

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

DAVID T. BOSSET,

Plaintiff,

v.

Case No. 8:05-cv-1015-T-24MSS

INTERNAL REVENUE SERVICE,

Defendant.

ORDER

This cause comes before the Court on Plaintiff's Motion for Default Judgment (Doc. No. 3) and Plaintiff's Motion for Entry of Default (Doc. No. 4) .

Plaintiff David T. Bosset ("Plaintiff"), proceeding *pro se*, filed this action against the Internal Revenue Service ("Defendant") on May 31, 2005. (Doc. No. 1). On June 27, 2005, Plaintiff filed his motion for default judgment and motion for entry of default judgment. (Doc. Nos. 3 and 4). First, Plaintiff has failed to properly effectuate service. Second, Plaintiff has prematurely filed his motion for default judgment.


When the United States or one of its agencies is a defendant, the serving party must deliver a copy of the summons and the complaint to the following: the United States Attorney for the district in which the action is brought; the Attorney General of the United States; and the individual agency. See Federal Rule of Civil Procedure Rule 4(i). Plaintiff has only served the Internal Revenue Service.

Furthermore, pursuant to Federal Rule of Civil Procedure 12(a)(3), the United States or an agency of the United States has sixty (60) days within which to file its answer. Plaintiff filed his motions for default well within that sixty (60) day period. Moreover, the time within which

Defendant has to respond to Plaintiff's complaint does not begin until Plaintiff has properly served the United States Attorney. See Federal Rule of Civil Procedure Rule 12(a)(3);¹ see also Farrell v. United States Department of Justice, 910 F. Supp. 615, 617 (M.D. Fla. 1995).

Accordingly, it is **ORDERED AND ADJUDGED** that Plaintiff's Motion for Default Judgment (Doc. No. 3) and Plaintiff's Motion for Entry of Default (Doc. No. 4) are **DENIED**.

DONE AND ORDERED at Tampa, Florida, this 5th day of July, 2005.


SUSAN C. BUCKLEW
United States District Judge

Copies to:
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¹ Federal Rule of Civil Procedure 12(a)(3) reads: "The United States or an officer or agency thereof shall serve an answer to the complaint or to a cross-claim, or a reply to a counterclaim, within 60 days after the service upon the United States attorney of the pleading in which the claim is asserted."