



MARCH 2023 NEWSLETTER

I'm a Pickler Now!

by John M. Goralka, Esq.

A "pickler" is what they call people who play pickleball! 😊

I was late to the game, but in October of last year, my wife, Ainur, and I picked up pickleball, along with her daughter and sister. We even play matches with my associate, Steve Wanderer.

I never gave much thought to pickleball before, but we were late to the trend because apparently it became super popular during the pandemic when people were trying to figure out how to get out and stay active, while having safe and distant human interaction.

So, What is Pickleball?

If I had to describe what pickleball is, I'd sum it up as partners' tennis on a much smaller court (less

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running!) and with a paddle, instead of tennis rackets with strings.



Pickleball is a great sport for older folks or those who may not be able to engage in some more rigorous activity. There's not as much pounding on the knees and the size of the court and the help of your partner makes it a sport that's a bit easier to pick up.

The weather hasn't allowed us to play much lately, but we are excited for it to warm up so we can pick it back up.

There are several parks throughout Sacramento that have pickleball courts, including but not limited to, R. Burnett Miller Park, Eastern Oak Park, Southside Park, and Gibbons Community Park, to name a few. It's important to go early before it starts getting crowded.

I'm not that good at pickleball, if I'm being honest, but it's tons of fun! Have you tried it before?

What You Need to Know About the SECURE Act 2.0 and Your Retirement Accounts

by John M. Goralka, Esq.

THOUGHTS OF THE DAY

“We have two ears and one mouth so that we can listen twice as much as we speak.”

—Zeno

“Watch your thoughts, for they become words. Watch your words, for they become actions. Watch your actions, for they become habits. Watch your habits, for they become character. Watch your character for it becomes your destiny.”

—Lao Tzu





The **SECURE ACT** (**Setting Every Community Up for Retirement Enhancement Act of 2019**) was signed into by Donald Trump on December 20, 2019. As with most revenue acts that propose to provide benefits, the **SECURE Act** took away many tools to delay tax on the distributions from tax deferred retirement accounts. Prior to the **SECURE Act**, retirement accounts could more easily be transferred to future generations on a tax deferred basis with careful planning. After the enactment of the **SECURE Act**, almost all of those planning opportunities were lost.

A second version of the **SECURE Act**, nicknamed the **SECURE Act 2.0**, was signed into law on December 29, 2022. These provisions were intended to improve and clarify the **SECURE Act**. These changes are...

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Happy Anniversary, Hannah!



The Goralka Law Firm's own Hannah Garcia celebrated one year with the firm last month. She started out as a Legal Assistant, assisting with drafting estate plans and has since moved into the Office Manager position, helping train and supervise the firm's support staff and attorneys. Hannah brings over 20 years of administrative and office management experience to the team! She has such a friendly, positive, can-do attitude. She works hard and is constantly helping everyone come together as a team! Congratulations! 🎉

WATCH THIS VIDEO: What is Probate?

If you asked most people, they have heard of a Will, but many don't realize that where there is a Will, there's a... PROBATE!

California, especially, has a very expensive and timely Probate process, which can cause family and loved ones unnecessary stress, heartache, and money. This can all be prevented with a properly drafted and maintained Living Trust. Learn more about what probate is in this short video explanation.



CLIENT TESTIMONIALS

“John Goralka and his team have extensive knowledge of trusts related to disabled children. They are knowledgeable with writing the trust such that our adult child can still receive Medicare benefits.

In addition, Goralka Law Firm devised several related trusts to protect the assets and monies that we are leaving to our child after we pass. I like the way his team explained and walked us through the different documents: financial power of attorney, medical power of attorney, will, and the several trusts.”

—Nadine S.

“This firm is extremely knowledgeable of anything and everything you need to know about protecting your assets, tax liability protection and preparing

“We own a substantial family business. John is our business, tax and estate planning attorney.

When our son was getting married, John prepared for our son a premarital agreement coupled with a confidentiality agreement and asset protected separate property trust. We wanted to protect our family business, in which our son was a part owner and also protect our son’s assets which were substantial. Our son is a successful medical doctor. Years later, our son went through a divorce in Texas. His ex-wife did contest the agreement and went after my son’s assets and his interest in the family business. The judge and even the attorney on the other side of the divorce commented in court how strong

for the future; no matter what your age. They are up to date on every matter and have helped our family settle estates for our grandfather who had assets scattered all over, some of which we didn't even know about before Attorney Goralka found them. We couldn't be more grateful for all of his help and definitely would recommend him."

—Angeline K.

and detail oriented the Premarital Agreement was, which was fully withheld. Thank you, John!"

—Celia P.

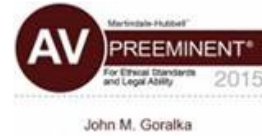


Thanks for these lovely reviews, Angeline, Celia and Nadine. It's a reminder of why we do what we do!

And 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.

Can you do us a huge favor and take a couple minutes of your time to leave us some feedback and a review online at one (or more) of the following websites:





RECOMMENDED RESTAURANT Tower Cafe

Next to the historic Tower Theater on Broadway sits another piece of Sacramento history—the Tower Café. Owner James Seyman founded his worldly fusion eatery on Earth Day 1990, with the intent of bringing the hearts, minds, and appetites of the city's diverse population under one roof.



However you want to escape, Tower Café has the perfect ambience for any occasion. Surround yourself with trees, flowers, and a flowing water fountain as you relax on our lush outdoor patio. Or step inside the Café where you'll be swept into a world of multi-cultural decor and eclectic artwork.

Address & Contact Info

1518 Broadway
Sacramento, CA 95818
916-441-0222

[VIEW MENU](#)



Hours of Operation

Monday & Tuesday: 8am–3pm

Wednesday, Thursday & Sunday:

8am–9pm

Friday & Saturday: 8am–10pm



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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, APC. Their last names have been redacted to protect their privacy. These client testimonials do not guarantee your particular results.