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APRIL 2022 NEWSLETTER

Don't Fall Into the Portability Trap!
by Attorney, John M. Goralka



The Federal estate tax exemption and gift exemption is presently \$12.06 million. A married couple can transfer \$24.12 million to their children or loved ones free of tax with proper planning. The exemption is tied to inflation so the exemption will

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continue to rise.

Why should we be concerned about estate tax if our estate is less than \$12.06 million?

READ ON

Losing Mobility as You Get Older (and What Can You Do About It!)



Throughout our lifetime, there are a lot of things that we spend a lot of time on and have thrown at us about our bodies, including the need for us to exercise more and eat healthier. One thing that's rarely discussed until it's too late is the importance of mobility and the idea of being able to have enough strength, balance, and flexibility to allow us to be able to age gracefully and without as much assistance or pain as possible.

Mobility, in its simplest terms, is your joints move through their full range of motion. One's mobility is critical to their ability to be independent and do things on their own. Typically, mobility might deteriorate and show up in different stages,

Thoughts of the Day

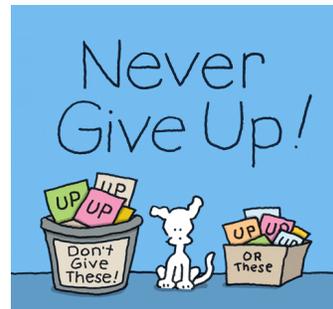
Contact Us

COVID-19
UPDATE



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

THOUGHT
OF THE
DAY



"For what it's worth...it's never too late, or in my case too early, to be whoever you want to be. There's no time limit. Start whenever you

whether it starts first with a need of a cane, perhaps then a walker, then a wheelchair, and then being completely bedridden and unable to do much of anything on your own. What this also means as you age, is that you may need other family members to either care for you or possibly be put into some kind of assisted living or other form of nursing care, which can get very expensive and costly (upwards of thousands of dollars per month!).

It's often believed that as we age, our bodies just begin to wither away and that there's little to be done to prevent that process. While aging certainly does take a toll on the body, it often is much more about lifestyle. What this means is... [READ ON](#)

Your Personal Invitation to Join Me on May 7th

Many of you know that I was a single parent with children under that age of 2 and 5. One of the driving motivations for founding my firm was being able to participate more fully in their lives- coaching teams, volunteering at the school, developing hobbies and shared activities. One such activity was attending plays at Music Circus and the Broadway series. I went primarily with my daughter. When trying to figure out what to do with two (2) very young children by myself, I thought back to my own childhood. My parents took me to see the play "Sound of Music", which was performed in the round at the Circle Star Theatre in the bay area. As a 5-year-old, that was a magical experience for me. The first play I took my daughter to was "Sound of Music" at Music Circus back when that truly was in a circus tent. Air conditioning was when they opened the door flaps.

want.

You can change or stay the same. There are no rules to this thing. We can make the best or the worst of it.

I hope you make the best of it. I hope you see things that startle you. I hope you feel things you've never felt before. I hope you meet people who have a different point of view.

I hope you live a life you're proud of, and if you're not, I hope you have the courage to start over again."

—F. Scott Fitzgerald

"Never give up on something that you cannot go a day without thinking about."

—Winston Churchill

"Most of the important things in the world have been accomplished by people who have

Mr. Leatherby was personally scooping and serving ice cream. Years later, the first play I took my son to when he was 5 or 6 was also "Sound of Music". We enjoyed season tickets since. My son preferred going to athletic events so theatre became a special evening for my daughter and I.

When my daughter became involved with competitive soccer, we would see a play on Friday night until about 10pm or so, then we might hit the road immediately after the play for a soccer tournament in Fresno or Hanford. The game might be at 8 am on Saturday morning. My daughter would sleep in the truck as we drove Friday night....

We continued attending the plays until she left for college. Those of you that remember attending Wine Down Wednesday in person at the office, our event area is filled with play bills from some of the more memorable plays that my daughter and I saw....

Music Circus and the Broadway series are unique in that you will regularly see 2, 3 or more generations of a family together enjoying the performances. These performances are now nationally recognized. Broadway Sacramento and Music Circus also provide a variety of community services including providing our youth with the opportunity to perform and work in theatre. Musical theatre helped me be a better father, for which I am very grateful and appreciative. I am now on the Foundation Board and contribute regularly so that Musical Theatre and these critical services provided for our youth can continue in Sacramento.

Please consider donating to this worthy cause or sharing theatre with your families as well. I am also a sponsor of the Broadway Gala which is a Black Tie (optional) event on May 7. For more

***kept on trying
when there
seemed to be no
hope at all."***

—Dale Carnegie

***"Our greatest
weakness lies in
giving up. The
most certain way
to succeed is to
try one more
time."***

—Thomas Edison

information, see below.



[MORE INFO](#)

You can expect some extraordinary performances, great wine and food and most importantly amazing company. I hope to see you there.



Cheers!

John Goralka

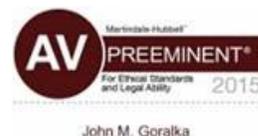
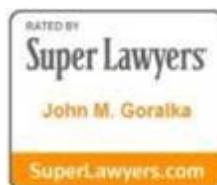
SUCCESS STORY

This video shows one example where we were successful in having a distribution from an inherited IRA returned to the qualified plan. Key to this was that the stocks and other investments were all still in the same form and had not been liquidated during this period. This was a significant victory because there is no grace period and the general rule is that distributions from an inherited IRA are in fact taxable.



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: Genghis Kahn's Pork Chops

Do you like Chinese food? We do! And one of our favorites is this Genghis Khan's Mongolian Pork Chops with Chinese-Style Mustard. Try it out for yourself and let us know what you think!



INGREDIENTS

- Six(6) 10oz pork chops
- MARINADE:
 - 1 cup hoisin sauce
 - 1/4 cup minced fresh cilantro leaves and stems
 - 1 scallion, white and 1/3 of the green parts, minced
 - 1 1/2 tbsp soy sauce
 - 1 1/2 tbsp sherry vinegar
 - 1 1/2 tbsp rice vinegar
 - 1 1/2 tbsp minced garlic
 - 1 tbsp sesame oil
 - 1 tbsp sugar
 - 1 1/2 tsp black bean chili sauce
 - 1 1/2 tsp peeled and grated fresh ginger
 - 1 tsp Tabasco sauce
 - 3/4 tsp ground white pepper
- MUSTARD SAUCE:
 - 1/2 cup sugar
 - 1/4 cup ground dry mustard
 - 2 egg yolks
 - 1/2 cup red wine vinegar
 - 3/4 cup sour cream (or crème fraîche)

DIRECTIONS

1. Prepare the pork chops first, by trimming the excess meat and fat away from the ends of the chop bones, leaving them exposed. Place the chops in a clean plastic bag and lightly sprinkle with water to prevent the meat

- from tearing when pounded.
2. Using the smooth side of a meat mallet, pound meat down to an even 1-inch thickness, being careful not to hit the bones.
 3. Combine the marinade ingredients in a bowl and mix well.
 4. Coat chops liberally with marinade and refrigerate. Let the meat marinate overnight (or for at least 3 hours).
 5. To create the sauce, put the sugar and mustard in the top of a double boiler and mix with a whisk. Once combined, whisk in egg yolks and vinegar. Cook over simmering water stirring occasionally for about 10 to 15 minutes (or until it is thick enough to form ribbons when drizzled from a spoon). Remove from heat and allow to cool. Once cool, fold in sour cream (or crème fraîche) and keep refrigerated until needed.
 6. Place the chops on a grill and cook over medium-hot heat for about 5 minutes on each side, rotating them a quarter turn after 2 to 3 minutes on each side to produce a nice crosshatch mark. It's good to baste with some of the marinade as the meat cooks. Be sure not to overcook the chops.

Plate and combine with your favorite stir fry veggie sides and rice, along with the mustard sauce for dipping and voilà! Chī hǎo hē hǎo (enjoy your meal!). 😊

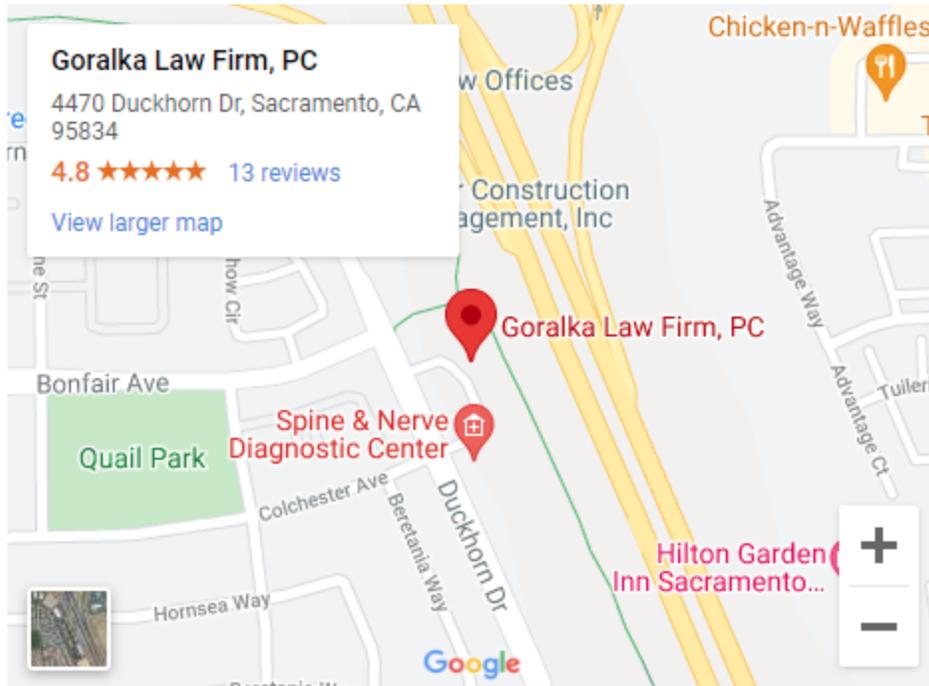
Source: Mongolian Bee

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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.