27 T.C. 861 (1957)

Compensation received by a trustee for services rendered is considered earnings from self-employment, subject to self-employment tax, if the trustee's activities constitute a trade or business.

Summary

The United States Tax Court held that a trustee's compensation constituted earnings from self-employment, subject to self-employment tax. The petitioner, Cresence E. Clarke, was a trustee of a Massachusetts real estate trust. The court found that her activities as a trustee, including managing, developing, and leasing trust property, constituted a trade or business. Therefore, the $3,000 she received for her services was considered

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