



*Helping successful families,
business owners and real estate
owners achieve their
enlightened dreams.*

The Goralka Law Firm Newsletter
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DECEMBER 2023 NEWSLETTER

Christmas Memories

by John M. Goralka, Esq.

I love the Thanksgiving and Christmas Holidays.



Thanksgiving, then Christmas lights, eggnog, Christmas movies and everyone is happy. As a child, I was one of nine (9) kids. If you needed something such as socks, t-shirts, school supplies, or other items from about September on, my mom would hold those and wrap them as presents under the tree for Christmas. With nine (9) kids, and my

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mom's liberal definition of a present, the tree would rise up from a sea of presents. We decorated the tree together, each of us choosing ornaments to hang. We did have some fancy ornaments, but many were made by siblings and I at school or as different projects. We had a real tree with the pine smell. We would take turns tossing the glittery silver tinsel on the tree to look like ice or snow.

The youngest siblings always seemed to wake up first. While you could observe and even shake presents, gifts were only opened when everyone was there as a group. My parents, and then later my older brother Joe, would pass out each kid's presents to be opened. As the years went by, we would bring our own. We would proceed first for stockings which were, of course, by the fireplace. Stockings were filled with candy, snacks, smaller items and, best of all, gag or joke gifts. One favorite was a talking mounted fish received by my brother Mark.

My mom loved mimosas which ...[READ ON](#)

-John



THOUGHTS OF THE DAY

"Life only comes around once, so do what makes you happy and be with people who make you smile."

- Unknown

"My mission in life is not merely to survive, but to thrive; and to do so with some passion, some compassion, some humor, and some style."

- Maya Angelou

"Stop saying "I wish" and start saying "I will."

- Charles Dickens

**Are You Ready for the Corporate
Transparency Act? It's Ready for You!**
by John M. Goralka, Esq.

On January 1, 2024, the Corporate Transparency Act (CTA) becomes

effective.



Every new Corporation, Limited Liability Company (LLC), Limited Partnership, and any entity whose existence is created by a filing with a Secretary of State in any state must file with the Financial Crimes Enforced Network (FinCEN). Note that there is estimated to be over 32 million entities affected.

This filing will include the business name, current address, state of formation and with more than one person per entity, and tax identification number for the entity. The filing will also include the name, birth date, address and a copy of a government issued photo ID such as a Driver's License or Passport of every direct and indirect owner. The inclusion of this information for indirect owner creates both complexity and a very broad range of persons penalties for failure to comply are high - \$500 a day to \$10,000 and up to two (2) years in jail (per occurrence).

The CTA was enacted on a bipartisan basis on January 1, 2021. The broad definition of an owner and wide range of inclusion appears to be intentional. The stated purpose for the CTA is to combat money laundering and the concealment of illicit funds through "shell" corporations or entities in the United States.

An author, Representative Carolyn B. Meloney, describes the United States as being full of malicious actors who are using shell corporations and entities for...

[LEARN MORE](#)

Please Welcome Carlos M. Alcala

by John M. Goralka, Esq.

Carlos joined our firm as an Associate Attorney. He is a recent McGeorge graduate who brings two years of experience. Carlos will be working on Estate Planning, Trust Administration and Probate and Business Matters. Carlos only joined us this week, but is already making a substantial contribution.



My name is Carlos Alcala, and I have been a proud resident of the West Sacramento Area for many years. As an active member of the community, I find great fulfillment in volunteering and participating in community organizations. I take joy in spending moments with family, immersing myself in classical literature, attending community events or festivals, and participating in rugby with fellow McGeorge School of Law students, alumni, and attorneys in the school's rugby club. My passion for law has been a constant companion since childhood, influenced by remarkable figures such as Cesar Chavez, Dolores Huerta, and my father, Carlos M. Alcala Sr., a Harvard attorney who served as Cesar's head attorney.

READ MORE ABOUT CARLOS

Thoughts from Ainur on Our Wedding Anniversary

by Ainur



As John and I approach our one-year wedding anniversary, I find myself smiling at how swiftly time has flown by with him. It might sound cliché, but time truly seems to speed up when you're genuinely happy. Meeting John, I never imagined the depth and beauty our love would bring into my life. Life, as they say, is about taking risks—only by embracing those risks do we truly discover

what's worth holding onto.

Moving to the US stands as one of the boldest risks and greatest sacrifices I've made thus far. Yet, I'm immensely grateful for the courage that led me to take that leap. It's through such decisions that life unfolds its richest tapestries.

I hold firm to the belief that people who enter our lives are destined to be there, whether as blessings or lessons. John, unquestionably, is my blessing. His presence in my life is a source of constant admiration. As a loving father and husband, he embodies kindness and devotion. His dedication to his profession as a lawyer, marked by hard work and genuine care for his clients, reflects the wonderful person he is in every aspect of life.

Our year together has been a serene yet thrilling journey, filled with absolute bliss. I am overflowing with excitement for the future, knowing that John will be steadfast by my side as we embrace all that lies ahead, exploring the world together.

-Ainur

CLIENT TESTIMONIALS

"When I first needed estate planning services, I contacted the Goralka Law Firm. John and his team were competent, helpful, and always pleasant to work with. Three years later, I needed to make a modification of the original trust, and the team again provided excellent service. Every detail was handled efficiently and clearly explained. I highly recommend this law firm!"

- A.M.

***Video Testimonial - Jim and
Linda's Estate Plan***

"I recently came into quite a bit of money and Attorney Goralka helped me figure out what the tax consequences might be. Attorney Goralka was incredibly thorough during the process of settling the incredibly large estate and I will be forever grateful. He is brilliant and his staff was always on top of everything.

- Jayme D.

"I have used John's services to assist with several matters for me and my family. John's work was professionally excellent and he always took the time to make sure

Jim and Linda have a blended family with specific wishes including protecting the legacy they leave from lawsuits, divorce and creditors. They contacted us to better understand the planning alternatives, and share their experience.



S

ee the video on our YouTube channel: [Jim and Linda's Estate Plan](#)

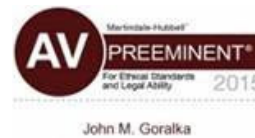
that we understood what would need to be done and that we were comfortable with all the details. In addition to being an expert in his field, John has a great sense of compassion and humor which helps when you are dealing with serious topics like probate, wills and trusts! If you are in need of assistance in any of John's practice areas, he will serve you very well. I would recommend him without hesitation to friends and family requiring legal services.

- Martin K.



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:



DINNER RECIPE OF THE MONTH

Individual Beef Wellingtons

This elegant staple of 1960s dinner parties derives its name from The Duke of Wellington, the nineteenth century English statesman and military officer.

Beef Wellington traditionally is a 2 to 4 pound beef tenderloin topped with mushroom duxelles and foie gras pate, and then encased in puff pastry.



We've simplified the preparation by wrapping individual beef filets.

Makes: 4 servings

Prep Time: 15 minutes

Cook Time: 45 minutes

Total Time: 1 hour

INGREDIENTS FOR THE BEEF

- 4 (6-ounce) thickly cut filet mignons
- 1 teaspoon salt
- 1/2 teaspoon freshly ground black pepper
- 1 tablespoon olive oil
- 4 (1-ounce) slices goose or duck liver, or pork country-style pate
- One-half (17 1/4-ounce package) frozen puff pastry (1 sheet), thawed
- 1 large egg beaten with 2 teaspoons water to make an egg wash

INGREDIENTS FOR THE MUSHROOM DUXELLES

- 1 tablespoon unsalted butter
- 2 tablespoons minced shallots
- 1/2 teaspoon minced garlic
- 10 ounces button mushrooms, wiped clean, stemmed, and finely chopped
- 1/4 teaspoon salt
- 1/8 teaspoon freshly ground white pepper
- 2 1/2 tablespoons dry white wine

COOKING INSTRUCTIONS FOR THE BEEF

1. Preheat the oven to 425 degrees F.
2. Line a baking sheet with parchment paper and set aside.
3. Season both sides of each filet with 1/4 teaspoon of the salt and 1/8 teaspoon of the pepper.
4. Heat the oil in a large heavy skillet over medium-high heat. Add the filets and sear for 1 minute on each side for medium-rare. Transfer to a plate to cool completely.
5. Roll out the puff pastry on a lightly floured surface to a 14-inch square, and cut into 4 (7-inch) squares.
6. Spread one-quarter of the mushroom duxelles (duxelles recipe to follow) on top of each filet and top each with 1 slice of the pate, pressing to flatten.
7. Place one filet, mushroom side down, in the center of a puff pastry square.
8. Using a pastry brush or your finger, paint the inside edges of the pastry with egg wash. Fold the pastry over the filet as though wrapping a package and press the edges to seal. Place the packages seam-side down on the prepared baking sheet.

9. Brush the egg wash over the tops and sides of each package and bake until the pastry is golden brown and an instant-read thermometer registers 140 degrees F for medium-rare, about 20 minutes.
10. Remove from the oven and let rest for 10 minutes before serving.
11. Place the Beef Wellingtons in the center of 4 large plates, and accompany with the sauce. and vegetables of choice.

COOKING INSTRUCTIONS FOR THE MUSHROOM DUXELLES

1. Heat the butter in a medium skillet over medium-high heat.
2. Add the shallots and garlic and cook, stirring, for 30 seconds.
3. Add the mushrooms, salt, and white pepper, reduce the heat to medium, and cook, stirring, until all the liquid has evaporated and the mushrooms begin to caramelize, about 12 minutes.
4. Add the wine and cook, stirring to deglaze the pan, until all the liquid has evaporated. Remove from the heat and let cool before using.

Notes:

This recipe makes 4 servings, but it easily can be doubled or halved. The filets need to be cut about 1 1/2-inches thick to ensure that the meat doesn't dry out or become overcooked while roasting in the oven. If the meat is cut thinner, reduce the oven cooking time appropriately. And if your filets are greater than six ounces, the puff pastry will need to be cut into a larger square in order to envelop the meat completely. If this is the case, you may need two sheets of puff pastry instead of the one called for here. Also, this cooking time plus resting time is for meat that's served medium-rare. If you like your meat more done, increase the initial cooking time in the skillet by another minute or two, and monitor the doneness of the meat from the oven with an instant-read thermometer. Classic sauces, such as Marchand de Vin and Bearnaise, would be delicious accompaniments to these little Beef Wellingtons, as would creamed spinach or steamed asparagus or haricots verts.

Enjoy! 😊

Recipe provided by: Food Network: <https://www.foodnetwork.com/recipes/individual-beef-wellingtons-3646272>

RING IN THE NEW YEAR!

With These Incredible Cocktail Recipes

Cocktails were initially inspired by British punches, which contained spirits, fruit juices, and spices in big bowls. The term “cocktail” was first seen on March 17, 1798, as referenced from a newspaper.



Though the origin of mixed drinks can be traced back to the 17th century, it wasn't clear where, who, and how the “original” cocktail was created.

The first-ever reference to cocktails appeared in a spoof editorial in the Farmer's Cabinet (Amherst, New Hampshire, April 28, 1803). It talked of a “lounger” who, while nursing an 11 a.m. hangover, “Drank a glass of cocktail – excellent for the head...”

But it wasn't until 1806 when The Balance and Columbian Repository of Hudson, New York pinned the definition down to what we know of cocktails today: “A stimulating liquor composed of any kind of sugar, water, and bitters.”

We hope you enjoy these three cocktails as you head into the new year.

DANUBE 75

Ingredients

- Ice
- 1 and 1/2 ounce gin
- 1 ounce apricot juice or nectar
- 1 ounce apricot schnapps
- 1/2 ounce freshly squeezed lemon juice
- 2 to 3 ounces Champagne or sparkling wine
- Glaze Dried Apricots
- 2 and 1/2 cups water
- 1/2 cup sugar
- 2 tablespoons lemon juice
- 3/4 pound dried apricots, halved

Preparation

- In a shaker, combine the ice, gin, apricot juice, apricot schnapps and lemon juice and shake vigorously for 20 seconds.
- Coat the rim of a martini glass with sugar, place a glaze dried apricot half in the bottom of the glass and strain the drink into the glass.

- Top with sparkling wine.
- To make the glaze dried apricots, combine the water, sugar and lemon juice in a saucepan. Bring to a boil over high heat and simmer for 4 to 5 minutes. Reduce the heat to low, add the apricots and simmer for 5 minutes. Remove from the heat and let the apricots sit, uncovered, to plump and soften.
- Note: Apricot liqueur can act as a substitute for apricot schnapps.

LEMON DROP MARTINI

Ingredients

- 1 and 1/2 ounces vodka (choose your favorite vodka)
- 3/4 ounce lemon juice
- 1/2 to 3/4 ounce simple syrup
- 1/2 ounce limoncello
- Garnish: lemon twist

Preparation

- Gather all ingredients and combine them in a cocktail shaker filled with ice.
- Shake the mixture well, then strain the drink into a chilled cocktail glass.
- Garnish your drink with the lemon twist and enjoy!

ROGER VERGE COCKTAIL

Ingredients

- 1/2 ounce orange-flavored triple sec liqueur
- Champagne
- 1/2 ounce Creme de Cassis liqueur Garnish: an orange slice

Preparation

- Pour the Creme des Cassis and orange-flavored triple sec liqueur into a Champagne glass.
- Top it off with ice-cold Champagne, and garnish your drink with the orange slice.

Enjoy! 🥂

IT'S A WONDERFUL LIFE COCKTAIL

Makes for a Merry Christmas

From the Classic Christmas Movie, “It’s a Wonderful Life”.

If only George Bailey could have sipped one of these smooth, creamy cocktails, he would have known right away what a wonderful life he had.



Ingredients

- 3 oz. half-and-half
- 1 and 1/2 oz. Irish cream liqueur
- 1/2 oz. creme de menthe
- Ground cinnamon, for garnish

Preparation

- Fill an old fashioned glass halfway with ice.
- Pour the half-and-half, Irish cream liqueur, and creme de menthe into an ice-filled shaker.
- Shake until cold, then strain into the prepared glass.
- Dust with ground cinnamon.

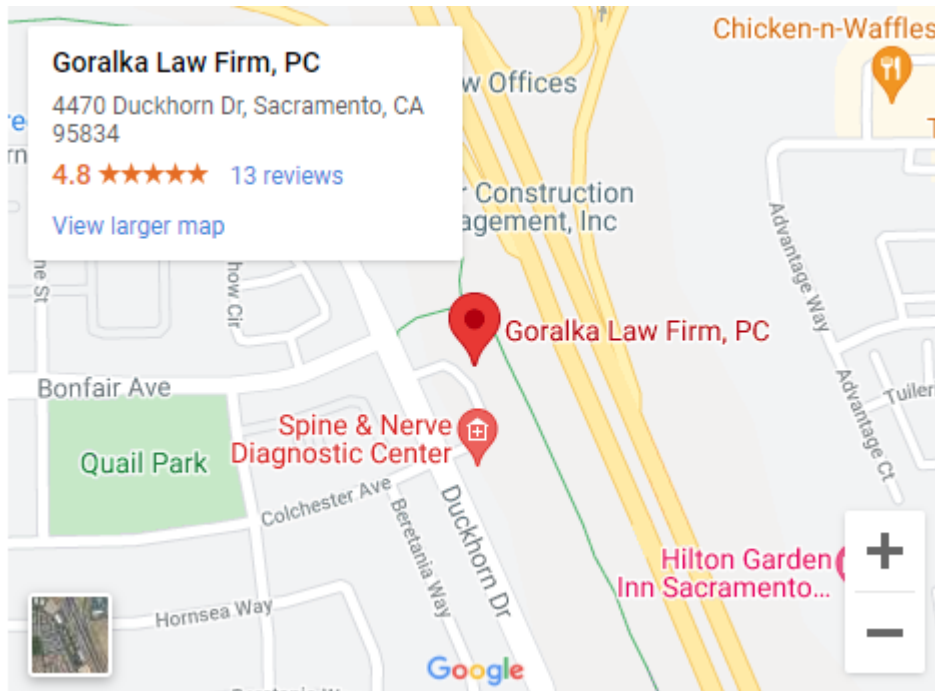
Enjoy! 🍷

This recipe is adapted from Very Merry Cocktails by Jessica Strand. <https://www.wineenthusiast.com/recipe/its-a-wonderful-life-cocktail/>

CONTACT US

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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 full names have been redacted to protect their privacy. These client testimonials do not guarantee your particular results.

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