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October 27, 2026

VIA CERTIFIED, REGULAR & ELECTRONIC MAIL
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Re: In the Matter of Gary T. Steele
Docket No. DRB 26-172
District Docket No. XB-2022-0012E
LETTER OF ADMONITION

Dear Mr. Steele:

The Disciplinary Review Board (the Board) has reviewed your conduct in the above matter and has concluded that it was improper. Following a review of the record, the Board determined to impose an admonition for your violation of RPC 1.1(a) (engaging in gross neglect) and RPC 1.3 (lacking diligence). As more specifically detailed below, the Board determined to dismiss the remaining allegations in the complaint.

Specifically, in or around January 2015, Alan and Phyllis Irwin (singularly, Alan or Phyllis) retained you to prepare their estate planning

documents, including their last wills and testament, which designated each other as their primary beneficiaries. When Phyllis died in 2017, Alan, as executor, retained you to assist him in administering her estate. In connection with that representation, Alan instructed you to file an inheritance tax return for Phyllis's estate, even though, as a Class A beneficiary, he owed no such taxes. See N.J.S.A. 54:34-2(b). Specifically, at the outset of the representation, Alan "broached the subject" of the inheritance tax return, informing you that he sought to establish a "stepped up" cost basis for the potential sale or leasing of Phyillis's estate assets that he had inherited, including their marital home. Moreover, after you purportedly explained to Alan the benefits and disadvantages of filing that return, Alan persisted that you take such action.

Thereafter, between September 20, 2017 and August 5, 2018, you failed to perform any meaningful work in furtherance of the representation, despite Alan's deteriorating health. Rather, during that timeframe, you claimed that you merely called Alan to "see how he was," without attempting to fulfill your client's directive to file the inheritance tax return for Phyllis's estate. Indeed, you were not spurred into action until Alan informed you, on August 6, 2018, that he would soon enter hospice care. Nevertheless, in late August 2018, even after you directed your subordinate attorney to prepare the inheritance tax return, you failed to ensure that the attorney promptly completed that task. When Alan died on September 1, 2018, you still had not yet filed the inheritance tax return.

Further, based on the uncontroverted testimony of your own expert during the ethics hearing, including her interpretation of the IRS Bulletin, nothing in the record indicates that the filing of an inheritance tax return for Phyllis's estate would have resulted in no legitimate, tax planning benefit to Alan, during his lifetime. However, rather than allow Alan to reap whatever benefits may have resulted from the filing of that return, you grossly mishandled the representation by failing to file that instrument until May 25, 2019, more than eight months after Alan's death and more than eighteen months after the November 16, 2017 filing deadline. See N.J.A.C. 18:26-9.1(a) (stating that all New Jersey inheritance tax returns must be filed within eight months of a decedent's death).

Compounding your mishandling of the representation, you made no attempt to arrange for Alan to execute a refunding bond and release in favor of Phyllis's estate, even after you learned, in June 2017, that Alan had begun taking estate distributions. Had you timely filed the inheritance tax return and ensured that Alan had complied with his legal obligation to execute a refunding bond

and release, you could have concluded the administration of Phyllis's estate, without the need to appoint a successor executor, and allowed Alan, before his death, to receive the potential benefits of the inheritance tax return. Thus, based on the foregoing, the Board determined that you violated RPC 1.1(a) and RPC 1.3. by grossly mishandling your representation of Alan – in his capacity as Phyllis's estate executor – and, by extension, the estate itself.

The Board determined to dismiss the charge that you violated RPC 1.5(a), which provides that a lawyer's fee shall be reasonable, by charging legal fees to Alan's estate connected to the May 2019 filing of the inheritance tax return for Phyllis's estate. Based on the record before the Board, you did not appear to have charged an unreasonable hourly rate or otherwise accumulate excessive billable hours to complete that task. Although the hearing panel observed that, by May 2019, your legal fees for that work could not have benefitted Alan, who had died several months earlier, and did not appear to benefit his estate, the Board was unable to reach that same conclusion, by clear and convincing evidence, on the record before it.

Next, the Board determined to dismiss the charge that you violated RPC 1.16(d), which requires a lawyer to return client property and to refund an unearned retainer fee upon termination of the representation. This charge was premised upon the theory that you failed to refund your legal fees connected to the preparation of the inheritance tax return for Phyllis's estate. However, because you did not appear to have received any fees for that work from Alan's executor, the Board dismissed that charge as inapplicable to this matter.

The Board also dismissed the charge that you violated RPC 1.4(a), which requires a lawyer to inform a prospective client of how, when, and where the client may communicate with the lawyer. It is well-settled that RPC 1.4(a) applies only to prospective clients and not to existing clients. See In the Matters of Adam Luke Brent, DRB 19-372 and DRB 19-452 (August 3, 2020) (dismissing an RPC 1.4(a) charge concerning an attorney's failure to communicate with an existing rather than a prospective client), so ordered, 244 N.J. 274 (2020). Here, given the lack of evidence that you failed to provide the information required by RPC 1.4(a) to any prospective clients, we likewise dismiss the charge as inapplicable to this matter.

Last, the Board dismissed the charges that you violated RPC 1.15(c) and RPC 1.16(d) by continuing to maintain the remaining marital home sale escrow funds, "without legal justification or excuse." In the Board's view, the record established that you had a good faith legal basis for continuing to maintain those escrow funds. Specifically, as your expert testified, you reasonably refused to disburse those funds to Alan's estate until you received an executed refunding bond and release from Alan's executor, given that Alan had taken all of Phyllis's estate assets prior to his death, without having signed such an instrument, as N.J.S.A. 3B:23-24 requires to protect Phyllis's estate from any potential claims. Although you, at times, unsuccessfully requested that Alan's executor allow you to take your outstanding legal fees from the escrow funds, those requests did not vitiate your otherwise reasonable position that Alan's executor execute the refunding bond and release in favor of Phyllis's estate, a requirement not addressed by the escrow agreement required by the title company for the marital home buyers. Accordingly, given the lack of clear and convincing evidence that you failed to either (1) remit those entrusted upon the termination of the representation, without legal justification, pursuant to RPC 1.16(d), or (2) separately maintain the disputed escrow funds, pursuant to RPC 1.15(c), the Board determined to dismiss those charges.

In imposing only an admonition, the Board accorded mitigating weight to the injuries you sustained in March 2017, your lack of support staff in 2017 and 2018, and your involvement in an unrelated litigation matter sometime between 2018 and 2019.

Further, although you had a prior admonition, in connection with misconduct that occurred in 2005, the Board did not enhance the discipline because the misconduct in that matter was remote in time, having occurred more than twenty years ago.

Your conduct has adversely reflected not only on you as an attorney but also on all members of the bar. Accordingly, the Board has directed the issuance of this admonition to you. R. 1:20-15(f)(4).

A permanent record of this occurrence has been filed with the Clerk of the Supreme Court and the Office of Board Counsel. Should you become the subject of any further discipline, this admonition will be taken into consideration.

The Board also has directed that the costs of the disciplinary proceedings be assessed against you. An invoice of costs will be forwarded to you under separate cover.

Very truly yours,

/s/ Timothy M. Ellis

Timothy M. Ellis
Chief Counsel

TME/akg

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Associate Justices
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Hon. Mary Catherine Cuff, P.J.A.D. (Ret.), Chair
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