



MARCH 2022 NEWSLETTER

The IRS Can't Keep Up! by Attorney, John M. Goralka

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We all struggled with a pandemic, political and social turmoil, fires, drought and even flood. Many of us, particularly tax practitioners, experience and continue to endure unprecedented delay with the Internal Revenue Service (the IRS).

The delay affected processing times, refund notices and resulted in random IRS notices and requests. In the Wall Street Journal article, "Good

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News Tax Evaders! The IRS Can't Keep Up!" (Published on February 16, 2022), we learn why. This article outlines the many challenges that the IRS faces in addition to the pandemic. Those challenges include the following...[READ ON](#)

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COVID-19 UPDATE

Digital Assets Need to Be a Part of Your Estate Plan

by Attorney, John M. Goralka



We are continuing to provide our legal services over the telephone and by Video Conferencing. We have limited in office meetings by appointment.



With all the electronic bill paying and online banking that goes on today, it's important to make provisions for them. Otherwise, things could get tough for your loved ones later on.

THOUGHT OF THE DAY



"You cannot discover new oceans unless you lose sight of the shore."

—Andre Gide

Thanks to the Internet, most companies provide you with the option to receive electronic statements, set up auto payments or pay your bills online. Many businesses are in favor of these methods and support online account management and paperless billing. It's less expensive, more convenient and more environmentally friendly for them to send out bills via email than it is to mail them to each customer.

One issue with this type of account management is what will happen with these accounts when you die or become incapacitated? Without physical evidence of your bills or statements for your accounts, how will your successor trustee or family





members be able to manage your bills or finances when the time comes? How will they know about bills due or money owed if they are unable to access your email or online accounts?

Online profiles with personal information, pictures and contacts are increasingly used by all of us. These include Facebook, LinkedIn, Twitter and Instagram. How are these accounts or digital assets handled upon your death or incapacity? [READ ON](#)

Thank You, Alma!

Throughout the pandemic, we relied on the notary services of Alma Jackson, a Notary Public and Certified Signing Agent. Ms. Jackson provides mobile notary services throughout the Sacramento, Yolo and Solano services and has not only helped our clients with notary services needed through the legal help we provide, but she's also become a valuable resource for notary services for some of our clients for many other needs. If you or someone you know are ever in need of a notary, please be sure to contact Alma at (530) 341-2281 or visit her website at www.almathenotary.com. Be sure to let her know you found out about her from the Goralka Law Firm!




ALMA'S MOBILE
NOTARY SERVICES

LOOKING FOR A NOTARY?

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closings.

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Can Cataract Surgery Reduce Your Risk for Developing Dementia?

According to a [recent study conducted by the University of Washington](#), adults who have undergone cataract surgery have shown to have a lower risk of developing dementia. This finding is expanding the medical field's understanding of the connection between brain health and the eyes. For a memory loss disorder that does not have any known treatment options or preventative methods, this discovery can potentially be significant to the quality of life in our aging seniors.



The study found that in adults over the age of 65 years old, nearly 30% had a lower risk of developing dementia for at least 10 years after cataract surgery, compared to those individuals who did not.

According to the lead researcher of the study, Dr. Cecilia Lee, the Klorfine Family associate professor of ophthalmology at UW School of Medicine, there

are a couple of hypotheses that they believe to be the reason why this is the case. [READ ON](#)

Client Testimonial

"To anyone in need of a good trust attorney, I share my personal experience with the John Goralka Law Firm. I am the recently widowed 85-year-old father of a multi-handicapped, legally blind, neurologically impaired adult son and two professional social worker daughters who are severely dysfunctional in our family matters. My trust needs are difficult. Several years ago, after disappointing experiences with trust attorneys, I read in the newspaper an advertisement for a free trust seminar by Mr. Goralka which my wife and I attended. Mr. Goralka spoke for two hours on a variety of life situations and legal ways and maneuvers to avoid and/or protect from those circumstances. We found his knowledge of potential situations and legal solutions astounding. As we left the seminar, my wife asked what I thought and I told her 'After listening to this guy for two hours I think I can pass the bar exam and this is the attorney we need to work with.'

We hired Mr. Goralka in 2016 to rewrite an existing, problematic, special needs trust for our son and a living trust for ourselves. My wife died January 1, 2021 and those trust served me flawlessly. I have currently hired Mr. Goralka to write two new trusts, a special needs trust for my son, and a living trust for me, that will, upon my death, combine to insure the continued support and protection of my 50-year-old son. In this difficult time, I have found Mr. Goralka to be not only legally intelligent but patient, sensitive, and understanding of my situation. He continually strives to ensure the new trust accomplishes my wish wishes and needs and that my son's interests are well represented and protected.

I extend my personal thanks to Mr. Goralka To anyone needing a trust attorney, without reservation, I recommend the Goralka Law Firm."

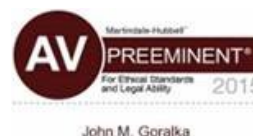
—Jerome C.

Thanks so much for your kind words, Jerome. We are so glad that we were able to be there for your family!

Also, thanks to all of our clients for their business and referrals over the

years. Reviews like these are a reminder about why we do what we do and reaffirms that we are not simply just preparing legal documents, but we're cultivating relationships and really helping families and their loved ones with transformational changes for generations to come.

If you are a client with The Goralka Law Firm, we encourage you to take the time to leave us some feedback and a review online at one (or more) of the following:



RECIPE OF THE MONTH: French Onion Soup

We're fan of soups (can you tell?). Here's another quick and easy soup recipe to make that everyone in the family will love. This is a fantastic option for those cold evenings. What's great is you can freeze the leftovers and have any time!

INGREDIENTS

- 3 Tbsp of butter



- 1 Tbsp of vegetable oil
- 6 medium onions (thinly sliced, approx. 6 cups)
- ½ tsp of sugar
- 3 Tbsp of flour
- 8 cups of light beef broth (half canned, half water)
- 3 Tbsp dry sherry or brandy
- 1 cup of freshly grated Parmesan (or Gruyere) cheese
- Toasted French bread slices

DIRECTIONS

1. In a 4 to 6-quart pot, heat butter with oil over medium heat.
2. Add onions and toss well to coat them well with fat. Reduce heat to low, cover and let cook for 15 minutes until onions are quite wilted and caramelized. There's no need to stir.
3. Uncover pot, increase heat to medium and stir in sugar. Let cook, stirring frequently for about 40 minutes until onions are deep brown.
4. Stir in flour and continue to cook until flour turns the color of the onions (approx. 5 to 8 minutes).
5. Stir in broth. Cover and bring to a boil.
6. Reduce heat and partially cover and let simmer for 30 minutes, stirring occasionally.
7. Stir in sherry (or brandy) and simmer 5 minutes longer.
8. If you have a deep, oven-proof bowl, add toasted French bread slices to the bowl and then soup to cover. Add more toasted French bread slices (or croutons) to cover the surface of the soup. Add shredded Parmesan (or Gruyere) on top and place in the oven at 450 degrees until the cheese has melted and become a bit crusty at the edges.
9. If you do not have an oven-proof bowl, put toasted French bread slices on a baking sheet and add shredded Parmesan (or Gruyere) cheese to the top of bread slices. Place in the broiler until cheese is melted and bubbling. Then pour soup into a bowl of your choice and top with toasted cheese bread.

Enjoy! 😊

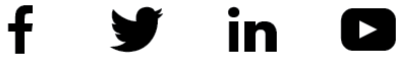
Source: Paul & Phil's Kitchen Wisdom

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NOTE: The client testimonials featured in this newsletter and on our website are from actual clients of The Goralka Law Firm, PC. Their last names have been redacted to protect their privacy. These client testimonials do not guarantee your particular results.