



We help successful families, business owners and real estate owners minimize income and estate tax, better protect assets and transfer your legacy and family values to the next generation.



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Preserve, Protect & Enhance
Your Legacy

The Goralka Law Firm Newsletter
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APRIL 2024 NEWSLETTER

Easter Memories

by John M. Goralka, Esq.

I hope that you and your families enjoyed a blessed Easter.

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With five brothers and three sisters, Easter was always a special holiday. Easter began the week before when we all decorated Easter eggs with what I think was food coloring: we could dip the eggs in bowls of colored liquid and then draw or decorate the eggs with stickers. My mom would have us dressed for church in special matching outfits. One year, my dad's beeper went off in church and my dad looked around and pretended it was not his.

We would return home for the most amazing brunch. My mom loved mimosas and we could share just a little on Easter. Then we always had an Easter egg hunt. We searched for colored plastic eggs with candy inside. There was always a large box of See's candy circulating the room. Over the years, we noticed that someone was ...[READ ON](#)

-John

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THOUGHTS OF THE DAY

“Life is like riding a bike. To keep your balance, you must keep moving forward.”

- Albert Einstein

“Your role as a leader is to bring out the best in others, even when they know more than you.”

- Dr. Wanda Wallace



“If you are not willing to risk the unusual, you will have to settle for the ordinary.”

- Jim Rohn

The Business Climate in California is Golden!

by John M. Goralka, Esq.

The California business climate is not only healthy, but very robust.



The Tax Foundation 2024 State Business Tax Climate Index lists California as 48th amongst all states, ahead of only New Jersey and New York. However, the Business Finance Council (BFC) notes that California rates number one (1) in terms of innovation and technology. 99.8% of California businesses are small businesses employing 48.8% of the California population. The BFC points to the following five (5) reasons for California businesses friendly environment: (1) large population of 40,223,504 making California the most populous state; (2) diverse customer or client base; (3) access to wide professional network provides greater access to lawyers, accountants and other professionals; (4) a very strong economy, the California GDP is growing so quickly that it is poised to pass Germany and become the forth (4th) largest economy globally after only the United States, China, and Japan; (5) strong infrastructure supporting the highest level of imports compared to other states.

I cannot speak to the statistics, but our experience is that the California economy is very robust with a high level of business mergers and acquisitions without regard to the interest rate changes or high tax rates. We are increasingly busy with business sales and acquisitions and the related tax planning.

We help successful families and business owners minimize income and estate tax, better protect assets and transition client legacies and family values to the next generation. Our goal is to make a transformational change improving the lives of our client families. We recently obtained a \$2.75 million reduction in estate tax with a supplemental estate tax for a farm family and enabled them to pay the remaining tax over a ten (10) year period. This enabled that family to...

[LEARN MORE](#)

California's Tallest Tomb is a Testament for the Need for a Detailed Estate Plan

by John M. Goralka, Esq.

This lesson was only learned after 10 years of litigation.



This article is courtesy of Katie Dowd of SFGate and my brother Bob who sent this to me. California's tallest tomb can be found off Highway 140, near Merced, and features a 68 ft. tall white obelisk.

The tomb is for George Hicks Fancher who arrived in California in 1850. After an unsuccessful attempt at mining, he found great success at farming. His primary crop was wheat and he helped found the Mercy Savings Bank. George was believed to be the wealthiest man in the county at his death in March, 1900. His net estate was worth \$1

Million at that time which would be \$37 Million if adjusted to today's value with inflation.

George never married and had no children. He was survived by siblings, nieces and nephews. George wrote his will on note paper from the Lick House Motel. In part, he provided in his will that "I set apart from my estate for my funeral expenses and proper internment of my remains and a suitable monument to my memory, \$25,000." (Adjusted for inflation this would be \$923,000). This simple act would result in 10 years of litigation.

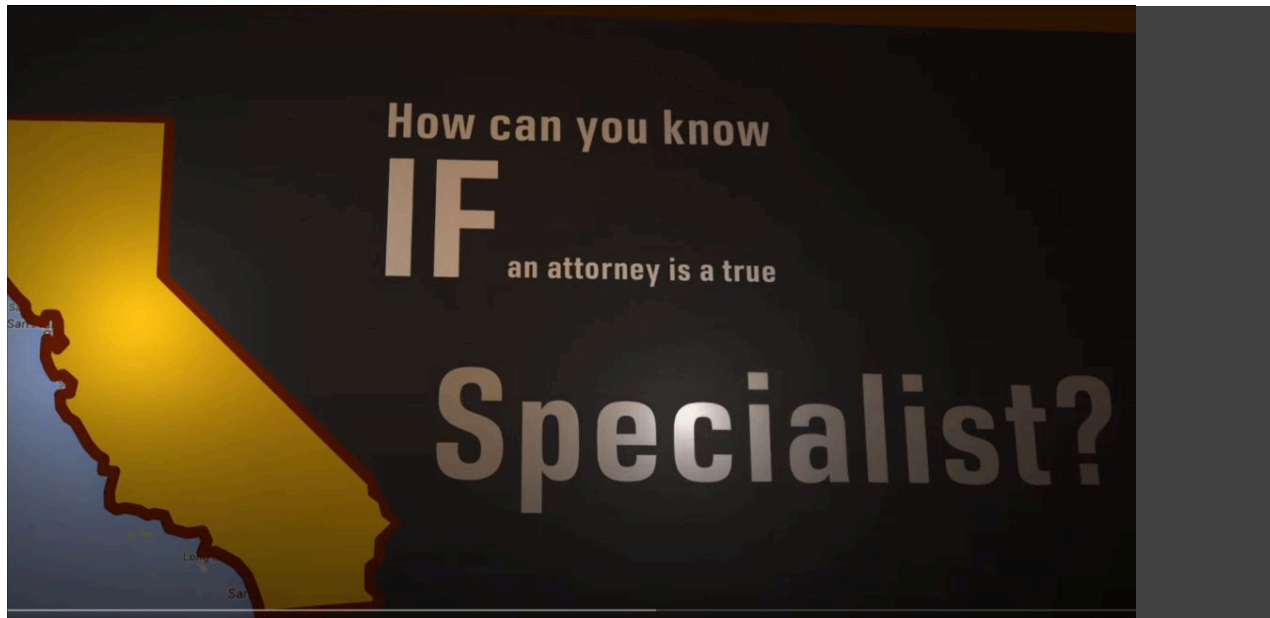
In partial satisfaction for the Memorial, the executor sought to donate \$20,000 to Merced County for a memorial library in George's name. George's brother and others envisioned instead a towering tombstone for George's grave and was sued to prevent that gift. In 1905, five years after George's death...

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What is a Certified Specialist in Law?

by John M. Goralka, Esq.

WATCH THIS VIDEO



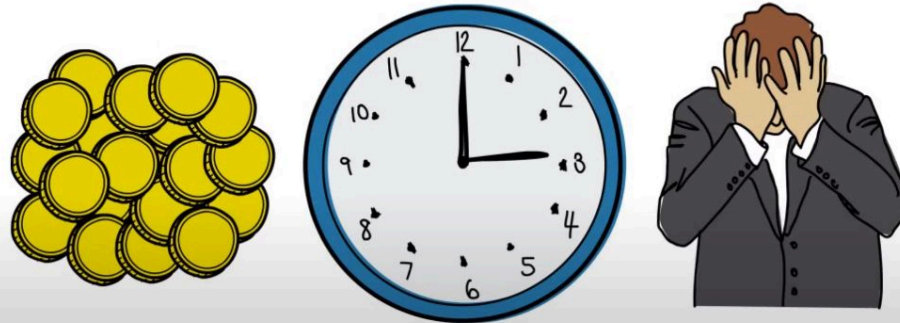
The State Bar of California has a 'Certified Specialist' program of its attorneys. This video explains the qualifications attorneys must meet according to the State of California's website. John Goralka is a Certified Specialist in Taxation and also in Estate Planning, Trust & Probate law. Fewer than 100 attorneys have this dual certified specialty in the State of California.

How to Avoid Probate

by John M. Goralka, Esq.

WATCH THIS VIDEO

PROBATE IS:



It is important to know whether a probate is required following the death of an individual. The probate process can take a long time to finalize. The more complex or contested the estate is, the more time it will take to settle and distribute the assets. The longer the duration, the higher the cost.

CLIENT TESTIMONIALS

“The Goralka Law Firm does an outstanding job in preparing Trust documents. They are very knowledgeable, including the office staff, and make the process very smooth by providing answers to your questions in a timely manner. They provide a binder with all of the trust documents enclosed with tabs so it is easy to locate the sections as needed. Their fee is very reasonable, also. I highly recommend the Goralka Law Firm to anyone that requires a new Trust on an updated Trust.”

- Charlie B.

“I had intrastate tax issues, and I didn't know where to turn when another lawyer referred me to the Goralka Law Firm. All I can say is this man is brilliant and knows

the tax code in and out. I am grateful for his help and the successful outcome he got for our family."

- Sharan B.

"After a recent meeting with John in his Sacramento offices I found out that my business could be structured differently for tax advantages. He took the time needed to explain everything to me and set everything up accordingly. Thanks, John, for all your help, I would definitely recommend your services."

- Geraldine R..

WHAT PEOPLE ARE SAYING



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:



RECIPE OF THE MONTH

The Firehouse Restaurant - Beef Wellington

My mom had nine kids and did not often make really fancy or gourmet meals, but was an excellent chef. One year for Christmas she made an actual beef wellington with a full prime rib inside a pastry shell. As a kid, I was amazed and had never seen anything like that before. This recipe from The Firehouse Restaurant in Old Sacramento reminds me of

THE FIREHOUSE

RESTAURANT

that.

Old Sacramento's finest dining takes place at The Firehouse, the Harvego family's 63-year-old restaurant in a converted fire station. While beef Wellington isn't often listed on The Firehouse's menu these days, the chef can make it upon request, provided customers call at least 48 hours in advance with their number of orders and steak temperature preference.

You can also make this special dish at home.

Total Time: 4.5 to 5.5 hours

Servings: 6 servings

INGREDIENTS

- Six, 8-ounce filet mignon or tenderloin steaks, cut into medallions
- 1 pound fresh mushrooms (white button, cremini, shiitake, oyster or a combination of these)
- 2 small shallots, sliced crosswise into rounds
- 2 large garlic cloves, roughly chopped
- 2 tablespoons parsley, chopped
- 4 tablespoons unsalted butter, brought to room temperature
- 1 teaspoon salt

- 1/2 teaspoon black pepper
- 1 cup Dijon mustard
- 1 pound prosciutto
- 1/4 cup white flour
- 14 ounces Dufour Pastry Kitchens puff pastry (1 box)
- 1 large egg
- 2-4 teaspoons extra-virgin olive oil 1 tablespoon water

INSTRUCTIONS

1. Wash steaks and pat them dry. Season them with salt and pepper.
2. Heat 1-2 teaspoons of olive oil in a medium or large cast-iron pan on high heat until it just barely begins to smoke. Sear steaks in the cast- iron pan, approximately 30 seconds per side. Set steaks aside to rest.
3. While the steaks rest, make the mushroom duxelles. Clean and dry the mushrooms. If their sizes vary greatly, cut the larger ones into pieces the size of the smaller ones so all will cook evenly.
4. Heat another 1-2 teaspoons of olive oil in a large saucepan over medium-high heat until warm, then add mushrooms, shallots and garlic. Cook, stirring frequently, until the residual moisture has dissipated and there is little to none visible in the pan, about 4-6 minutes.
5. Remove the duxelles from heat and immediately stir in the parsley. Transfer the mixture into a bowl and let cool to room temperature.
6. Separate the butter into individual tablespoons. Using a food processor or an immersion blender, pulse the butter and duxelles mixture together to form a very rough paste.
7. Stretch plastic wrap across a medium or large dinner plate. Arrange prosciutto on the plastic wrap in a layer at least as wide as one steak. Add a thin, consistent layer of the mushroom duxelles over the prosciutto.
8. Brush a steak with Dijon mustard until both sides are lightly coated. Place the steak on top of the prosciutto/mushroom duxelles layer (as pictured at right). You may be

able to wrap the entire steak with one layer, or a second layer may be needed in order to get full coverage.

9. Once the prosciutto/duxelles layer has been wrapped around the steak, pull the plastic wrap up to create a bag-like pouch. Gather the extra plastic wrap at the top and twist it to create a tight ball around the steak. Repeat the process for all 6 steaks. Secure the twisted tops with a strip of tape and put these plastic-wrapped pouches in the refrigerator for at least 2 hours and up to 24.
10. Heat the oven to 350 degrees. Crack and whisk the egg with water to make an egg wash.
11. Lay out the puff pastry sheet on a large cutting board dusted with flour. Cut into 6 equal-sized portions. The individual pastry squares may need to be flattened slightly with a rolling pin to fully wrap around the steaks.
12. Remove the prosciutto-wrapped steak from its plastic wrap pouch and put it in the middle of the puff pastry square. Brush the interior of the puff pastry not covered by the steak with the egg wash.
13. Wrap the puff pastry tightly around the prosciutto-wrapped steak. Brush the exterior of the Wellington with the egg wash.
14. Place a piece of parchment paper in a large sheet pan and lightly coat it with flour. Add the Wellingtons to the pan, spaced at least 1 inch apart from each other.
15. Place the sheet pan in the oven and bake for 20-45 minutes until the puff pastry is golden-brown. Let rest for 5-7 minutes, then halve and serve with your favorite sauce and side dishes. The Firehouse serves its beef Wellingtons with a beef demi-glace, mashed potatoes and asparagus or green beans.

Chef's Notes:

The thicker the steaks are cut, the better the results will be. Baking time will vary significantly based on the temperature of the Wellingtons when they go in the oven and the cooking style of the oven. The colder the Wellingtons are when they go in the oven, the longer they will need to bake. Convection ovens will also cook Wellingtons much faster than traditional ovens.

Enjoy! 😊

Recipe courtesy of: *The Firehouse Restaurant*

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firehouseoldsac.com

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

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