

**VIRGINIA:**

**IN THE CIRCUIT COURT FOR THE COUNTY OF ARLINGTON**

**VIRGINIA STATE BAR EX REL  
FOURTH DISTRICT, SECTION II COMMITTEE  
VSB Docket No. 24-042-131173**

**Complainant,**

**v.**

**Case No. CL24-1854**

**JONATHAN DEAN COX  
4818 24th St N  
Arlington, Virginia 22207**

**Respondent.**

**AGREED DISPOSITION MEMORANDUM ORDER  
PUBLIC REPRIMAND WITH TERMS**

This matter came to be heard on August 7, 2024, before a Circuit Court Three-Judge panel, upon the joint request of the parties for the Court to accept the Agreed Disposition endorsed by the parties and offered to the Court as provided by the Rules of the Supreme Court of Virginia. The panel consisted of the Honorable Randy I. Bellows, Judge of the Nineteenth Judicial Circuit, Designated Chief Judge; the Honorable Daryl L. Funk, Judge of the Twenty-Sixth Judicial Circuit; and the Honorable John S. Martin, Judge of the Fifteenth Judicial Circuit. Jonathan Dean Cox, Respondent, was present and was represented by counsel Daniel S. Schumack. The Virginia State Bar appeared through its Bar Counsel Renu M. Brennan. The Chief Judge polled the members of the panel as to whether any of them were aware of any personal or financial interest or bias which would preclude any of them from fairly hearing the matter to which each judge responded in the negative. Court Reporter Jennifer Thomas of Chandler and Halasz Stenographic Reporters, P. O. Box 1975, Mechanicsville, VA 23116,

telephone 704-730-1222, after being duly sworn, reported the hearing and transcribed the proceedings.

**WHEREFORE**, upon consideration of the Agreed Disposition, the Certification, Respondent's Answer, the certification that Respondent has no disciplinary record, the arguments of the parties, and after due deliberation,

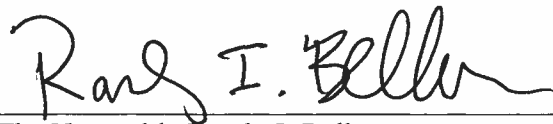
It is **ORDERED** that the Circuit Court accepts the Agreed Disposition, and the Respondent shall receive a sanction of a Public Reprimand with Terms. The Agreed Disposition is attached to and incorporated in this Memorandum Order.

It is further **ORDERED** that the sanction is effective August 7, 2024.

The Clerk of the Disciplinary System shall assess costs pursuant to ¶13-9 E. of the Rules.

A copy teste of this Order shall be mailed to Jonathan Dean Cox, Respondent, at his last address of record with the Virginia State Bar, 4818 24th St. N., Arlington, Virginia 22207; with an attested copy to Renu M. Brennan, Bar Counsel, Virginia State Bar, 1111 East Main Street, Suite 700, Richmond, VA 23219-0026; to Daniel S. Schumack, Respondent's Counsel, at Schumack + Guggenheim PLLC 3900 Jermantown Rd Ste 300, Fairfax, Virginia 22030-4900; and to the Clerk of the Disciplinary System, Virginia State Bar, 1111 East Main Street, Suite 700, Richmond, Virginia 23219-0026.

ENTERED THIS 7 DAY OF AUGUST, 2024.



\_\_\_\_\_  
The Honorable Randy I. Bellows  
Chief Judge Designate

SEEN AND AGREED TO:

*Renu Brennan*

---

Renu M. Brennan (#44529)  
Bar Counsel  
Virginia State Bar  
1111 E. Main Street, Suite 700  
Richmond, VA 23219-0026  
(804) 775-0575  
[rbrennan@vsb.org](mailto:rbrennan@vsb.org)

*Daniel S Schumack*

---

Daniel S. Schumack (#28729)  
Counsel for Respondent  
Schumack + Guggenheim PLLC  
3900 Jermantown Rd Ste 300  
Fairfax, Virginia 22030-4900  
(703) 934-4656

VIRGINIA:

IN THE CIRCUIT COURT FOR THE COUNTY OF ARLINGTON

VIRGINIA STATE BAR EX REL  
FOURTH DISTRICT, SECTION II COMMITTEE  
VSB Docket No. 24-042-131173  
Complainant,

v.

Case No. CL24-1854

JONATHAN DEAN COX  
4818 24th St N  
Arlington, Virginia 22207  
Respondent.

**AGREED DISPOSITION  
PUBLIC REPRIMAND WITH TERMS)**

Pursuant to the Rules of the Supreme Court of Virginia, Part 6, Section IV, Paragraph 13-6.H, the Virginia State Bar, by Renu M. Brennan, Bar Counsel; Jonathan Dean Cox, Respondent; and Daniel Sean Schumack, Respondent's counsel, hereby enter into the following Agreed Disposition arising out of the referenced matter.

**I. STIPULATIONS OF FACT**

1. Respondent was admitted to the Virginia State Bar ("VSB") in 2017. At all relevant times, Respondent was a member of the VSB.
2. Prior to 2020, Respondent worked as an associate at Acorn Estate Planning, PLLC. In 2020, Respondent started his own firm, NOVA Estate Planning.

**ESTATE OF RGG**

3. On May 27, 2021, Respondent qualified as the Administrator c.t.a. of the Estate of RGG. RGG passed away on September 23, 2020. RGG's son and daughter were the only beneficiaries. Respondent listed two assets with a total value of \$60,000: a checking account and a car. Respondent should not have listed the car,

which was assigned to RGG's Revocable Trust prior to RGG's death.

4. Pursuant to Virginia Code § 64.2-508(F),<sup>1</sup> Respondent was required to record an affidavit of notice in the Clerk's Office on or before September 27, 2021.
5. Respondent was also required to submit an inventory by September 27, 2021.
6. Respondent did not file the affidavit of notice or the inventory by September 27, 2021.
7. By letter dated October 8, 2021, the Office of the Commissioner of Accounts for Arlington County (COA) advised Respondent that the COA would issue a summons if Respondent did not file the affidavit of notice and inventory by November 8, 2021.
8. Respondent did not respond to the letter or file the affidavit of notice and inventory by November 8, 2021.
9. On November 17, 2021, pursuant to Va. Code § 64.2-1215(A)<sup>2</sup>, the COA issued a summons ("First Summons") for Respondent's failure to submit the affidavit of notice or inventory since September 27, 2021.

---

<sup>1</sup> Virginia Code Sec. 64.2-508 Written notice of probate, qualification, and entitlement to copies of inventories, accounts, and reports to be provided to certain parties

F. The personal representative or proponent of the will shall record within four months in the clerk's office where the will is recorded an affidavit stating (i) the names and addresses of the persons to whom he has mailed or delivered notice and when the notice was mailed or delivered to each or (ii) that no notice was required to be given to any person. The commissioner of accounts shall not approve any settlement filed by a personal representative until the affidavit described in this subsection has been recorded. If the personal representative of an estate or the proponent of a will is unable to determine the name and address of any person to whom notice is required after the exercise of reasonable diligence, a statement to that effect in the required affidavit shall be sufficient for purposes of this subsection. Notwithstanding the foregoing provisions, any person having an interest in an estate may give the notice required by this § and record the affidavit described in this subsection. If this subsection has not been complied with within four months after qualification, the commissioner of accounts shall issue, through the sheriff or other proper officer, a summons to such fiduciary requiring him to comply, and if the fiduciary does not comply, the commissioner shall enforce the filing of the affidavit in the manner set forth in §64.2-1215. (Virginia Statutes (2024 Edition)).

<sup>2</sup> § 64.2-1215. Power of commissioner of accounts to enforce the filing of inventories

A. If any fiduciary fails to make the return required by §64.2-1300, the commissioner of accounts shall issue, through the sheriff or other proper officer, a summons to the fiduciary requiring him to make such return. If the

10. On November 29, 2021, the First Summons was served on Respondent.
11. By letter dated December 28, 2021, and received by the COA on January 7, 2022, Respondent submitted the inventory listing the two assets, a car and checking account, in the amount of \$98,716.39.
12. On April 26, 2022, the COA notified Respondent of additional probate tax due because the inventory reflected that the value of RGG's Estate was \$98,716.39 instead of \$60,000 as initially estimated by Respondent when he qualified as Administrator in May 2021.
13. On April 26, 2022, the COA also notified Respondent that he had to file a "Trustee Affidavit" and provide pages of a beneficiary Trust Agreement.
14. On May 5, 2022, Respondent filed the affidavit of notice, which was due September 27, 2021 and required by the First Summons, the response to which was due December 28, 2021. The affidavit reflected that Respondent had provided notice to the two beneficiaries on June 10, 2021.
15. On May 24, 2022, the COA approved the inventory.
16. By letter dated May 27, 2022, the COA requested an affidavit of trust, first page of the trust, trust page reflecting appointment of trustees, and signature page of the trust. The COA further stated that Respondent was required to file an amended affidavit of notice

---

fiduciary fails to make the required return within 30 days after the date of service of the summons, the commissioner of accounts shall report the fact to the circuit court. The court shall immediately issue a summons to the fiduciary requiring him to appear and shall, upon his appearance, assess a fine against the fiduciary in an amount not to exceed \$500 unless excused for sufficient reason. If, after his appearance before the court, the fiduciary continues to fail to make the required return within such time as the court may prescribe, the fiduciary shall be punished for contempt of court.

including the trustees of the trust. The COA requested that Respondent submit all items within 30 days.

17. Respondent did not submit any of the items requested by June 27, 2022.
18. The first account was due on or before September 21, 2022.
19. Respondent did not file the first account on or before September 21, 2022.
20. On November 15, 2022, the COA issued a second summons (“Second Summons”) to Respondent because he had not produced any accounting since being appointed over one- and one-half years earlier in May 2021. By the Second Summons, the COA directed Respondent to produce, within 30 days to her, a full statement of all receipts and disbursements accompanied by vouchers.
21. On November 21, 2022, the Arlington County Sheriff’s Office served Respondent with the Second Summons.
22. Respondent did not submit a timely response to the Second Summons.
23. On January 19, 2023, almost four months after the due date, Respondent filed the first account. The first account was deficient.
24. By letter dated March 13, 2023, the COA advised Respondent of the deficiencies in his first account, including the failure to include necessary bank statements and beneficiary receipts, and the COA outlined other missing information first requested by the COA by letter dated May 27, 2022, as stated herein, including an amended affidavit of notice and affidavit of trust. The COA requested a response within 30 days.
25. Respondent did not respond to the COA.

26. Accordingly, pursuant to Va. Code § 64.2-1215(A), the COA issued a third summons (“Third Summons”) to Respondent, this time for failure to file any proper accounting in almost two years since his qualification on May 27, 2021.
27. On May 18, 2023, the Sheriff of Arlington County (Sheriff) served the Third Summons on Respondent’s father at Respondent’s usual place of abode.
28. Respondent did not respond to the Third Summons.
29. Respondent also failed to file the second account due September 24, 2023.
30. On December 6, 2023, the COA filed a report with the Circuit Court of Arlington County (Court).
31. By Order entered December 13, 2023, the Court issued a Rule to Show Cause to Respondent for his failure to file a proper first account. The Rule was returnable January 19, 2024.
32. Respondent made no efforts either to communicate with the COA or address the Rule to Show Cause.
33. On January 16, 2024, pursuant to, and as required by, Va. Code § 64.2-1215(B)<sup>3</sup>, the COA reported the matter to the bar.
34. On January 18, 2024, the day before the Show Cause hearing, Respondent appeared at the COA’s office prior to closing. Respondent hoped to resolve some or all of the issues to be addressed at the Show Cause hearing and avoid the hearing. Respondent asked

---

<sup>3</sup> Va. Code § 64.2-1215. Power of commissioner of accounts to enforce the filing of inventories

B. Whenever the commissioner of accounts reports to the court that a fiduciary who is an attorney-at-law licensed to practice in the Commonwealth has failed to make the required return within 30 days after the date of service of a summons, the commissioner of accounts shall also mail a copy of his report to the Virginia State Bar. Virginia Code Sec. 64.2-1215 Power of commissioner of accounts to enforce the filing of inventories (Virginia Statutes (2024 Edition)).



the auditor what documents he needed to provide, stating that he believed he only needed to provide an affidavit of trust. The auditor explained that the hearing would go forward the next day as scheduled. Respondent asserts that he thus did not provide the auditor with his file, which he had in his briefcase. Respondent only provided the auditor with a copy of the summons and signed documents with which he was served. The auditor reviewed her letter of March 13, 2023, which detailed all documentation required, with Respondent.

35. The next day, Respondent appeared at the hearing with his file.
36. By Order entered January 19, 2024, the Court continued the hearing on the Rule to Show Cause to February 2, 2024 to give the COA time to review the documents provided by Respondent and determine whether they were responsive to the Third Summons and Report.
37. By Order entered February 2, 2024, the Court continued the matter to February 16, 2024, noting that “the Court was advised that certain improvements in compliance noted – but not completed.”
38. By email dated February 6, 2024, Respondent told the auditor, in part:

I have corrected all deficiencies (except one, detailed immediately hereafter) and have the checks written for the penalty fees due to the Commissioner as well as the fiduciary refund for [RGG’s] estate.  
\*\*\*  
I will be dropping everything else off in-person at the Commissioner’s office tomorrow afternoon prior to 3:30 pm.
39. As of the date of his email, and contrary to his representation, Respondent had not corrected all but one of the deficiencies in RGG’s Estate.
40. Moreover, Respondent did not provide the checks for the fiduciary refund for RGG’s Estate by February 7, as Respondent stated he would in his email. Rather, he transferred

the funds on February 15, 2024, which was more than a week later and the day before the continued hearing.

41. By Order entered February 16, 2024, the Court dismissed the Rule to Show Cause and removed the matter from its docket. The Order noted that Respondent had refunded all forfeited fiduciary fees and filed a proper first account, and the Court ordered Respondent to report the status of the administration of RGG's Estate to the COA every 30 days until the matter is closed.

#### **ESTATE OF DLK**

42. On June 24, 2021, Respondent qualified as the Administrator of the Estate of DLK. Respondent listed the two known heirs, decedent's brother and sister. The estate was valued at approximately \$150,000 based on the decedent's interest in his mother's estate.
43. One week later, by emails exchanged July 1 and 2, 2021, another heir, decedent's niece contacted Respondent, and she advised that she had a sister who may also be an heir. Respondent followed up by emails to decedent's sister advising of the contact and requesting information of all siblings and their children, as well as a family tree.
44. Respondent's deadline to file the inventory and affidavit of notice was October 24, 2021.
45. Respondent did not file the inventory or affidavit of notice by October 24, 2021.
46. By letter dated November 5, 2021, the COA advised Respondent that the COA would issue a summons if Respondent did not respond or file an affidavit of notice or inventory by December 6, 2021.
47. Respondent did not respond to the COA. Respondent did not submit the required filings by December 6, 2021.

48. On December 17, 2021, the COA issued a summons (First Summons). The Sheriff served the First Summons on Respondent by delivering the First Summons to Respondent's mother at Respondent's usual place of abode on December 22, 2021.
49. By letter dated January 17, 2022, and received by the COA on January 19, 2022, Respondent submitted the inventory reflecting assets of \$140,000 under his control.
50. On May 6, 2022, Respondent filed the overdue affidavit of notice and list of heirs. He identified decedent's nieces as additional heirs.
51. On May 24, 2022, the COA approved the inventory.
52. By check dated July 11, 2022 decedent's mother's estate paid \$135,238.55 to DLK's Estate. Respondent acknowledged receipt August 4, 2022.
53. The first account was due October 24, 2022.
54. Respondent did not submit the first account by October 24, 2022.
55. By letter dated December 28, 2022, the COA advised Respondent that he had failed to make his required bond payments.
56. By letter dated January 17, 2023, the COA advised Respondent that the first account was almost three months overdue and "directed [Respondent] to submit [his] filings no later than February 16, 2023 or ... be subject to further enforcement proceedings and additional penalty fees, which will be chargeable against [Respondent] personally."
57. On January 18, 2023, Respondent filed the first account.
58. By letter dated February 24, 2023, the COA advised Respondent that the first account had been approved and the next account was due by October 24, 2023.
59. On March 2, 2023, the COA issued a report for the account period June 24, 2021 to June 24, 2022 reflecting that all disbursements to date were proper.

60. On September 7, 2023, Respondent hired an attorney to represent him as Administrator of DLK's Estate to identify DLK's heirs at law.
61. Respondent did not file the second account by the October 24, 2023 deadline.
62. On December 6, 2023, the COA issued a second summons (Second Summons) based on Respondent's failure to file the second account.
63. On December 18, 2023, the Sheriff served the Second Summons on Respondent by delivering the Second Summons to Respondent's father at Respondent's abode.
64. Respondent did not file the second account within 30 days.
65. On January 23, 2024, the COA filed a report with the Court.
66. By Order entered January 25, 2024, the Court issued a Rule, returnable February 2, 2024, to show cause against Respondent for Respondent's failure to file the second account.
67. On January 31, 2024, Respondent filed the second account.
68. By Order entered February 2, 2024, the Court continued the hearing and noted certain compliance.
69. By Order entered February 16, 2024, the Court dismissed the Rule to Show Cause and removed the matter from its docket. The Order noted that Respondent had filed a proper second account, and the Court ordered Respondent to report the status of the administration of DLK's Estate to the COA every 30 days until the matter is closed.

**ESTATE OF MKTL**

70. On June 6, 2022, Respondent qualified as the Administrator c.t.a. of the Estate of MKTL. The beneficiary of the MKTL Estate is a living trust.

71. Respondent did not file the inventory by the due date of October 6, 2022.
72. By letter dated November 7, 2022, the COA reminded Respondent that the inventory was due.
73. Respondent did not respond to the COA.
74. On January 18, 2023, Respondent filed the inventory listing about \$30,000 in assets including checking and savings accounts.
75. By letter dated June 28, 2023, the COA advised Respondent that all current trustees of the living trust were required to complete an affidavit of trust. The COA further advised that, because the living trust was the beneficiary, Respondent needed to file a supplemental affidavit of notice showing one of the trustees.
76. Respondent did not file the first account by the due date of October 6, 2023.
77. On December 6, 2023, the COA issued a summons to Respondent for failure to file any proper accounting since his qualification 18 months prior.
78. On December 18, 2023, the Sheriff served the summons on Respondent by delivery to Respondent's father at Respondent's abode.
79. Respondent did not respond to the summons.
80. On January 23, 2024, the COA filed a report with the Court. A show cause was scheduled for February 2, 2024.
81. By Order entered January 25, 2024, the Court issued a Rule, returnable February 2, 2024, to show cause against Respondent for Respondent's failure to file a proper account.
82. On February 2, 2024, Respondent filed the affidavit of trust.
83. By Order entered February 2, 2024, the Court continued the hearing to February 16 and noted that it was apprised of certain compliance improvements permitting a short

extension.

84. By letter dated February 6, 2024, the COA requested additional documentation, bank statements, the original affidavit of trust, and penalty fees. The COA advised as to additional items to be reflected on Respondent's accounting schedules and summary and provided other guidance.
85. By Order entered February 16, 2024, the Court dismissed the show cause and required Respondent to submit monthly status reports until the matter is closed and complete administration of the MKTL Estate by August 31, 2024. The Order reflected that Respondent forfeit all fiduciary fees and filed a proper first account.

## **II. NATURE OF MISCONDUCT**

Such conduct by Respondent constitutes misconduct in violation of the following provisions of the Rules of Professional Conduct:

### **RGG's Estate**

*By routinely failing to timely submit multiple filings and submissions including the inventory, affidavit of notice, and first and second accounts and*

*By ignoring multiple letters requesting filings and information, including the COA's letters of May 27, 2022 and March 2023 and*

*By filing the inventory, affidavit of notice, and first and second accounts only after multiple letters and summons and*

*By failing to complete the administration of RGG's Estate in almost three years, necessitating a hearing to show cause and*

*By necessitating an Order from the Court requiring Respondent to submit monthly reports until the administration of RGG's Estate is complete, because of Respondent's failure to make basic filings in a simple estate, Respondent violated Rules 1.1 and 1.3(a).*

### **DLK's Estate**

*By routinely failing to timely submit multiple filings and submissions including the inventory, affidavit, and first and second accounts and*

*By making the filings only after reminder letters and service of multiple summons and an order to show cause and*

*By failing to complete the estate from June 2021 to the present and*

*By necessitating an Order from the Court requiring monthly reports until the Estate is complete, Respondent violated Rules 1.1 and 1.3(a).*

**MKTL Estate**

*By routinely failing to timely submit the inventory and affidavit of trust and file the first account and*

*By failing to file any accounting for eighteen months and*

*By requiring a summons and show cause hearing to make progress in the Estate administration and*

*By failing to complete the matter and necessitating a Court Order requiring monthly reports setting a completion date of August 31, 2024, Respondent violated Rules 1.1 and 1.3(a).*

**RULE 1.1 Competence**

A lawyer shall provide competent representation to a client. Competent representation requires the legal knowledge, skill, thoroughness and preparation reasonably necessary for the representation.

**RULE 1.3 Diligence**

(a) A lawyer shall act with reasonable diligence and promptness in representing a client.

**ADDITIONAL FACTS SUBSEQUENT TO MISCONDUCT**

1. On or about July 19, 2024, the Court approved Respondent's third and final accounting with the COA in RGG's Estate. Respondent has also filed his outstanding accountings in the DLK and MKTL Estates. As set forth, Respondent must close administration of the MKTL Estate by August 31, 2024; and close administration of the DLK Estate by December 31, 2024.
2. Respondent acknowledges his missteps and failures in these matters and does not intend to act as a fiduciary in the future.
3. Respondent has hired associates which may serve as fiduciaries. Respondent will

ensure that he adequately supervises the associates, consistent with his ethical obligations, and will provide the support and education necessary to avoid the misconduct that occurred in this matter. Until such time as one or more of Respondent's associates becomes sufficiently experienced in probate administration so as to be qualified to supervise others, Respondent will engage one or more outside lawyers to assist in mentoring associates in probate administration.

### **III. PROPOSED DISPOSITION**

Accordingly Bar Counsel and Respondent tender to the Court for its approval the agreed disposition of a Public Reprimand with Terms as representing an appropriate sanction if this matter were to be heard through an evidentiary hearing by the Court. Bar counsel and Respondent agree that the effective date for the sanction shall be the date of entry of the Court's Order approving this Agreed Disposition. The terms with which Respondent must comply are as follows:

#### **1. NO FURTHER MISCONDUCT**

For a period of one year following the entry of an Order approving this Agreed Disposition for a Public Reprimand with Terms, Respondent will not engage in any conduct that violates the Virginia Rules of Professional Conduct, including any amendments thereto, and/or which violates any analogous provisions, and any amendments thereto, of the disciplinary rules of another jurisdiction in which Respondent may be admitted to practice law. The terms contained in this paragraph will be deemed to have been violated when any ruling, determination, judgment, order, or decree has been issued against Respondent by a disciplinary tribunal in Virginia or elsewhere, containing a finding that Respondent has violated one or more provisions of the Rules of Professional Conduct referred to above, *provided, however*, that the conduct upon which such finding was based occurred within the period referred to above, and provided, further, that such ruling has become final.

#### **2. MCLE**

On or before February 1, 2025, Respondent will complete six (6) hours of continuing legal education credits by attending courses approved by the Virginia State Bar in the subject matter of legal ethics or estates and trust administration in Virginia. Respondent's Continuing Legal Education attendance obligation set forth in this



paragraph will not be applied toward his Mandatory Continuing Legal Education requirement in Virginia or any other jurisdictions in which Respondent may be licensed to practice law. Respondent will certify his compliance with the terms set forth in this paragraph by delivering a fully and properly executed Virginia MCLE Board Certification of Attendance form (Form 2) to Bar Counsel, promptly following his attendance of each such CLE program(s).

### 3. ASSIGNED READING AND CERTIFICATION

Respondent will read in its entirety the 2019 edition of the Manual for Commissioner of Accounts published by Virginia CLE Publications and will certify compliance in writing to Bar Counsel not later than October 1, 2024.

Upon satisfactory proof that all terms and conditions have been met, this matter shall be closed.

If, however, any of the terms and conditions is not met by the deadlines imposed above, Respondent agrees that the alternative disposition is a Certification for Sanction Determination pursuant to Rules of Court, Part Six, Section IV, Paragraphs 13-18.O and 13-20.

If the Agreed Disposition is approved, the Clerk of the Disciplinary System shall assess costs pursuant to ¶ 13-9.E of the Rules.

#### THE VIRGINIA STATE BAR

By: Renu M. Brennan  
Renu M. Brennan  
Bar Counsel

Jonathan Dean Cox  
Jonathan Dean Cox  
Respondent

Daniel Schumack  
Daniel Schumack  
Respondent's Counsel