

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

ANDREA P. JOHNSON, et al.,

Plaintiffs,

v.

DEPARTMENT OF TREASURY, et al.,

Defendants.

Civil Action No. 10-1013 (JEB)

MEMORANDUM OPINION

Pro se Plaintiffs Andrea P. Johnson and Alvin Wiggins on June 17, 2010, filed a largely indecipherable Complaint, the heart of which appears to be a claim related to a disallowed tax deduction. They named as Defendants the Department of the Treasury, Secretary Timothy Geithner, and the Internal Revenue Service. No summons was ever signed or affixed with a seal by the Clerk, as required by Fed. R. Civ. P. 4(a)(1). The Court ordered them to show cause ten months later why the case should not be dismissed for failure to serve Defendants. Plaintiffs then submitted another unintelligible filing on Apr. 29, 2011, which purported to be their proof of service. While it did attach certified mail receipts, it did not contain an affidavit, as required by Rule 4(l)(1), or evince proof that Defendants had been served as required in Rule 4(i)(2).

The Court, however, under the mistaken impression from the docket summaries that service had been effected, ordered Defendants to file responsive pleadings by July 5, 2011. The Court on Aug. 30 noted its error and gave Plaintiffs until Sept. 13 to effect service. Nothing has been accomplished since.

As Defendants have not been properly served – inasmuch as no correct summons exists and the steps to serve federal government officials have not been followed – and as Plaintiffs

have been notified of their deficiencies and given additional opportunities to effect service, the Court will now dismiss the case without prejudice under Rule 4(m). An Order consistent with this Opinion will issue this day.

/s/ James E. Boasberg
JAMES E. BOASBERG
United States District Judge

Date: October 4, 2011