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U.S. COURT OF APPEALS

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UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

EDWIN RITTER JONAS III, Esquire, Petitioner - Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee.	No. 09-72248 Tax Ct. No. 07-6384 MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted October 25, 2011**

Before: TROTT, GOULD, and RAWLINSON, Circuit Judges.

Edwin Ritter Jonas III appeals pro se from the Tax Court's order sustaining a notice of federal income tax deficiency for tax years 2002 and 2003. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for an abuse of discretion. *River City Ranches #1 Ltd. v. Comm'r*, 401 F.3d 1136, 1139 (9th Cir. 2005)

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* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

(discovery); *Liti v. Comm'r*, 289 F.3d 1103, 1105 (9th Cir. 2002) (sanctions). We affirm.

The Tax Court did not abuse its discretion in limiting discovery from Jonas's ex-wife and her divorce attorney concerning the constructive trust, in light of the orders from New Jersey courts denying Jonas access to constructive trust evidence. *See, e.g.*, *Younger v. Harris*, 401 U.S. 37, 44 (1971) (explaining principles of comity). Nor did the Tax Court abuse its discretion in declining to hold Jonas's ex-wife and her attorney in contempt, because they had adequate excuses for not providing all of the documents requested in the trial subpoena. *See* Tax Ct. R. 147(e) ("Failure by any person without adequate excuse to obey a subpoena served upon any such person may be deemed a contempt of the Court.").

We do not consider matters not specifically and distinctly raised and argued in the opening brief. *See Padgett v. Wright*, 587 F.3d 983, 985 n.2 (9th Cir. 2009) (per curiam).

Jonas's remaining contentions are unpersuasive.

AFFIRMED.