

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 99-1762

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|--|---|---------------------------------|
| Matthew Joseph Sikora, Jr., | * | |
| | * | |
| Appellant, | * | |
| | * | Appeal from the United States |
| v. | * | District Court for the District |
| | * | of Nebraska. |
| Internal Revenue Service; Commissioner | * | |
| of Internal Revenue Service; Nebraska | * | [UNPUBLISHED] |
| Department of Revenue, | * | |
| | * | |
| Appellees. | * | |

Submitted: April 7, 1999
Filed: April 9, 1999

Before FAGG, HANSEN, and MORRIS SHEPPARD ARNOLD, Circuit Judges.

PER CURIAM.

Matthew Joseph Sikora, Jr. appeals the dismissal without prejudice of his complaint for failure to effect proper service of process within 120 days under Federal Rule of Civil Procedure 4(m). We conclude the district court did not abuse its discretion. Although over 120 days passed after Sikora filed his complaint, and the court gave Sikora an extension of time to effect proper service, see Bullock v. United States, 160 F.3d 441, 442 (8th Cir. 1998) (per curiam); Fed. R. Civ. P. 4(a)-(c), 4(i), 4(m), Sikora failed to show good cause for his continuing failure to effect service, see

Lujano v. Omaha Pub. Power Dist., 30 F.3d 1032, 1035 (8th Cir. 1994). Accordingly, we affirm. See 8th Cir. R. 47A(a).

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.