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## Subcontractors

### Significant Court Cases

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**United States v. Silk, Doing Business as Albert Silk Coal,** 331 U.S. 704; 67 S. Ct. 1463

Various factors were considered to determine that certain coal unloaders were employees.

**AlSCO Storm Windows, Inc v. United States of America,** 311 F.2d 341

Installers were determined to be employees based on the right to control the activities of the workers not only as to results to be accomplished by the work but also as to the means and methods to be used for accomplishing the result.

**United States of America v. Minnie E. Thorson,** 282 F.2d 157

Siding and roofing applicators were determined to be independent contractors as the company was only concerned with the end result, not the details or means by which it was accomplished.

**General Investment Corporation v. United States of America,** 87-2 USTC 9453

For the years it filed the required returns, a gold and silver mining corporation was determined to have a reasonable basis for treating miners as independent contractors rather than employees under the relief provisions of Section 530 of the Revenue Bill of 1978. For years that the taxpayer did not qualify for relief under Section 530, miners were determined to be employees.