a) of the National Firearms Act approved June 26, 1934, amended by Public, No. 490, Seventy-fourth Congress, approved April 10, 1936.—Article 20 of Regulations 88, approved August 17, 1934, amended.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C.

To Collectors of Internal Revenue and Others Concerned:

Regulations 88 are amended to give effect to the provisions of Public, No. 490, Seventy-fourth Congress, approved April 10, 1936.

Preceding article 20, and following section 1(k), there shall be inserted the following:

SECTION 1(a) OF THE NATIONAL FIREARMS ACT APPROVED JUNE 26, 1934, AMENDED BY PUBLIC, NO. 490, SEVENTY-FOURTH CONGRESS, APPROVED APRIL 10, 1936.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 1 of the National Firearms Act relating to the definition of "firearms" is amended by inserting after "definition" a comma and the following: "but does not include any rifle which is within the foregoing provisions solely by reason of the length of its barrel if the caliber of such rifle is .22 or smaller and if its barrel is 16 inches or more in length."

Pursuant to the foregoing provisions of law article 20(a) of Regulations 88 is amended to read as follows:

(a) The terms defined in the above provisions of law shall have the meanings so assigned to them, and the definition of "firearms" contained in subsection (a) above does not include any rifle having a caliber of .22 or smaller if the length of its barrel is 16 inches or more.

This document is issued under the authority contained in section 12 of the National Firearms Act.

GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved May 25, 1936.

WAYNE C. TAYLOR,
Acting Secretary of the Treasury.

(Filed with the Division of the Federal Register May 27, 1936, 11.59 a. m.)