

INTERNAL REVENUE BULLETIN

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<i>in this issue</i>	Page
Finding List.....	III-VI
Abbreviations.....	VII
Introduction.....	1
Foreword.....	2
Tax Court of the United States, The.....	3-11
Part I.—Rulings and Decisions Under the Internal Revenue Code of 1954.....	13-509
Part II.—Rulings and Decisions Under the Internal Revenue Code of 1939 and Related Public Laws..	511-693
Part III.—Alcohol Tax Rulings and Decisions:	
Subpart A.—Rulings and Decisions Under the Internal Revenue Code of 1954.....	695-730
Subpart B.—Rulings and Decisions Under the Internal Revenue Code of 1939.....	730
Subpart C.—Rulings and Decisions Under the Federal Alcohol Administration Act or Related Laws.....	731-736
Part IV.—Legislation and Treaties:	
Table of Contents.....	736A-B
Subpart A.—Legislation.....	737-773
Subpart B.—Tax Conventions.....	774-838
Subpart C.—Committee Reports.....	839-890
Part V.—Administrative and Miscellaneous Matters..	891-996
Table of Contents.....	890A
Disbarments From Practice.....	997
Index (C. B. 1955-1 and 2).....	999-1059

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Since the devices are capable of being concealed on the person, they are held to be firearms as defined in sections 5848(1) and 5848(5) of the Internal Revenue Code of 1954.

(Also Part II, Federal Firearms Act, Section 1.) Rev. Rul. 55-569

A device ostensibly designed for submarine spear fishing, but capable of chambering and firing .22 caliber rimfire ammunition, is a firearm within the purview of the National Firearms Act. However, such device, if permanently attached to the speargun shaft by the manufacturer, would not be a firearm.

Advice has been requested whether the following described device, ostensibly designed for submarine spear fishing but capable of chambering and firing .22 caliber rimfire ammunition, is a firearm within the purview of the National Firearms Act and/or the Federal Firearms Act.

The device, referred to as a "powerhead," is approximately 12 inches in overall length and $\frac{5}{8}$ inch in diameter. It employs a unique spring-actuated firing mechanism and an off-center .22 caliber chamber opening into a $\frac{3}{8}$ inch barrel, 1 and $\frac{15}{16}$ inches in length. The barrel must be removed to chamber a cartridge and the device is contact-fired by an outside trigger rod extending beyond the muzzle.

Examination of the powerhead and consideration of the brochures relating thereto results in the conclusion that it is a device from which a shot can be discharged by the action of an explosive and is capable of being concealed on the person. Accordingly, the powerhead, by itself, is a firearm within the purview of the National Firearms Act, specifically, sections 5848(1) and 5848(5) of the Internal Revenue Code of 1954. However, if the powerhead is permanently attached to the speargun shaft by the manufacturer, thereby increasing the overall length of the device to not less than four feet, the speargun with powerhead attached would not be a firearm within the purview of the National Firearms Act or the Federal Firearms Act.

Rev. Rul. 55-590

A firearm, as defined in section 5848 of the Internal Revenue Code of 1954, in the war trophy class which has been deactivated under the supervision of an investigator of the Alcohol and Tobacco Tax Division, is held to be in the category of a harmless ordnance curio not coming within the purview of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954).

The Internal Revenue Service has recently established new procedures with respect to its war trophy firearms deactivation program, as described herein.

The war trophy firearms deactivation program was inaugurated in 1945 as a safety measure which would permit, under certain conditions, returning servicemen to retain war trophies and also afford the opportunity to effect the registration, and control of subsequent transfers, of deactivated firearms. Of the many thousands of war trophy firearms registered under this program, a large number were rendered unserviceable by steel welding the breech end of the barrel closed and steel welding the barrel to the frame. Such action, performed under

the supervision of alcohol and tobacco tax investigators, rendered the weapons harmless, did not destroy their trophy value, and permitted subsequent tax free transfer.

Heretofore, a deactivated war trophy firearm had been considered in the category of an "unserviceable" firearm requiring notification on Form 5 (Firearms) for each transfer. Such requirement necessitated a complete investigation in each instance where a deactivated trophy firearm was discovered in the possession of someone other than the registered owner. However, no useful purpose is served as a result of investigations conducted to determine the facts and circumstances under which a deactivated war trophy is transferred since no tax liability is incurred.

Under section 5821 of the Internal Revenue Code of 1954, a tax is levied upon the making of a firearm, whether by manufacture, putting together, alteration, any combination thereof, or otherwise. Thus, any person who restores a deactivated war trophy firearm to a firing condition incurs criminal and civil (tax) liabilities for violation of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954).

It is now held that a war trophy firearm which has been registered and deactivated in the prescribed manner comes within the category of a harmless ordnance curio and, therefore, is not a firearm within the purview of the National Firearms Act for the reason that it is incapable of firing a shot. Accordingly, after a firearm has been transformed into a curio by the prescribed method of deactivation, under the supervision of an investigator of the Alcohol and Tobacco Tax Division, such article will be known as a "DEWAT" (coined from *DE*activated *WAR* Trophy).

If Government facilities are available to perform the deactivation, such will be rendered as a public service.

Any person possessing a contraband firearm who wishes to have such firearm transformed to a DEWAT should contact the nearest Alcohol and Tobacco Tax Office for the purpose of executing an application for registration on Form 1 (Firearms), in duplicate. After the deactivation is complete, the word "DEWAT" will be inserted in the space designated "kind of firearm," on the Form 1 (Firearms), immediately following the description of the firearm prior to deactivation. The notation "Removed from the classification of a firearm by steel welding in the prescribed manner on (date)" will be inserted in a conspicuous place on the application, together with the signature of the investigator supervising the deactivation. The duplicate copy of the Form 1 (Firearms) will subsequently be returned to the applicant.

Any person possessing a contraband firearm who prefers to have such firearm destroyed in lieu of transforming it into a DEWAT, or anyone desiring other information with respect to firearms, should contact the nearest Alcohol and Tobacco Tax Office.

Procedure for lengthening the barrel of a registered short barreled rifle and subsequent transfer of such weapon. See Rev. Rul. 55-570, page 481.