

THE LIBERTY DIALOGUES

The Missing Constitutional Bridge

The Complete Ten-Script Companion Edition

Authority • Jurisdiction • Status • Standing • Obligation • Enforcement

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YesToHellWith.com | TheLibertyDialogues.com

“Government exercising a power is not proof that the people ever delegated that power.”

Publication Notice

This companion edition presents the complete ten-script sequence of The Missing Constitutional Bridge video series. The scripts are organized chronologically so the reader can follow the constitutional inquiry alongside the videos as one continuous investigation.

The text preserves the substance, sequence, terminology, and rhetorical structure of the supplied scripts. Formatting has been normalized for publication so material originally arranged for teleprompter delivery reads naturally on the printed page.

This publication is educational and informational in nature. It does not constitute legal, tax, or financial advice and is not a substitute for advice from a qualified professional concerning an individual matter.

The analytical method used throughout is the Liberty Dialogues sequence: Authority → Jurisdiction → Status → Standing → Obligation → Enforcement. The reader is invited to test each proposition against the Constitution, the cases, the statutes, and the historical record.

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COMPANION INTRODUCTION

Following the Constitutional Chain

The modern federal income-tax system is deeply embedded in American life. This series does not begin with the system and reason backward from its existence. It begins with constitutional structure and asks where the authority for each successive exercise of federal power is found.

Across ten installments, the inquiry moves from the Founding and the Civil War income taxes through Springer, Pollock, the Sixteenth Amendment, Flint, Macomber, Steward Machine, World War II withholding, Glenshaw Glass, and finally a constitutional accounting of the complete chain.

The recurring question is deliberately simple: where is the constitutional bridge between power delegated by the people and the precise governmental authority being asserted?

Authority comes first. The Constitution comes first. Government comes afterward.

The Missing Constitutional Bridge

The missing constitutional bridge. In other words, the lack of constitutional authority. It's September 15th, 2026. Welcome to YesToHellWith.com. I have just completed an overwhelming and comprehensive investigation into one of the most consequential questions an American can ask today. Where did the federal government get the constitutional power to impose the income tax system we experience today upon the ordinary labor and earnings of the American people? Most Americans have never seriously examined that question. We are simply born into the system. We work, money is withheld, employers report our earnings, we file returns, the IRS assesses and collects, and behind that system stands the enormous enforcement power of the almighty federal government. After generations of this, the system feels inevitable. But there is an enormous difference between saying the federal government exercises this power and proving the Constitution actually delegated that very power. That distinction is the subject of my new book and what may be the most important video series I have ever created.

I approached this investigation differently. I did not begin with the Internal Revenue Code and assume Congress possessed whatever constitutional authority was necessary to enact it through its terms and definitions. I started at the first time. Very beginning with the Constitution. A Constitution that created a federal government of limited, delegated, and enumerated powers.

Then I followed the evidence forward for more than 200 years. And what I found should shock the conscience of the American people. The constitutional bridge, i.e. the constitutional authority, was never there at the founding of the American Republic. Then came the civil war and income taxes. Congress asserted broader power, but a statute cannot create the constitutional power necessary to sustain itself. Then came Springer. The Supreme Court classified the tax, but classification It is not constitutional delegation. Then came the infamous 16th Amendment. The event almost everyone has been taught settled the question. But the Supreme Court subsequently said the amendment conferred no new power of taxation.

Think about the significance of that. If the 16th Amendment created no new taxing power, then the constitutional power being exercised afterward had to exist beforehand. So where was it? Then came Flint, preserving the critical distinction between the subject of a tax and the measure used to calculate it. Then came McCumber, examining source, derivation, gain, and income.

And then in 1937, In 2007 came Justice Cardozo and the case *Steward Machine*. And there we encounter one of the most important transformations in the entire federal story regarding federal income taxation. An excise reaching activity pursued, quote, Cardozo did not discover a missing clause in the Constitution, no. He constructed a convenient judicial bridge across the gap where There no constitutional authority existed. And then came World War II. Millions of additional Americans were swept into the income tax system. Exemptions fell. The victory tax appeared. Withholding became embedded into ordinary employment. Private employers became collection intermediaries. Unpaid, by the way, for the federal government. The war eventually ended and then the mass tax relationship did not.

Then came Glenshaw Glass and a broader operative conception of income. And all around all of this grew an enormous administrative structure. Withholding, reporting, taxpayer identification, annual filing, assessments, penalties, liens, levies, prosecution. And ultimately,

generation after generation inherited that structure until the existence of the system itself began to feel like proof of its constitutional legitimacy when no constitutional authority ever existed. And that is the story of this series that I'm going to tell. Congress asserted the power, courts expanded doctrine, war expanded the population and taxable class, withholding built upon the collection architecture, definitions expanded conveniently, the operative meaning of administration normalized the relationship between enforcement, and then it became entrenched.

But listen to me, none of those things standing alone or accumulated together is a constitutional delegation of power that justifies what was created. And that brings us back to the question at the center of everything. Where is the constitutional bridge, and as I call it, where is the damn constitutional authority to do what has been done?

And through the liberty dialogue system and with extensive use of AI as an intellectual, I forced the question backward through the entire chain, authority, jurisdiction, status, standing, obligation, enforcement. And I forced the analysis to confront something conventional reasoning too easily allows us to overlook. The modern system cannot become the constitutional source of the power necessary to justify the power of the modern federal tax system. The government cannot say, we enforce it, therefore the obligation exists. The obligation exists, therefore jurisdiction exists. Jurisdiction exists, therefore constitutional authority must exist. That turns constitutional government upside down. Authority comes first. And that is why this series matters far beyond taxation.

Because if a government created with limited powers can expand those powers through legislation, judicial interpretation, emergency administrative necessity, and institutional repetition, and then point to the resulting system as proof, That it possessed the power all along. Then we are confronting something much larger than a disagreement about taxes. We are confronting the very meaning of limited government.

This series is going to take you through that history step by step. The founding, the Civil War, the Supreme Court, the 16th Amendment, Cardozo, World War II, withholding, definitional drift, administrative expansion, and finally federal entrenchment of a power they do not have. I encourage you to listen carefully. Listen to it repeatedly.

Challenge it, study it, and share it. Because what you're about to hear may fundamentally change the way you understand the relationship between yourself and the federal government. And when this series is finished, there's one question we should all ask. Show me the constitutional authority, the constitutional bridge, because government exercising a power is not proof that people ever delegated that power. That is the case we are about to prosecute. And as always, may truth reign supreme.

What Did a Free People Understand?

What did a free people understand? It's September 16th, 2026. Welcome to YesToHellWith.com. We are still discussing the missing constitutional bridge, which means the absence of constitutional authority. For the formative life of the American Republic, ordinary Americans did not live within the permanent federal income tax relationship that we know today. Think about what that meant.

Not merely legally, but psychologically. Americans worked, farmed, built homes, practiced trades, opened businesses, raised families. They exchanged their lives. Labor, skill, and time for the means to survive. And they understood something fundamental. Their labor was theirs as a matter of right, common right, natural right. Their ability to work did not come. That was the psychological disposition of then free people. These Americans had recently fought a revolution against governmental power they believed had exceeded its legitimate limits. Their sensitivity to taxation and government intrusion was extraordinary. Consider the Whiskey Rebellion. Congress imposed an excise on distilled spirits. Americans resisted. Revenue officers were threatened and attacked. Some were tarred and feathered.

Resistance became serious enough that President Washington mobilized the militia to enforce federal law upon a legitimate excise tax. Think about that for a moment. They were resisting an excise on whiskey. Now ask yourself, If Americans were that protective against attacks upon whiskey, how protective would they have been on their labor as they fed their wives and children, maintained their farms, preserved their homes, and sustained Their families and way of life. Imagine telling a farmer, you planted the field, you harvested the crop, you bore the risk, your children depend upon what you produced, but the federal government possesses a continuing claim upon the fruits of your labor simply because you earned them.

What would that generation have said to that government? And that brings us to the fundamental question. If the federal government did not possess the constitutional authority to place ordinary private labor and earnings inside a permanent general federal income tax relationship, then how does that authority exist now? Time does not create constitutional power.

Habit does not create the same thing. Government cannot acquire an undelegated power merely because later generations became accustomed to its exercise. If the authority was absent, something constitutionally sufficient had to create it. Well the question is, what was it? But there is another question we must ask. What happened to the American people?

Today millions of Americans have money removed from their earnings before they ever receive it. The employer calculates it, withholds it, reports it, and the government receives it. And then the people accept the remainder. Most Americans regard this not as an extraordinary exercise of government power but simply a way of life. Why?

Are we psychologically different from the people who created the Republic? Are we less self-sufficient? Have we become more dependent upon government and upon an economic structure inseparably intertwined with government? Social Security, Medicare, subsidies, tax credits, government-backed financing, federal employment, government contracts, regulatory protection, public benefits. Whatever one thinks of those programs individually, collectively they can change the psychological relationship between the people and government. Dependence can change how a people perceive power as well as their freedom. And God-

given natural rights. They gradually become, what benefit do I receive? And that transformation matters because freedom requires more than words on parchment. Freedom requires a people psychologically and I will add emotionally and volitionally capable of defending it. It requires independence, vigilance, courage, knowledge, and above all, the will to recognize when government has crossed its constitutional limits. If rights are God-given, government did not create them, and nowhere is Is that more clear than with labor? Long before there was an IRS, people worked.

Long before there was an Internal Revenue Code, people worked. Long before there was a federal government, people worked. Labor preceded government. And the people are not a derivative of government. Government is a derivative of the people. That is why the early republic matters so much to this investigation. It forces us to confront two questions simultaneously.

What did the government understand about its limits of its power? What was the psychological state of the early American republic? Because assuredly, They understood their inability to tax the labor and earnings of a free people. They understood their constitutional limits within their positions as the government. And what did the people understand about their freedom?

Assuredly, it was different than it is today. A government of limited power existed alongside a population intensely protective of their independence. Those two conditions reinforced So ask yourself, What would the people who created this republic think of our relationship with government today? Would they be ashamed of us? Embarrassed? And then ask the harder question.

What would they think of us accepting that relationship without demanding to see the constitutional authority that justifies the current actions of today? Because if that authority did not exist at the beginning, it cannot exist today merely because government eventually exercised it. Think about that. Something had to create that power. Something had to establish the bridge.

In video three, we examine the first great attempt to cross that boundary. But remember what comes first. A free people must possess not only rights, but the emotional, psychological, and volitional strength to protect them. Because government is our creation. It is not our master. And as always, may truth reign supreme.

When Income Entered Federal Taxation

When income entered federal taxation. This video is for September 17th, 2026. Welcome to YesToHellWith.com. The missing constitutional bridge, or as I say, the lack of constitutional authority. For generations after the founding of the American Republic, people worked, produced, traded, and earned without living inside a permanent federal income tax system.

And then came something new in federal taxation, income. The word itself existed, but it wasn't part of the vernacular in the American Republic. What was novel was its use as a federal tax concept. You see, a farmer had crops, livestock, land, sales and expenses. A merchant had receipts, costs and profits.

A carpenter exchanged his labor and skill for compensation. Americans did not walk around and organize their lives and relate to each other in Washington by saying, This is my annual income. What is your annual income? That wasn't the case. That governmental relationship had not developed. The origins of the tax concept are revealing.

Britain introduced an income tax in 1799 during its war against France. During the War of 1812, Treasury Secretary Alexander Dallas considered an American version influenced by the British experience. The war ended, the proposal disappeared, and America continued without a permanent federal income tax. And then came the Civil War. And an extraordinary demand for federal revenue.

Congress enacted America's first federal income tax. This was not the modern mass income tax. Its reach was limited. The 1861 tax applied only above a substantial threshold, and the developing Civil War revenue system dealt with identified sources and categories while separately taxing particular businesses, commodities, and activities. There was no nationwide payroll withholding encompassing ordinary employment.

There was no permanent employer reporting system integrating virtually every worker into a federal tax administration. The tax was limited. But its constitutional significance was enormous. Income had become a federal statutory tax concept. Congress could now gather different economic results beneath a common annual category and impose a tax according to that category.

And here is where we draw the line. A new statutory tax concept is not a new constitutional power. The Constitution had not been amended. Congress still possessed the same enumerated limited taxing powers that it possessed before the war. So the question was not whether Congress had enacted an income tax, because it had.

The question was, was it constitutional? What constitutional authority permitted this new application of federal taxing power upon income? We cannot reason backward. Congress taxed it. Therefore, Congress had the authority to tax. The Constitutional order runs forward. Authority first, the lawful subject, then the legislation, and then the application of the law.

That is why the introduction of the term income matters. Congress could create a statutory category. It could define that category. It could identify sources and establish thresholds. But the word itself could not enlarge the Constitution and Congressional power. Words do not create that kind of power.

And now look at 1861 without all the later history attached to it. What do we actually have? We have the same old constitution Existing enumerated taxing powers, and then a wartime revenue emergency, a foreign wartime tax model, a limited federal tax, and a novel federal tax concept called income. What do we not have?

We don't have constitutional authority. We don't have any kind of new delegation of constitutional authority. That is the significance of America's first income tax. The government had changed its taxing practice without changing the constitution that limited It's power. And that leaves the question that we will continue to demand throughout this series.

If the constitutional authority was not there before Congress introduced income, And taxation. How did the word income arrive there afterward? It couldn't. The concept changed. The taxing practice changed. The Constitution did not. And that is where the missing constitutional bridge becomes impossible to ignore. Where was and where is the constitutional authority?

And as always, may truth reign supreme.

Springer: When Classification Became the Answer

It is September 18th, 2026. Welcome to YesToHellWith.com.

We have reached 1881 and Springer v. United States.

And this case presents a question that goes directly to the heart of the missing constitutional bridge.

William Springer was an Illinois attorney and former member of Congress. The federal government had assessed taxes against his income, gains, and profits under the Civil War revenue laws. Springer challenged the tax as a direct tax that had not been apportioned as required by the Constitution.

The Supreme Court rejected his argument.

After examining the historical treatment of taxation, the Court concluded that direct taxes within the constitutional meaning were essentially capitation taxes and taxes upon real estate.

It then placed the tax upon gains, profits, and income within the category of an excise or duty.

That classification defeated Springer's particular constitutional objection.

But Victory asks the next question:

An excise upon what?

That question becomes especially important when we remember something that is easily overlooked.

At the time Springer was decided, the word income did not appear anywhere in the United States Constitution.

Read Article I.

Congress was given the power to lay and collect Taxes, Duties, Imposts and Excises.

The Constitution established rules concerning direct taxation.

But there was no constitutional category called income.

“Income” had entered the federal tax system through legislation.

That distinction is critical.

Congress created a statutory tax category.

The Constitution supplied the governmental power.

Those are not the same thing.

So when the Civil War Congress imposed taxes upon gains, profits, and income, the constitutional question necessarily became:

Where does this new statutory tax concept fit within the taxing powers actually granted by the Constitution?

That is the question Springer confronted.

And the Court's answer was classification.

The tax was not direct.

It was an excise or duty.

But classification presents another question that cannot simply disappear:

What was the constitutionally excisable subject?

Springer's income included compensation earned through his profession.

Was practicing law the taxable subject?

Was practicing law a federally granted privilege?

Was the taxable event Springer's performance of professional services?

Was it his exchange of those services for compensation?

Was it the receipt of money?

Was the resulting gain itself the subject?

Or did placing the statutory word income around the economic result somehow make that result constitutionally excisable?

That is the problem.

The statutory word cannot answer the constitutional question.

Congress possesses enormous legislative authority within the powers delegated to it.

But Congress cannot enlarge those powers merely by creating a new statutory category.

Suppose Congress creates a term tomorrow and places ten different forms of property, activity, and transactions inside it.

Giving those things a common statutory name does not determine their constitutional character.

The Constitution still governs.

And that is why the distinction between statutory language and constitutional language matters so much in Springer.

The Court had every right—and indeed the responsibility—to determine the constitutional classification of the tax before it.

But Victory asks whether the resulting classification fully explains the connection between the constitutional excise power and Springer's ordinary professional earnings.

Because these are two different propositions:

This tax is not a direct tax requiring apportionment.

And:

These particular earnings are constitutionally reachable through the federal excise power.

The first does not automatically demonstrate the reasoning necessary for the second.

Or stated even more simply:

“Not direct” does not, by itself, prove “constitutionally excisable.”

Something still has to connect the constitutional power to the subject upon which that power operates.

That something is the bridge.

And once Springer became precedent, another problem emerged.

The classification could begin to substitute for the analysis.

A later court could cite Springer.

Then another court could cite that decision.

Lawyers could cite the cases.

Treatises could repeat the proposition.

Eventually the reasoning becomes remarkably simple:

Income tax?

Excise.

Authority?

Springer.

Question answered.

Except Victory does not allow precedent to become a substitute for examining what the precedent actually established.

So now return to 1861 and 1862.

This is where the sequence becomes extremely powerful.

Congress introduced income into federal taxation as a statutory concept.

That was step one.

Congress then imposed a tax upon gains, profits, and income.

That was step two.

Then, in 1881, the Supreme Court confronted that tax and placed it within an existing constitutional category—an excise or duty.

That was step three.

Look carefully at what happened.

First came the statutory category.

Then came the tax.

Then came the constitutional classification.

But none of those steps should be silently transformed into another.

Creating the statutory category income did not amend the Constitution.

Imposing a tax upon that category did not prove the constitutional authority supporting every application of the tax.

And subsequently classifying the tax as an excise does not relieve us of asking what made the underlying subject constitutionally excisable.

That is the Springer problem.

And it is much more important than a dispute over terminology.

Because if government can create a statutory category and then use the existence of that category to establish the constitutional reach of its own power, the constitutional order has been reversed.

The statute would begin defining the power instead of the power defining the permissible statute.

Victory rejects that reasoning.

Authority comes first.

The Constitution comes first.

Then legislation must fit within the authority already granted.

So here is the question I want you to remember from Springer:

In 1881, “income” was a statutory tax term—not a term appearing in the Constitution.

Congress created the category.

Congress taxed the category.

And the Supreme Court classified the resulting tax as an excise or duty.

Fine.

Now show us the constitutional connection between that excise power and Springer's ordinary professional earnings.

What exactly was being excised?

Do not answer with the statutory word income.

Do not answer merely with the judicial word excise.

Show the reasoning connecting one to the other.

Show the constitutional bridge.

Because classification is not necessarily explanation.

And repetition is not delegation.

If the bridge exists, we should be able to identify it.

And if we cannot, the investigation must continue.

That is Victory.

And as always— May truth reign supreme.

Pollock and the Sixteenth Amendment: What Actually Changed?

It is September 19th, 2026. Welcome to YesToHellWith.com.

We have reached 1895.

And the case is *Pollock v. Farmers' Loan & Trust Company*.

This case is important because it produced one of the most significant constitutional confrontations over federal income taxation in American history.

Congress had enacted the Income Tax Act of 1894.

The law imposed a federal tax upon income above a specified threshold.

But when the law reached the Supreme Court, the Court confronted a fundamental constitutional problem.

The Constitution divided federal taxes into different constitutional categories.

Duties, imposts, and excises were required to be uniform throughout the United States.

Direct taxes were subject to a different rule.

They had to be apportioned among the states according to population.

That distinction became decisive in *Pollock*.

The Court examined taxes imposed upon income derived from property, including rents from real estate.

And it asked a critical question:

Could Congress avoid the constitutional requirement of apportionment simply by taxing the income produced by property rather than taxing the property itself?

The Court said no.

It reasoned that a tax upon the income derived from real property was, constitutionally, equivalent to a tax upon the property itself.

And because a tax upon real property was a direct tax, the tax upon its income was also subject to apportionment.

The Court extended that reasoning to income derived from personal property as well.

That created a serious constitutional obstacle for the income-tax system Congress had attempted to establish.

Why?

Because apportionment works according to population.

Suppose two states had identical populations.

Under an apportioned direct tax, each state would generally have to bear the same share of the total tax assigned according to population—even if the amount of taxable income or property within those states differed dramatically.

That is fundamentally different from the way an income tax normally operates.

An income tax ordinarily follows the amount of taxable income.

Apportionment follows population.

The two principles do not fit comfortably together.

And that was the constitutional problem exposed by Pollock.

Congress wanted the ability to impose a national tax upon income without having to apportion that tax among the states according to population.

Fourteen years later, the political response began.

In 1909, Congress proposed the Sixteenth Amendment.

It was ratified in 1913.

And its language deserves to be read carefully:

“The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.”

Notice what the Amendment specifically addresses.

Taxes on incomes.

From whatever source derived.

Without apportionment.

Those words directly addressed the constitutional problem that had become so important in Pollock.

But they also raise an important historical question.

Did the Sixteenth Amendment create an entirely new federal taxing power?

Or did it change the constitutional rule governing apportionment of taxes on income?

The Supreme Court addressed that question shortly after ratification.

In 1916, in *Stanton v. Baltic Mining Company*, the Court described the effect of the Sixteenth Amendment in unmistakable language.

It said the Amendment:

“conferred no new power of taxation.”

That statement deserves attention.

The Supreme Court was not saying that the Sixteenth Amendment accomplished nothing.

Obviously, it accomplished something enormously important.

Congress could now impose taxes upon income without apportioning those taxes among the states according to population because of the source from which the income arose.

What the Court said was that the Amendment did not confer a new power of taxation.

That distinction is essential to understanding the constitutional history.

Before the Sixteenth Amendment, Pollock had treated certain taxes upon income from property as direct taxes because of the source of that income.

If the tax was direct, apportionment was required.

The Sixteenth Amendment removed that obstacle for taxes on income.

The source of the income could no longer trigger the apportionment requirement in the manner Pollock had imposed.

That was a major constitutional change.

But it is not the same thing as saying that the Amendment created an unlimited federal taxing power that had never existed before.

And that is the point we need to preserve.

Pollock identified the constitutional obstacle.

The Sixteenth Amendment removed that obstacle.

And the Supreme Court subsequently stated that the Amendment “conferred no new power of taxation.”

Those three propositions should be kept together.

Because the Sixteenth Amendment is frequently treated as though the words “taxes on incomes” ended every constitutional inquiry concerning federal income taxation.

But historically, that is not what happened.

The Amendment answered the apportionment problem exposed by Pollock.

It allowed Congress to tax income without apportionment among the states based upon population.

And according to the Supreme Court itself, it did so without creating a new power of taxation.

That is where we stop.

Because the importance of Pollock and the Sixteenth Amendment can be understood without jumping ahead.

First understand the problem.

Then understand the constitutional response.

Pollock confronted Congress with the requirement of apportionment.

The Sixteenth Amendment removed that requirement for taxes on income.

And the Supreme Court said the Amendment conferred no new taxing power.

That is the historical sequence.

That is the constitutional distinction.

And that is the foundation we carry forward.

Follow the cases.

Follow the language.

And as always, may truth reign supreme.

Flint, Macomber, and What Is Actually Being Taxed?

It is September 20th, 2026. Welcome to YesToHellWith.com.

We have reached a point where one distinction becomes absolutely essential:

The subject of a tax is not necessarily the same thing as the measure used to calculate that tax.

That may sound technical.

It isn't.

It is one of the keys to understanding what happened to federal taxation.

Let's begin with *Flint v. Stone Tracy Company*, decided by the Supreme Court in 1911—two years before ratification of the Sixteenth Amendment.

Congress had enacted the Corporation Tax Act of 1909.

The government imposed a tax calculated according to the net income of certain corporations.

So was this simply an income tax?

No.

The Supreme Court identified the tax as an excise upon the privilege of doing business in a corporate capacity.

Income was used to determine the amount of that tax.

That distinction is enormous.

The subject being taxed was corporate activity conducted in a particular legal form.

Net income supplied the measure.

Those are two different things.

Think of it simply.

Government may calculate a tax by reference to dollars without the dollars themselves necessarily being the constitutional subject of the tax.

Flint therefore gives us an analytical tool that we cannot afford to lose:

Identify the subject first. Then identify the measure.

Nine years later, the Supreme Court gave us another critical piece of the puzzle.

The case was *Eisner v. Macomber*, decided in 1920.

A corporation had issued a stock dividend to a shareholder, essentially representing accumulated corporate earnings through additional shares.

Congress attempted to treat that stock dividend as income.

The Supreme Court said no.

And the Court did something critically important.

It refused to accept the government's characterization merely because Congress had placed something within an income-tax statute.

The Court said whether something is actually income must be determined according to “truth and substance”, not merely its form.

Then it addressed the meaning of income.

The Court described income as gain derived from capital, from labor, or from both combined, including profit obtained through the sale or conversion of capital assets.

But the Court went further.

A mere increase in the value of property or capital was not itself income. The owner had to actually receive or realize something from that property—a gain or profit that became separate from the underlying capital and available for the owner's use.

There had to be something actually derived from the capital—a gain or profit capable of becoming the taxpayer's separate property.

In *Macomber*, the shareholder had received additional shares, but the Court concluded that she had received nothing from the corporation's assets for her separate use and benefit.

Her proportional ownership had not changed.

Her capital interest remained invested.

Congress had called the stock dividend income.

The Supreme Court examined the substance and said it wasn't.

That should command our attention.

Because *Macomber* demonstrates something fundamental about constitutional analysis.

Congress can define terms in legislation.

Congress can create classifications.

Congress can establish methods of calculation.

But a statutory definition cannot, by itself, determine the constitutional meaning of the power being exercised.

There are limits outside the statute.

And now put *Flint* and *Macomber* beside one another.

Flint tells us to distinguish the subject of the tax from its measure.

Macomber tells us to distinguish income from the capital or source from which income may arise.

These are not minor distinctions.

They force us to ask better questions.

When government calculates a tax according to income, what exactly is being taxed?

Is income itself the subject?

Is some activity the subject?

Is a privilege the subject?

Is property the subject?

Or is income merely being used to measure a tax imposed upon something else?

And when government calls something income, has an actual gain been derived—or has government simply assigned the word “income” to something it wants to reach?

Those questions cannot be answered by pointing to the Internal Revenue Code and saying, “Congress defined it.”

That begins the inquiry.

It does not necessarily end it.

And there is another reason Macomber matters.

The Supreme Court expressly recognized that the Constitution itself limits how far the Sixteenth Amendment may be expanded merely through interpretation.

That is constitutional discipline.

Words have boundaries.

Categories have boundaries.

Governmental powers have boundaries.

Once those boundaries become blurred, the analysis changes.

A tax measured by income begins to be spoken of as though income must always be the taxable subject.

A gain derived from labor becomes blurred with labor itself.

A constitutional category becomes a statutory definition.

And eventually people stop asking what is actually being taxed.

We do not stop asking.

Subject.

Measure.

Source.

Gain.

Those distinctions now belong in our investigation.

Because the next major development takes us into 1937 and Justice Benjamin Cardozo.

And there, in *Steward Machine Company v. Davis*, we encounter language that becomes enormously important to the expansion of federal taxing doctrine.

The Court speaks of an excise imposed upon an activity.

But this time, the activity is something extraordinarily ordinary:
employing people.

That is where Video Seven begins.

Cardozo and *Steward Machine*.

And the missing constitutional bridge takes another major step.

May truth reign supreme.

Cardozo: When a Common Right Became Taxable as an Excise

It is September 21st, 2026. Welcome to YesToHellWith.com.

We have now reached 1937.

And here the constitutional story takes a major turn.

The case is *Steward Machine Company v. Davis*. Justice Benjamin Cardozo wrote the opinion for the Supreme Court.

The case arose from the Social Security Act of 1935.

Congress imposed a federal tax upon certain employers, calculated as a percentage of wages paid to their employees. The statute described that tax as an excise upon the employment relationship.

The constitutional objection was straightforward.

An excise had traditionally been associated with commodities, transactions, privileges, businesses, occupations, and particular activities.

But employing another person?

That was argued to be different.

Employment for lawful gain was described by the challengers as a natural, inherent right—not a government-created privilege.

And therefore, they argued, it could not constitutionally become the subject of an excise.

Cardozo rejected that proposition.

And listen carefully, because this is the critical moment.

The Court said:

“Natural rights, so called, are as much subject to taxation as rights of less importance.”

Then Cardozo went further.

He said an excise was not limited to privileges created by government.

It was not limited to activities government could prohibit.

According to the Court:

“It extends to vocations or activities pursued as of common right.”

That is an extraordinary statement.

Not because the Court concealed what it was doing.

Quite the opposite.

The Court confronted the distinction directly and rejected it.

A right did not have to become a privilege before Congress could tax its exercise.

A lawful activity pursued as a matter of common right could itself become the subject of a federal excise.

Now compare that with Flint, which we examined in the previous video.

In Flint, the corporation tax was sustained as an excise upon doing business in a corporate capacity.

There was an identifiable corporate franchise and legal structure involved.

But Steward Machine went further.

Cardozo said Congress's excise power was not confined to activities arising from a franchise or governmental privilege.

The employment relationship itself could be taxed.

And the Court stated the proposition broadly: what a person does in operating a business can be subjected to taxation just as what that person owns can be subjected to taxation.

Stop and appreciate what has happened.

We are no longer asking whether Congress may tax the privilege of operating through a government-created corporate form.

We are being told that Congress may impose an excise upon an activity pursued as of common right.

That is a substantial doctrinal development.

And Cardozo supported it partly through history.

The Court examined taxes imposed in England and colonial America, including eighteenth-century taxes connected with servants and employment.

From those examples, the Court concluded that excises historically were not confined to commodities or government-created privileges.

Whether you accept that reasoning is not the point of this investigation.

The point is to identify exactly what the Court did.

Because now the constitutional vocabulary has changed dramatically.

An excise no longer requires a government-created privilege.

The exercise of a common right can provide the taxable activity.

And once that proposition enters constitutional doctrine, consider how large the potential field becomes.

Working.

Hiring.

Operating a business.

Entering economic relationships.

Activities that exist because free people interact with one another—not because the federal government created them.

That does not mean Steward Machine itself held that every person's wages were subject to the modern federal income tax.

It did not.

The case involved an employer tax under the Social Security Act, and we should not pretend otherwise.

But the constitutional proposition it announced was much broader than that particular tax.

Activities pursued as of common right may be subjected to an excise.

That proposition matters enormously.

Because remember what we are tracing.

Not merely statutes.

Not merely whether a tax was upheld.

We are tracing the evolution of the constitutional reasoning that allowed federal taxation to reach progressively deeper into ordinary economic life.

And in 1937, Cardozo supplied an important doctrinal step.

The boundary between privilege and common right no longer protected an activity from being classified as the subject of an excise.

The Court had crossed that line openly.

And history was about to provide the federal government with an opportunity to build upon an expanding tax structure on a scale previously unimaginable.

World War II was coming.

The federal government would need staggering amounts of revenue.

Exemptions would fall.

Millions of Americans who had never paid federal income tax would enter the system.

And then came the mechanism that would permanently transform the relationship between the American worker, the employer, and Washington:

withholding from wages.

World War II and the creation of mass taxation.

And as always, may truth reign supreme.

World War II: When the Income Tax Became a Mass System

It is September 22nd, 2026. Welcome to YesToHellWith.com.

We have reached World War II.

Before the war, federal income taxation directly affected approximately 8 million taxpayers.

The wartime changes would push that number toward:

60 million.

Congress needed extraordinary revenue and brought millions of ordinary wage earners into a system they had never previously encountered.

The controversy was substantial.

A National Lawyers Guild letter entered into the Congressional Record condemned the pending legislation as a “soak-the-poor” measure and warned that exemptions were being driven to “submarginal levels.”

That was the organization's characterization.

But after the war, Senator Scott Lucas confirmed the underlying historical fact.

He said Congress had lowered exemptions until:

“thousands upon thousands, yes, millions” who had never previously encountered the income tax were required to pay it.

That created a practical problem.

How do you collect from tens of millions of workers?

In 1943, Congress enacted the Current Tax Payment Act.

The answer was withholding.

Instead of workers generally receiving their full wages and subsequently paying the government, collection was inserted directly into employment.

The employer withheld.

The employer reported.

The employer transmitted.

The worker received what remained.

That changed the experience of federal taxation.

Receiving your entire paycheck and subsequently paying government is a conscious transaction.

With withholding, collection occurs before the worker receives the full wage.

The government's own historical account described the wartime challenge as requiring methods of:

“mass collection and enforcement.”

Now we come to something even more revealing.

The Victory Tax was temporary.

Treasury material expressly stated that it:

“will expire after the date of cessation of hostilities in the present war.”

It was tied directly to the war.

And when Treasury later proposed eliminating the Victory Tax, it estimated that approximately:

Nine million lower-income families would be relieved from the income tax.

Nine million potentially leaving the tax rolls.

Congress then faced a choice.

Allow that to happen— or keep them there.

The Treasury's historical report describes what the House proposed.

A replacement minimum tax was designed to:

“retain on the tax rolls the 9 million taxpayers who would have been dropped.”

Those words require very little interpretation.

Retain them on the tax rolls.

Senator Walter George, Chairman of the Senate Finance Committee, was even more explicit.

In 1944, he said the proposed minimum tax was designed to:

“retain on the tax rolls approximately from 11,000,000 to 14,000,000 taxpayers who are not subject to the regular income tax but who were subject to the victory tax.”

Read that carefully.

These Americans were:

“not subject to the regular income tax.”

They had been reached by a temporary wartime tax.

That tax was scheduled to disappear.

And Congress was considering a replacement specifically designed to keep millions of them on the federal tax rolls.

That is not speculation.

It is in their own record.

Congress also understood the economic level it was reaching.

Postwar Senate debate described taxes upon lower-income Americans as taking money otherwise required for:

“food, shelter, and the bare necessities of life.”

And the circumstances that had produced those burdens were described as:

“the harsh necessity of war.”

Now apply the Liberty Dialogues discipline.

Where did the constitutional authority expand?

Withholding does not answer that question.

Withholding is a collection mechanism.

Legislation does not answer it either.

Congress cannot enlarge its own constitutional authority merely by passing another statute.

Administrative permanence does not answer it.

And public acceptance does not answer it.

The question is:

What constitutional event expanded the underlying power?

If the answer is the Sixteenth Amendment, we have already encountered another problem.

The Supreme Court said the Amendment:

“conferred no new power of taxation.”

So follow the record.

Congress expanded the number of taxpayers dramatically.

It constructed an efficient collection mechanism.

A temporary wartime tax reached millions outside the regular income tax.

When that tax approached expiration, Congress considered legislation designed to keep millions of those people on the rolls.

Those historical facts are documented.

But they leave a separate constitutional question:

Where is the constitutional bridge?

Show the authority.

Not administrative practice.

Not congressional repetition.

Not familiarity.

Authority.

Until that chain is established, the constitutional inquiry remains open.

Follow the evidence.

Follow the chain of authority.

And as always, may truth reign supreme.

Glenshaw Glass: When the Meaning of Income Expanded

It is September 23rd, 2026. Welcome to YesToHellWith.com.

We have reached 1955 and Commissioner v. Glenshaw Glass Company.

And this case gave the federal government something enormously important:

A much broader way of describing income.

The case itself was fairly simple.

Two corporations received money from lawsuits.

Part of that money was punitive damages.

Punitive damages are money awarded to punish wrongful conduct.

The companies argued that this money was not taxable income.

The Supreme Court disagreed.

And in explaining why, the Court gave us language that became one of the most important descriptions of income in modern federal tax law.

The Court described the money as:

“undeniable accessions to wealth, clearly realized, and over which the taxpayers have complete dominion.”

Put that into ordinary English.

Did you become wealthier?

Did you actually receive or realize the gain?

Did you control it?

If so, the Court said the punitive damages before it were income under the federal tax law.

That was important because earlier cases had used narrower language.

Remember Eisner v. Macomber.

In Macomber, the Court had described income as gain derived from capital, labor, or both combined.

But Glenshaw Glass said that language was never intended to answer every future question about income.

The Court said the Macomber formulation:

“was not meant to provide a touchstone to all future gross income questions.”

That opened the door much wider.

The question was no longer simply:

Did this gain come from labor?

Did it come from capital?

Did it come from the combination of the two?

Now the Court could look directly at the economic gain itself.

Did you become wealthier?

Was the gain actually realized?

Did you control it?

If so, Congress's broad definition of gross income could reach it unless the law excluded it.

That is the importance of Glenshaw Glass.

But there is something else in the opinion that rarely receives the same attention.

The Supreme Court said:

“It is conceded by the respondents that there is no constitutional barrier to the imposition of a tax on punitive damages.”

Then it said:

“Our question is one of statutory construction.”

In plain English:

The companies were not asking the Supreme Court to decide whether the Constitution gave Congress the power to tax these punitive damages.

They had already conceded that point.

The Court was deciding whether the tax law Congress had written actually included this money as income.

The answer was yes.

That is all we need to say about that distinction.

Now look at what happened.

Congress had written the income-tax law broadly.

The Supreme Court interpreted that language broadly.

And the older description of income from Macomber would no longer serve as the universal test.

The practical result was significant.

Income no longer had to fit neatly into the older categories of gain from labor or capital.

Punitive damages could qualify.

Other realized gains could qualify.

The concept had become much broader.

And that brings us directly back to the question we have been pursuing throughout this investigation.

What exactly has been established?

Glenshaw Glass establishes a broad interpretation of gross income under federal tax law.

That is important.

But identifying something as income is only one part of the inquiry.

Suppose someone receives \$100,000.

The government says:

“That is income.”

Fine.

Now ask:

What law taxes it?

Then:

Who does that law apply to?

Then:

What constitutional authority supports that application?

Those are separate questions.

And this distinction is easy to lose because the modern system operates so automatically.

Money is received.

It is called income.

It is reported.

A tax is calculated.

And government collects.

Because that sequence happens millions of times every day, we tend to assume that every question underneath it has already been answered.

Victory refuses to make that assumption.

It asks us to separate the pieces.

Glenshaw Glass answers an important piece:

What can Congress's term “gross income” include?

The answer is extremely broad.

But the case itself tells us that the constitutional question concerning the punitive damages before the Court was not the question being litigated.

That fact matters because we are now approaching the end of this investigation.

We started with a simple question:

Where did the federal government obtain the constitutional authority being exercised today?

We have followed that question through the history.

And each stage has given us another piece.

But pieces are not enough.

They eventually have to connect.

So Video Ten will do something different.

We are going to stop moving forward through history.

We are going to put the evidence on the table.

And then we are going to ask whether the constitutional chain actually connects from beginning to end.

No assumptions.

No shortcuts.

No:

“Everybody pays it, so the authority must exist.”

No:

“The government has done it for generations, so somebody must have settled the question.”

We are going back to the evidence.

Because after everything we have examined, one question remains:

Where is the constitutional authority?

If it exists, we should be able to identify it.

If it was expanded, we should be able to identify when and how.

And if a missing link has been filled by assumption rather than constitutional authority, we should be able to see that too.

That is Video Ten.

The Final Constitutional Accounting.

Follow the evidence.

Demand the bridge.

And as always, may truth reign supreme.

The Final Constitutional Accounting

It is September 24th, 2026. Welcome to YesToHellWith.com.

We have reached the end of this investigation.

And I am not going to spend this final episode reviewing everything we have already established.

It is time for the accounting.

The Constitution created a federal government of enumerated powers.

That means federal power must have a constitutional source.

Not a statutory source.

Not an administrative source.

Not a judicially invented source.

A constitutional source.

So after everything we have examined, one question remains:

Where is the constitutional bridge?

Congress enacted an income tax during the Civil War.

But Congress cannot give itself constitutional power.

Legislation exercises power already delegated.

It does not create the delegation.

Where is the bridge?

Then came Springer.

The Court classified the particular tax before it as an indirect tax.

Classification answered the apportionment challenge before the Court.

But calling something an excise does not itself identify the constitutional subject upon which that excise operates.

Where is the bridge?

Then came Pollock.

And suddenly classification was not enough.

The Court looked through the income to its source and concluded that taxation of income from property could operate as taxation of the property itself.

The constitutional limitation had not disappeared merely because Congress called the object “income.”

Then came the Sixteenth Amendment.

Here was an actual exercise of constitutional power by the people.

And what did the Supreme Court subsequently say?

The Amendment did not extend the taxing power to new subjects. It removed the apportionment obstacle that otherwise could attach to taxes on income.

That matters.

Because if the Amendment did not create a new taxing power, then it cannot be casually invoked as though the words “Sixteenth Amendment” answer every question concerning the source and scope of federal taxing authority.

Where is the bridge?

Then came Flint.

And Flint exposed a distinction that should never have been forgotten.

The subject of a tax is not necessarily its measure.

The Court described the tax there as an excise upon the privilege of doing business in corporate form. Income supplied the measure of the tax.

That is constitutional analysis.

Identify the subject.

Identify the power to tax that subject.

Then determine the measure.

But somewhere along the way, that discipline became obscured.

Income increasingly became both the answer and the explanation.

Why can it be taxed?

Because it is income.

Why does Congress have authority over it?

Because Congress taxes income.

That is not a constitutional bridge.

That is circular reasoning.

Then came Macomber.

The Court still demanded constitutional substance. Congress could attach a statutory label, but the constitutional inquiry did not necessarily end with the label. The Court examined whether the thing being taxed possessed the characteristics of income.

Then came Steward Machine and the broader development of excise doctrine.

The old association between excises and privileges was no longer treated as an absolute constitutional boundary.

Activities pursued as common rights could fall within an excise.

But stop right there.

What changed the Constitution?

Where was the amendment?

Where was the new delegation from the people?

If the answer is judicial interpretation, then say so plainly.

And then ask the question constitutional government demands:

Is the interpretation explaining delegated power—or enlarging it?

Those are not the same thing.

Courts possess judicial power.

They interpret the Constitution.

They do not possess the amendment power.

They do not receive a blank check to create federal authority merely because an earlier constitutional limitation has become inconvenient.

Then came World War II.

Millions more Americans entered the income-tax system.

Withholding made collection automatic.

Employers became collection intermediaries.

Federal taxation became embedded in ordinary employment.

But administrative success is not constitutional authority.

Where is the bridge?

Withholding?

That is collection.

A W-2?

That is reporting.

A 1040?

That is administration.

A Treasury regulation?

That implements statutory authority.

An IRS definition?

That interprets a statute.

A penalty?

That enforces an asserted obligation.

A prosecution?

That enforces it more severely.

None of them answers the antecedent constitutional question.

Where did the power come from?

Then Glenshaw Glass broadened the operative conception of income beyond the formulation associated with Macomber.

Fine.

That tells us what may qualify as income under federal tax law.

But defining the object does not, standing alone, identify every constitutional step authorizing the exercise of federal power over every person, transaction, or activity to which the statute is applied.

And that distinction is the entire point.

For more than a century, layer has been placed upon layer.

Statute upon statute.

Regulation upon regulation.

Case upon case.

Form upon form.

Presumption upon presumption.

Enforcement upon enforcement.

Until the existence of the system itself begins to look like proof of its constitutional foundation.

It is not.

Longevity is not delegation.

Repetition is not constitutional authority.

Administrative efficiency is not constitutional authority.

Judicial doctrine is not constitutional amendment.

Enforcement is not proof of the power being enforced.

And a government of enumerated powers cannot be permitted to answer a question about constitutional authority merely by pointing to the machinery it constructed under the authority being questioned.

That reverses the constitutional order.

The Constitution comes first.

Authority comes first.

Government comes afterward.

So here is the final accounting.

Show the delegation.

Show the constitutional power.

Show its boundaries.

Show the subject upon which that power operates.

Show the constitutional development that permits the application being asserted.

Then show the statute implementing that power.

Then show the facts bringing the particular person and activity within that statute.

That is the bridge.

Not:

“We have done it for a hundred years.”

Not:

“Everybody files.”

Not:

“The IRS says so.”

Not:

“Congress passed a statute.”

Not:

“The courts sustained the system.”

Those things may tell us what government does.

They do not eliminate the question of what the Constitution authorizes.

And that is where this investigation ends.

Not with a demand that you believe me.

With a demand that you think.

Read the Constitution.

Read the cases.

Trace the authority forward instead of reasoning backward from enforcement.

And whenever government asserts power over you, ask the question that should precede every statute, every regulation, every form, every assessment and every penalty:

Where is the constitutional bridge from the power delegated by the people to the precise governmental authority being asserted here?

If that bridge exists, government should be able to identify it.

Clearly.

Precisely.

From beginning to end.

And if the answer consists only of statutes, regulations, administrative practices and judicial conclusions that never identify the underlying delegation— the question has not been answered.

That is the constitutional accounting.

That is the question Victory refuses to abandon.

And that is Victory.

May truth reign supreme.

CONCLUSION

The Constitutional Accounting

The ten scripts are designed to be read as one continuous chain of inquiry. Each episode adds a historical or doctrinal link; the final episode asks whether those links establish the complete constitutional bridge asserted by the modern system.

The reader is not asked to substitute the author's conclusion for independent judgment. The invitation is to examine the record, follow the cases, distinguish statutory language from constitutional authority, and require each asserted link to do the work attributed to it.

Follow the evidence. Demand the bridge.

May truth reign supreme.