

**Orwell's 1984.** Conspiracy theorists will nod their heads with condescending indulgence and chuckle with self-satisfaction that my naiveté has been shattered and that I've finally come to realize that which they have always known: Our federal government is spying on us!

Ominously entitled "Carnivore," they say it's a network interface program that can oversee online activities such as website visits and e-mail communications. With a court order, the FBI can use this surveillance program to monitor the activities of suspected terrorists and child pornographers. Whew! I *should* have nothing to worry about.

But recently my web history listed a number of suspicious destinations, including the U.S. Bureau of Prisons and the federal penitentiary at Leavenworth. [*"They" might well question my sudden interest in our nation's correctional system.*]

I next visited internet sites that detailed prison policies regarding contraband, misuse of telephone privileges, and inmate access to confidential information. [*What is this gal planning?!*]

Soon I googled "tax fraud" and was directed to websites sponsored by the IRS, the U.S. Department of Justice, and the federal Tax Court, which described many creative schemes flourishing where enforcement is sporadic at best; lax and ineffective at worst! [*She's looking for an easy buck.*]

Targeting a particularly egregious scheme, I meandered from site to site until I landed upon a Congressional report and continued on to various state regulatory sites in search of legislative prohibitions against enforcement practices. [*Now she's looking for loopholes!*]

And finally I honed in on sites maintained on which prisoners provided step-by-step how-to's for everything from filing appeals to intentional tax fraud methodologies. [*Aha! It all makes sense now!*]

As a licensed tax practitioner, I finally realized that my web history could easily be misconstrued. [*Maybe she hopes to advise tax dodgers or maybe she wants to represent these criminals?*]

My telephone trail was no less suspect with calls placed to California prisons in Folsom, Chino, and San Quentin as I continued to research facts for a term paper. [*Sure!*]

If sudden and frenetic activity does in fact arouse the interest of regulatory authorities, my web history and telephone trail certainly would reflect poorly on my professional integrity and credibility. I can only hope that Carnivore is a myth!