



NOVEMBER 2024 NEWSLETTER

## Thanksgiving Memories

by John M. Goralka, Esq.

*Wishing you and yours all the best for Thanksgiving and the holidays.*



I am from a family of nine (9) children, five (5) brothers and three (3) sisters. Thanksgiving was never quiet and never boring. What makes Thanksgiving special to me is that the focus is on spending the time with family. As I grew older and left for college, and then later began a life on my

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own, the opportunity to spend the time with my parents and siblings was precious.

With so many kids, my mom did not typically focus on fancy gourmet meals. We would have turkey, roast beef, mashed potatoes and always green bean salad topped with a crunch fried onion (you will find that recipe on the back of a Campbell's creamy mushroom soup can). My daughter always felt that any party was incomplete without spinach dip.

One year, while I was a pre-teen, my mom made beef wellington. Roast beef inside a pastry shell with pate. That was the most amazing meal I have ever had. Decades later, when hosting Thanksgiving dinner at my home...[Read On](#)

-John



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## THOUGHTS OF THE DAY

***“We have two lives, and the second one begins when we realize we only have one.”***

- Confucius

***“Fill your life with adventures, not things. Have stories to tell, not stuff to show”***

- Unknown

***“Don't forget, while you are busy doubting yourself, someone is admiring your strength.”***

- Kristen Butler

## Murdochs' Dispute Highlights Benefits of Trusts in Nevada

by John M. Goralka, Esq.

*As Murdoch family members clash over who will control voting shares in the Fox media empire, the court proceedings, in Nevada, are private.*



The Murdoch family's version of the HBO show Succession was recently on display in a Nevada courtroom. Rupert Murdoch, the 93-year-old patriarch of the family, identified his son Lachlan as the heir apparent of Fox Corp., home of conservative news network Fox News, and News Corp. Lachlan is currently the executive chair and CEO of Fox Corp. and chair of News Corp.

Lachlan is believed to share Rupert's conservative political views, which would better protect the brand and value of Fox News. Note that James Murdoch, Rupert's son and Lachlan's brother, recently signed a public letter endorsing Vice President Kamala Harris for President. That certainly conflicts with the public positions of Fox.

However, part of Rupert's estate plan includes an irrevocable trust that provides for the voting shares of Fox Corp. and News Corp to go in equal shares to his four oldest children: Prudence, James, Elisabeth and Lachlan. Rupert now seeks to give full voting control to...

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## Two Consequential Tax Cases You May Not Have Heard About

by John M. Goralka, Esq.

*The Supreme Court's decisions in these cases create uncertainty about challenging IRS regulations and guidance. Expect more litigation to follow.*



Two of the most consequential Supreme Court cases affecting income tax planning did not directly involve income tax issues and did not even include the word “tax” in the opinion. Nevertheless, these cases substantially affect the enforceability of IRS regulations and guidance. The full effect of these decisions will almost certainly require additional litigation in the years to come.

*Loper Bright Enterprises v. Raimondo* (Docket No. 22-451) was issued by the U.S. Supreme Court on June 28, 2024. Since 1984, courts were required to give deference to agency interpretations of ambiguous statutes. That rule was established in *Chevron USA, Inc. v. Natural Resources Defense Council* (1984) (467 U.S. 877). *Loper* overruled the long-standing rule providing judicial deference to agency (including the IRS) interpretations of ambiguous statutes. This deference in simple terms created an “uphill battle” to challenge IRS regulations.

The Supreme Court determined that...

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# On The Calendar: The 12 Biggest Estate Planning Mistakes

by John M. Goralka, Esq.

*Please join me for a free, open to the public, educational seminar offering current insights on creating an estate plan that reflects your values and the legacy you wish to leave.*



**Date: November 13, 2024**

**Time: 10:00 AM - 11:30 AM Pacific**

**Location: [Live Video Presentation \(RSVP link\)](#)**

My 12 Biggest Estate Planning Mistakes seminar identifies some of the biggest oversights people make when constructing their estate plans.

This session will cover important things to consider such as dealing with appreciated assets to minimize capital gains taxes, the benefits of avoiding probate, creating different income streams for retirement, protecting your legacy from divorce, lawsuits, creditor claims and estate tax, and more!

Finally, the seminar will address new tax laws and the impact of the November 5 election on your estate plans.

[REGISTER HERE](#)

## In the News: John Selected for Sactown Magazine Top Lawyers 2024

by Staff

*John featured in Sactown Magazine's list of 2024 Top Lawyers in Sacramento.*

# sactown

M A G A Z I N E

## TOP LAWYERS 2024

This is to certify that

**John M. Goralka**

has been recognized as  
an expert in the field of

**Estate Planning and  
Asset Protection**



*Sactown Magazine is honoring*  
**John M. Goralka**  
in the field of  
**Estate Planning and Asset Protection**

We are delighted to announce that John has been voted by his peers to be included in Sactown Magazine's list of 2024 Top Lawyers in Sacramento. This prestigious list will be featured in the November/December 2024 issue of Sactown Magazine.

Thousands of votes were cast to honor excellence in various areas of practice.

Inclusion in Sactown Magazine's Top Lawyers is based solely on peer recognition and cannot be purchased.

Navigating the legal landscape can be daunting, whether you're dealing with a complex business issue, seeking justice in an estate dispute, or planning for the future. With his expertise, John, as a Top Lawyer in Sacramento, is well-equipped to tackle the legal challenges you may face. He is an ally you want on your side.

## Client Testimonial: The Difference

by John M. Goralka, Esq.

***WATCH THIS VIDEO***



Discover the incredible 20-year journey of Ed and Georgette Stormo as they grew their business from a small entity to a \$30 million corporation with over 225 employees. This video highlights the critical role a competent attorney plays throughout a business owner's life cycle, from start to sale, including wealth protection and solving "unsolvable" problems.

Featuring interviews with the Stormo family and our very own John Goralka of The Goralka Law Firm, this video is a must-watch for anyone interested in business success stories.

**CLIENT TESTIMONIALS**



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

**- Angeline K.**

**“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.”**

**- Nadine S.**

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

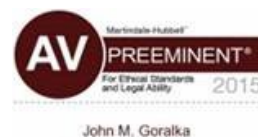
**- Celia P.**

**READ MORE CLIENT TESTIMONIALS**



We are deeply grateful to all our clients for their continued business and referrals over the years. Your reviews remind us why we do what we do, reaffirming that we are not just preparing legal documents, but building lasting relationships and making a meaningful impact on families and their loved ones for generations to come.

**Could you kindly take a moment to leave us some feedback and a review online at one (or more) of the following websites? Your input is invaluable to us. Thank you!**



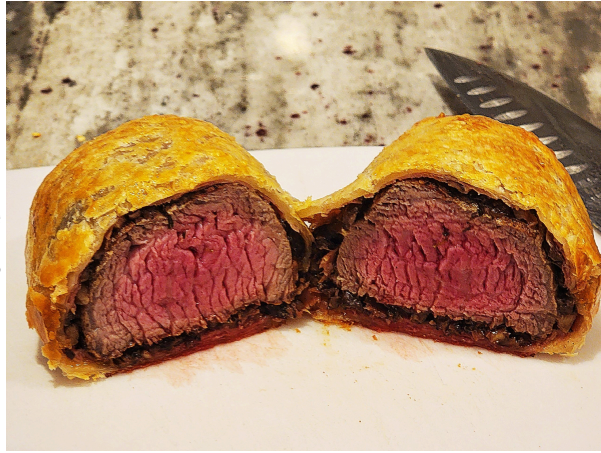
## RECIPE OF THE MONTH

### *Individual Beef Wellington*

This delightful recipe is for all beef wellington enthusiasts who don't need to cook for a large crowd.

These individual beef wellingtons are perfect for holiday meal practice runs or a romantic date night at home.

Imagine succulent filet mignons wrapped in delicate prosciutto, earthy duxelles, and flaky puff pastry, all baked to perfection in your oven.



The beauty of this dish lies not only in its exquisite flavors but also in its stunning presentation. The savory richness of the beef, complemented by the crispy, golden pastry, creates a harmony of tastes and textures that is truly unforgettable. Each bite is an experience, from the buttery pastry to the tender, juicy beef and the savory mushroom filling.

Indulge in the culinary elegance of beef wellington without the stress of cooking for a large group. Give it a try and enjoy a gourmet meal that's both luxurious and manageable.

Total Time: 1-2.5 hours

- Prep Time: 30-90 minutes
- Cook Time: 30-60 minutes

Servings: Two (2)

## **INGREDIENTS**

### **Filet Mignons**

- Two (2) Filet Mignons
- Open Fire BPS Rub (or your favorite dry rub) to taste
- Avocado oil or any neutral oil
- Dijon mustard

### **Duxelles**

- 8 oz mushrooms minced
- 2 shallots minced

- 3 garlic cloves minced
- 1-2 Thyme sprigs leaves only
- 1 tbsp Butter
- 1 splash Red wine
- Salt to taste
- Black pepper to taste

### **Beef Wellington Compilation**

- 1/3 lb prosciutto
- 2 puff pastry sheets
- 1 egg beaten
- Salt to taste

### **INSTRUCTIONS**

#### **Filet Mignons**

1. Remove the filet mignons from the refrigerator and allow them to come to room temperature. Generously season all sides with the spice rub.
2. Heat some oil in a pan over medium-high to high heat. Sear all sides of the filet mignons until a brown crust has formed. This should take a few minutes per side. Remove from heat and put on a rack with a tray or paper towels under it.
3. While still hot, brush dijon mustard all over each filet mignon. Allow to rest and cool.

#### **Duxelles**

1. In the same pan, add the minced mushrooms, shallots, garlic, thyme, butter, and red wine. Season with salt and pepper.
2. Stirring occasionally, cook until the duxelles moisture is gone and you are left with a dried paste like mixture. This could take up to 30 minutes or longer.
3. Remove from heat and allow to cool.

### **Beef Wellington Compilation**

1. Place a layer of plastic wrap on a table or counter. If necessary, use multiple pieces to make sure there is enough to completely wrap and cover the length and width of each filet mignon.
2. Lay pieces of prosciutto on the plastic wrap. Overlap the pieces so that there will be enough to wrap and cover a filet mignon. Evenly spread a



- layer of the duxelles over the prosciutto.
3. Place a filet mignon on top of the duxelles/prosciutto/plastic wrap and roll it until it is tightly wrapped up. Twist the ends of the plastic wrap to make sure it is very tight. Place in the refrigerator for at least 15 minutes to allow it to "set". Repeat with remaining filet mignons.
  4. Place a new layer of plastic wrap down and lay a piece of puff pastry down (again, enough to be able to wrap a filet mignon). Place the prosciutto-wrapped filet mignon on the puff pastry and completely wrap it up. Make sure to enclose the ends of the filet mignon as well. Twist the ends of the plastic wrap to tighten. Place in the refrigerator for at least 15 minutes. Repeat with remaining filet mignons.

### **Cooking the Wellingtons**

1. Preheat the oven to 425°F.
2. Place the puff pastry-wrapped filet mignons on a tray that's covered with foil. Brush all over with a beaten egg and sprinkle salt on top.
3. Bake for about 25 minutes to get medium-rare. Double check the internal temperature for 135°F for medium-rare.
4. Allow to rest 10 minutes. Enjoy!

### **Notes:**

I know there are a lot of steps and this can be a time consuming recipe, but it's worth it. You could even do all of the steps up to and including wrapping it in the puff pastry ahead of time – just make sure to refrigerate it.

Enjoy! 😊

*Recipe courtesy of: <https://bbqopenfire.com/individual-beef-wellington/>*

## **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, 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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