

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

|                       |                                                                                                                                                                                                                                                                                  |
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| 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)

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