

NOT PRECEDENTIAL

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 25-2060

SYLVESTER TUOHY; YONGJIE TUOHY

v.

DEPT. OF TAXATION, STATE OF NJ

Sylvester Tuohy, Appellant

On Appeal from the United States District Court
for the District of New Jersey
(D.C. Civil Action No. 3:24-cv-08269)
District Judge: Honorable Zahid N. Quraishi

Submitted Pursuant to Third Circuit LAR 34.1(a)
February 2, 2026
Before: HARDIMAN, FREEMAN, and ROTH, *Circuit Judges*

(Opinion filed: October 15, 2026)

OPINION*

PER CURIAM

* This disposition is not an opinion of the full Court and pursuant to I.O.P. 5.7 does not constitute binding precedent.

Sylvester Tuohy appeals from an order dismissing his complaint for lack of subject-matter jurisdiction. We will affirm, though on alternate grounds.¹

I.

Tuohy disagrees with the New Jersey Division of Taxation’s assessment of his state-tax liability for tax year 2014. He sought review of that assessment in the Tax Court of New Jersey, which upheld it. *See Tuohy v. Dir., Div. of Taxation*, 32 N.J. Tax 561 (N.J. Tax. Ct. 2022). He then unsuccessfully sought review of the Tax Court’s ruling in the New Jersey appellate courts. *See Tuohy v. Dir., Div. of Taxation*, No. A-2692-21, 2023 WL 4166596 (N.J. Super. Ct. App. Div. June 26, 2023), *cert. denied*, 317 A.3d 929 (N.J. 2024).

Tuohy later filed pro se the civil action at issue here and raised what appear to be the same challenges to his 2014 state-tax liability that he unsuccessfully raised in state court. Those challenges related to New Jersey’s tax treatment of retirement plan contributions, capital losses, and alimony payments. Tuohy claimed that these issues are treated differently under federal law and that New Jersey should treat them differently too. Tuohy invoked the District Court’s federal-question jurisdiction and requested the return of \$866 in taxes that he paid as well as a “ruling for future years” on these issues.

The Division filed a motion to dismiss the complaint on numerous grounds, including that the District Court lacked subject-matter jurisdiction under the *Rooker-*

¹ Sylvester Tuohy’s wife, Yongjie Tuohy, was a plaintiff in the District Court but is not a party on appeal. We thus refer herein only to Sylvester Tuohy.

Feldman doctrine² as well as the Tax Injunction Act, 28 U.S.C. § 1341, and the related comity doctrine. The court agreed that it lacked jurisdiction under the *Rooker-Feldman* doctrine and dismissed the complaint on that basis. Tuohy appeals.³

II.

We will affirm the court’s dismissal for lack of subject-matter jurisdiction, though not under the *Rooker-Feldman* doctrine. That doctrine is a narrow one that deprives the district courts of jurisdiction only when, inter alia, the plaintiff “complains of injuries caused by [a] state-court judgment[.]” *Vuyanich v. Smithton Borough*, 5 F.4th 379, 385 (3d Cir. 2021) (quoting *Great W. Mining*, 615 F.3d at 166).

In this case, the injury that Tuohy complains of is the Division’s assessment of his state-tax liability for tax year 2014. That injury was caused by the Division, not a state court judgment. The fact that the state courts declined to redress that injury does not mean that their judgments caused it. *See Vuyanich*, 5 F.4th at 386; *Great W. Mining*, 615 F.3d at 166-67. Their judgments might instead bar this suit as a matter of preclusion law. *See Vuyanich*, 5 F.4th at 385; *Great W. Mining*, 615 F.3d at 166, 170. But the Division does not raise that issue and we need not consider it because we agree with the Division’s alternative arguments that Tuohy’s suit is barred by the Tax Injunction Act and the comity doctrine.

² *See Rooker v. Fid. Trust Co.*, 263 U.S. 413 (1923); *D.C. Ct. of Appeals v. Feldman*, 460 U.S. 462 (1983).

³ We have appellate jurisdiction under 28 U.S.C. § 1291. We review questions of subject-matter jurisdiction de novo. *See Great W. Mining & Min. Co. v. Fox Rothschild LLP*, 615 F.3d 159, 163 (3d Cir. 2010).

The Tax Injunction Act provides that “[t]he district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State.” 28 U.S.C. § 1341. And “[m]ore embracing than the [Act], the comity doctrine applicable in state taxation cases restrains federal courts from entertaining claims for relief that risk disrupting state tax administration.” *Levin v. Com. Energy, Inc.*, 560 U.S. 413, 417 (2010) (citing *Fair Assessment in Real Est. Ass’n v. McNary*, 454 U.S. 100 (1981), which holds that “the principle of comity bars federal courts from granting damages relief in such cases,” *id.* at 107). “Taken together, the Tax Injunction Act and the Supreme Court’s decision in *McNary* make it clear that a federal court cannot entertain a suit posing either an equitable or a legal challenge to state or local taxes . . . if a sufficient remedy . . . is available in state court.” *Kerns v. Dukes*, 153 F.3d 96, 101 (3d Cir. 1998).⁴

The Tax Injunction Act and the comity doctrine bar the relief that Tuohy seeks in this case. That relief is of two kinds. First, Tuohy requests the return of \$866 in taxes that he already paid. Most courts subscribe to what one commentator calls the “better view” that requests for a tax refund are barred directly by the Act. 17A Charles Alan Wright, Arthur R. Miller & Vikram David Amar, *Federal Practice and Procedure* § 4237 (3d ed. 2025); *see also id.* n.56 (collecting cases). We do not appear to have addressed

⁴ Tuohy has not challenged the sufficiency of New Jersey’s remedy, and we previously held that New Jersey provides a sufficient remedy for purposes of the Act. *See Sipe v. Amerada Hess Corp.*, 689 F.2d 396, 404-07 (3d Cir. 1982); *Exxon Corp. v. Hunt*, 683 F.2d 69, 74 (3d Cir. 1982). The mere fact that the New Jersey courts declined to provide relief in Tuohy’s case does not mean that his remedy in those courts was insufficient. *See Gass v. Cnty of Allegheny*, 371 F.3d 134, 139 (3d Cir. 2004).

that issue, and we need not do so here because requests for monetary relief are separately barred by the comity doctrine. *See McNary*, 454 U.S. at 107.

Second, Tuohy requested a “ruling for future years” on the tax issues that he claims federal law requires New Jersey to treat differently. This request amounts to one for a declaratory judgment, and “the Tax Injunction Act bars federal courts from hearing declaratory judgment actions in state tax cases.” *Kerns*, 153 F.3d at 101 (citing *California v. Grace Brethren Church*, 457 U.S. 393, 407 (1982)).

III.

For these reasons, we will affirm the District Court’s dismissal of this suit for lack of subject-matter jurisdiction on the alternate grounds that the suit is barred by the Tax Injunction Act and the comity doctrine.