

UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF
TENNESSEE

Wal Mabor Tienjeng v. Internal Revenue Service

Tienjeng · No. 3:25-cv-00972 · Decided March 6, 2026

SUMMARY

A magistrate judge recommends that the pro se plaintiff's action against the Internal Revenue Service be dismissed without prejudice under Federal Rule of Civil Procedure 4(m) for failure to timely serve process. The recommendation explains the plaintiff's responsibility to effect service and advises that objections may be filed within fourteen days.

CASE DETAILS

COURT	United States District Court for the Middle District of Tennessee
WRITING FOR THE COURT	United States Magistrate Judge
JURISDICTION	United States District Court for the Middle District of Tennessee
DECIDED	March 6, 2026
DOCKET	3:25-cv-00972
DISPOSITION	other
PROCEDURAL POSTURE	Report and recommendation in a pro se civil action recommending sua sponte dismissal without prejudice for failure to timely serve the Internal Revenue Service.
STANDARD OF REVIEW	The Magistrate Judge applied Federal Rule of Civil Procedure 4(m) to determine whether dismissal without prejudice was required for failure to timely serve process; the recommendation was subject to de novo consideration of timely and specific objections under Rule 72(b).
PRECEDENTIAL VALUE	nonprecedential
PARTIES	Wal Mabor Tienjeng v. Internal Revenue Service

TOPICS

- service of process
- civil procedure
- tax collection

PRACTICE AREAS

- civil procedure
- tax

QUESTIONS PRESENTED

1. Whether the action should be dismissed without prejudice under Federal Rule of Civil Procedure 4(m) because Plaintiff failed to timely serve the Internal Revenue Service.
2. Whether Plaintiff's pro se status excused his failure to comply with the service-of-process requirements.
3. Whether Plaintiff should be afforded additional time to serve Defendant based on good cause.

HOLDINGS

1. Because Plaintiff did not serve the Internal Revenue Service within the time allowed by Rule 4(m), and the record did not show good cause for the failure, dismissal without prejudice was warranted and recommended.
2. Plaintiff's pro se status did not excuse compliance with the procedural rules governing service of process.

KEY QUOTATIONS

“Because the time frame permitted under Rule 4(m) for obtaining service of process upon Defendant has lapsed, the plain language of Rule 4(m) requires that the case be dismissed without prejudice.” (at 2)

“Although Plaintiff is proceeding pro se, he must still comply with the basic procedural rules that are applicable to all litigants” (at 2)

“this action be DISMISSED WITHOUT PREJUDICE under Rule 4(m) of the Federal Rules of Civil Procedure.” (at 2)

FACTUAL BACKGROUND

Plaintiff, proceeding pro se, sued the Internal Revenue Service, apparently disputing an effort to collect back taxes. A summons was issued but returned unexecuted, and the record contained no indication that Defendant was served with the summons and complaint. More than ninety days had elapsed, and Plaintiff had been warned twice that failure to complete service could result in dismissal.

PROCEDURAL HISTORY

Plaintiff filed the action on August 27, 2025, and the Clerk issued a summons the same day. The summons was returned unexecuted on November 13, 2025. After the Court twice advised Plaintiff of his obligation to complete service and the consequences of failing to do so, the Magistrate Judge recommended dismissal without prejudice under Federal Rule of Civil Procedure 4(m).

DISPOSITION

other

CASES CITED

- Jourdan v. Jabe, 951 F.2d 108, 110 (6th Cir. 1991)

- Aug. v. Caruso, 2015 WL 1299888, at *6 (E.D. Mich. Mar. 23, 2015)
- Sawyer v. Lexington-Fayette Urb. Cnty. Gov't, 18 F. App'x 285, 287 (6th Cir. 2001)
- Walker v. Donahoe, 528 F. App'x 439, 440-41 (6th Cir. 2013)
- Thomas v. Arn, 474 U.S. 140 (1985)
- United States v. Walters, 638 F.2d 947 (6th Cir. 1981)

OPINION

Wal Mabor Tienjeng v. Internal Revenue Service

PER CURIAM.

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
AT NASHVILLE

WAL MABOR TIENJENG)

) v.) Case No. 3:25-cv-00972)

INTERNAL REVENUE SERVICE)

TO: Honorable Waverly D. Crenshaw, Jr., United States District Judge

R E P O R T A N D R E C O M M E N D A T I O N

By Order entered November 19, 2025 (Docket Entry No. 10), the Court referred this pro se civil case to the Magistrate Judge for pretrial proceedings under 28 U.S.C. §§ 636(b)(1)(A) and (B), Rule 72 of the Federal Rules of Civil Procedure, and the Local Rules of Court. For the reasons set out below, the undersigned respectfully recommends that this action be DISMISSED WITHOUT PREJUDICE due to a lack of service of process upon Defendant Internal Revenue Service. Wal Mabor Tietjang (“Plaintiff”) is a resident of Nashville, Tennessee. Acting pro se, he filed this lawsuit against the United States Internal Revenue Service (“Defendant”) on August 27, 2025. See Complaint (Docket Entry No. 1). Although no legal claim is actually asserted in the complaint, it appears that Plaintiff disputes Defendant’s attempt to collect money from Plaintiff that Defendant contends is owed for back taxes. Id. On August 27, 2025, the Clerk issued a summons to Plaintiff for service on Defendant. See Docket Entry No. 3. The docket reflects that the summons was returned unexecuted on November 13, 2025. See Docket Entry No. 8. Since that time, the Court has twice advised Plaintiff of his responsibility to ensure that Defendant is served with a summons and a copy of the complaint in accordance with Rule 4 of the Federal Rules of Civil Procedure and that his failure to timely serve Defendant with process may result in the dismissal of this case. See Orders entered November 19, 2025 (Docket Entry No. 10), and November 21, 2025 (Docket Entry No. 11). Rule 4(c)(1) of the Federal Rules of Civil Procedure states that “[t]he plaintiff is responsible for having the summons and complaint served within the time allowed by Rule 4(m).” Rule 4(m) provides that: If a defendant is not served within 90 days after the complaint is filed, the court-- on motion or on its own after notice to the plaintiff--must dismiss the action without prejudice against that defendant or order that service be made within a specified time. But if the

plaintiff shows good cause for the failure, the court must extend the time for service for an appropriate period. More than ninety (90) days have passed since a summons was issued for Defendant but there is no indication that Defendant has been served with process in accordance with Rule 4. Because the time frame permitted under Rule 4(m) for obtaining service of process upon Defendant has lapsed, the plain language of Rule 4(m) requires that the case be dismissed without prejudice. Although Plaintiff is proceeding pro se, he must still comply with the basic procedural rules that are applicable to all litigants, see *Jourdan v. Jabe*, 951 F.2d 108, 110 (6th Cir. 1991); *Aug. v. Caruso*, 2015 WL 1299888, *6 (E.D. Mich. Mar. 23, 2015) (“pro se parties must follow the same rules of procedure that govern other litigants”), and, as the party bringing this lawsuit, he specifically “bears the burden of perfecting service of process and showing that proper service was made.” *Sawyer v. Lexington-Fayette Urb. Cnty. Gov't*, 18 F.App'x 285, 287 (6th Cir. 2001). He has not met this burden, and dismissal of the action is warranted under Rule 4(m). See *Walker v. Donahoe*, 528 F.App'x 439, 440-41 (6th Cir. 2013) (affirming the district court's decision to dismiss case because the plaintiff failed to timely perfect service). 2

RECOMMENDATION!

For the reasons set out above, it is respectfully RECOMMENDED that this action be DISMISSED WITHOUT PREJUDICE under Rule 4(m) of the Federal Rules of Civil Procedure. ANY OBJECTIONS to this Report and Recommendation must be filed within fourteen (14) days of service of this Report and Recommendation and must state with particularity the specific portions of this Report and Recommendation to which objection is made. See Rule 72(b) (2) of the Federal Rules of Civil Procedure and Local Rule 72.02(a). Failure to file written objections within the specified time can be deemed a waiver of the right to appeal the District Court's Order regarding the Report and Recommendation. See *Thomas v. Arn*, 474 U.S. 140 (1985); *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981). Any response to the objections must be filed within fourteen (14) days after service of objections. See Federal Rule 72(b)(2) and Local Rule 72.02(b). Respectfully submitted, United States Magistrate Judge ' This Report and Recommendation provides notice to Plaintiff of the Court's intention to sua sponte dismiss the action under Rule 4(m) because of the lack of timely service, and the fourteen (14) day period for filing objections provides him with the opportunity to show good cause for why dismissal is not warranted.