

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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ODREY E. RASMUSSEN,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

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ORDER

09-cv-573-slc

This is a civil action in which plaintiff Odrey Rasmussen, who is proceeding pro se, is seeking reversal of defendant Internal Revenue Service's decision to deny the refund of a 2002 tax payment in the amount of \$6,254.00. Plaintiff has paid the \$350 fee for filing this case.

The next step is for plaintiff to serve his complaint on the defendant. To help plaintiff understand the procedure for serving a United States agency, I am enclosing with this order a copy of a document titled "Serving the United States, Its Agencies, Corporations, Officers, or Employees." In addition, I am enclosing to plaintiff the forms he will need to send to the defendant in accordance with the procedures set out in the memorandum on service.

Under Fed. R. Civ. P. 4(m), a plaintiff has 120 days after filing a complaint in which to serve the defendant. However, that is an outside limit with few exceptions. This court requires that a plaintiff act diligently in moving his case to resolution. If plaintiff acts promptly, he should be able to serve his complaint on the defendant well before the deadline for doing so established in Rule 4.

ORDER

IT IS ORDERED that plaintiff serve his complaint on the defendant and file proof of service of his complaint as soon as service has been accomplished. If, by November 23, 2009,

plaintiff fails to submit proof of service of his complaint on the defendant or explain his inability to do so, I will direct plaintiff to show cause why his case should not be dismissed for lack of prosecution.

Entered this 22<sup>nd</sup> day of September, 2009.

BY THE COURT:

/s/

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STEPHEN L. CROCKER  
Magistrate Judge