IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN

MARK JOSEPH,

Plaintiff,

vs.

VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE,

Defendant.

Civil No. 2020-17

REPORT AND RECOMMENDATION

On February 19, 2020, plaintiff filed a *pro se* complaint. [ECF 1]. On June 29, 2020, the Court ordered plaintiff to inform the Court on or by April 20, 2020, whether he seeks to have the Court treat his petition as a small tax case under the Local Rules of Civil Procedure and the Rules of the United States Tax Court. [ECF 2] at 1. The Court also directed the Clerk of Court to mail plaintiff a copy of the Court's motion to proceed *in forma pauperis* ("IFP") and ordered plaintiff to either remit the filing fee or move for IFP status by April 20, 2020. *Id.* To date, plaintiff has done neither.

Accordingly, the premises considered, the Court recommends that plaintiff's complaint be DISMISSED for failure to prosecute.

Any objections to this Report and Recommendation must be filed in writing within 14 days of receipt of this notice. Failure to file objections within the specified time shall bar the aggrieved party from attacking such Report and Recommendation before the assigned District Court Judge. 28 U.S.C. § 636(b)(1); LRCi 72.3.

Dated: August 25, 2021

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RUTH MILLER
United States Magistrate Judge