



JUNE 2025 NEWSLETTER

Missing My Dad on Father's Day

by John M. Goralka, Esq.

Happy Father's Day, Dad.

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While we were growing up, my dad worked 6 days a week. He was a radiologist and for many years the only radiologist in Livermore Valley. As a result, we were not able to travel very often because he had to stay within “beeper” range just in case there was a call. My dad loved day trips or drives, such as to White Castle hamburgers in Hayward and his favorite spot was the trip to Mt. Diablo to see the wind caves. This was probably challenging for my parents as I have 5 brothers and 3 sisters. Sitting in the back out of arms reach from my parents was always preferred.

One memory that was probably not positive for my dad, was a trip up Mt. Diablo when we were all loaded in a van. The van stalled out and was rolling, it had lost power steering and power breaks. We survived, but I am not sure that was a favorite memory of my dad who was driving.

Those trips were a lot of fun. We were always in a large vehicle just to hold us, we rode in a Station

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THOUGHTS OF THE DAY

***"Without
commitment, you'll
never start. But
more importantly,
without
consistency, you'll
never finish."***

- Denzel Washington

***"Inspiration is
irrelevant without
perspiration. A
dream will go as
far as you are
willing to work and
fight for it."***

- Harry Petsanis

***"If you are
persistent you will
get it. If you are
consistent you will
keep it."***

- Harvey MacKay

Wagon with fold up kid's seats in the back, or a yellow GMC which had 4 rows of seats, that was named the Tuna Boat.

My Dad was very talented. He originally wanted to be an artist, but...[Read on](#)

- John



Think a Repeal of the Estate Tax Wouldn't Affect You? Wrong

by John M. Goralka, Esq.

The wording of any law that repeals or otherwise changes the federal estate tax could have an impact on all of us. Here's what you need to know.



The federal estate tax affects only about 0.1% of Americans. However, the repeal of that tax could affect all of us.

This article addresses what you should know as Congress considers pending estate tax legislation. It also offers strategies for you to consider.

If the estate tax is repealed, you should review your estate plan to be certain that it will still provide your desired results during your life and at your death...

[LEARN MORE](#)

Order of the Coif Luncheon

by John M. Goralka, Esq.

The Order of the Coif is a prestigious national honor society for law school graduates in the United States.



I attended the annual Order of the Coif lunch at McGeorge. Few of my teachers were in attendance. Christine Manolakas, one of my tax teachers in both the J.D program and in the LLM program at McGeorge, was there. Returning to the law school was a little like traveling back in time, triggering many great memories of my classmates.

The Order of the Coif that was founded in 1902, is a prestigious National honor for society for law school graduates in the United States...

[READ MORE](#)

How to Use Your Estate Plan to Save on Taxes While You're Still Alive!

by John M. Goralka, Esq.

Upstream basis planning is a trust strategy that can save wealthy people on their capital gains taxes and income taxes associated with highly appreciated assets.



First, upstream basis is not about fishing! It is about using your estate plan to reduce capital gains or income tax.

While estate taxes only affect the wealthiest of the wealthy, with the runup in stock prices and real estate values, capital gains taxes can be a real issue for many people. One possible solution involves using a tool called an upstream power of appointment trust.

At its core, this strategy requires someone to include an elderly and much less wealth relative, such as a parent, as an additional trust beneficiary. But there's much more to it...

[LEARN MORE](#)

On the Calendar: Upcoming Seminars
by Staff



SACRAMENTO CHILDREN'S HOME

The following two seminars are proudly sponsored by the Sacramento Children's Home (SCH), an organization that has been dedicated to supporting the Sacramento region's most vulnerable children and families since 1867. Through high-quality care and impactful programs, SCH continues to make a meaningful difference in the lives of thousands of children in need. Learn more about their mission and efforts here: <https://www.kidshome.org/>

Will Your Estate Plan Work? The 13 Biggest Estate Planning Mistakes

Date: Thursday, July 17, 2025

Time: 10:30am to 12:00pm / noon

Location: Sacramento Children's Home

2750 Sutterville Road, Sacramento, CA 95820

RSVP via email to: Todd Koolakian

Todd.Koolakian@kidshome.org

How to Minimize, Defer and Avoid Capital Gains Tax on the Sale of Appreciated Assets

Date: Saturday, August 16, 2025

Time: 10:30am to 12:00pm / noon

Location: Sacramento Children's Home

2750 Sutterville Road, Sacramento, CA 95820

RSVP via email to: Todd Koolakian

Todd.Koolakian@kidshome.org



SACRAMENTO STATE

Later in the year: This seminar is sponsored by the California State University, Sacramento (CSUS) [Office of Planned Giving](#).

Will Your Estate Plan Work? The 13 Biggest Estate Planning Mistakes

Planned Date: Friday, November 14, 2025

Time: 10:00am to 12:00pm / noon

Where: California State University, Sacramento (CSUS)

6000 J Street, Sacramento, CA 95819-6030

RSVP details coming soon

Success Stories: Saving Our Clients Millions of Dollars

by John M. Goralka, Esq.

*With our extensive knowledge in Tax, Estate and Business Planning,
we deliver unique solutions tailored to our clients' needs.*



Turning Tax Burden into Financial Growth: A \$1M Compensation Strategy

Client is receiving over \$1,000,000 in deferred compensation this year. The tax rate for a California resident is based upon the combined ordinary income tax rates for Federal and California is 54.1% (37% Federal; 3.8% NIIT and 13.3% California). The tax would otherwise amount to \$541,000 or more. We recommended a “shark fin” CLAT (Charitable Lead Annuity Trust) with a 15 year term. Client contributes \$500,000 which provides an income tax deduction of \$500,000. This provides an income tax savings of \$342,600. Client is a Trustee of the Trust and maintains investment control. With a 9% rate of return, Client will also receive \$1,020,844 in cash at the end of the term.

Deferring Taxes, Preserving Wealth: A High-Stakes Business Sale

We represent two (2) clients who formed a business with an investment of approximately \$1.2 million in 2023. The clients were in the process of selling the company through an investment banker for over \$600 million. The sale was expected to close within 60 days or so...**Read the rest of this story** [HERE](#)

Optimizing Wealth: How a NIMCRUT Reshaped a Multi-Million Dollar Exit

We represent three (3) shareholders being bought out of their company this year for over \$3.6 million. Payments would be received in 2025 and 2026. We recommended the restructure of the sale to an option that closes in 2026. The deal points generally remained the same for the Buyer. The payments received in 2025 are not taxable until 2026 when the option closed. The tax due would not be paid or owed until April 15, 2027...**Read the rest of this story** [HERE](#)

SEE MORE SUCCESS STORIES

Video: Estate Planning For The Single Adult
by Staff

WATCH THIS VIDEO

Having your property in a separate trust will better protect your assets



John Goralka
Goralka Law Firm

In this video John discusses the unique estate planning challenges faced by single adults, particularly those in unmarried partnerships. Without the automatic legal protections that married couples receive, single individuals must carefully plan how to distribute assets, manage jointly owned property, and protect their financial interests. The discussion highlights potential complications, such as shared residences, children from prior relationships, and estate tax considerations. It also emphasizes the importance of well-structured trusts to safeguard assets and prevent disputes.

CLIENT TESTIMONIALS

"John is extremely responsive and I know that he cares deeply for both his clients, as well as his staff. Unlike most lawyers out there he makes you feel like you're part of a much bigger community and "family". If you are concerned about what might happen if and when something happens to you, I highly recommend you contact John Goralka and have him help prepare your estate plan. Thank you, John, for everything that you do!"

- Kristina S.

"If you want to set up a revocable living trust as part of your estate planning, it would be hard to find an attorney better qualified than John Goralka. My spouse and I retained him in 2016 to help us establish a revocable living trust that continues to protect our interests despite multiple changes in tax and inheritance law since the trust was created. We have not had to make any changes or pay any additional fees since our trust was created. In addition to his expertise in both estate and tax law, he is personable with very

“What I learned about John is that he shows a lot of class and cares about each and every client. Lawyers can be intimidating, but not John. He's easy to talk to, knows what he is talking about and all around great to work with. I'd recommend him to anyone looking for an attorney to review an estate planning case of any kind in Sacramento.”

- Linda D.

good communication skills, has a great sense of humor, and truly cares for his clients.

We have referred a number of our friends and neighbors to John. Those that have used his services have all been pleased. Have a look at his website and call his office if you have questions.”

- Susan S.

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? We'd love a Google review from you. Your input is invaluable to us. Thank you!





Goralka Law Firm Google Review



RECIPE OF THE MONTH

Grilled Ginger-Beer Chicken

If you're craving a grilled dish with bold flavor, Grilled Ginger-Beer Chicken is a family favorite of mine. The sweet, spiced kick of ginger beer caramelizes beautifully on the grill, giving the chicken a rich, smoky glaze. It's the perfect balance of tangy, savory, and just a little bit unexpected. This recipe never disappoints.

Total Time: 2 hours and 20 minutes

- Prep Time: 30 minutes

- Cook Time: 1 hour and 50 minutes

Servings: 6

INGREDIENTS

- 6 chicken quarters (4 to 4 1/2 pounds total)
- 2 tablespoons ground ginger
- Kosher salt and freshly ground pepper
- 6 12 -ounce bottles ginger beer
- 6 black tea bags
- 3/4 cup minced onion
- 1 28 -ounce can diced tomatoes
- 1/4 cup dijon mustard
- 3 tablespoons Worcestershire sauce
- 1/4 cup packed light or dark brown sugar
- 12 sprigs thyme
- 1 stick unsalted butter, melted



INSTRUCTIONS

1. Rinse the chicken and pat dry. Toss the ginger with 2 tablespoons salt and 1 teaspoon pepper. Sprinkle half of the mixture on the chicken; reserve the rest. Refrigerate the chicken, uncovered, for at least 2 hours.
2. Meanwhile, make the sauce: Pour the ginger beer into a wide skillet; cover and bring to a boil. Uncover and cook over high heat until reduced by half, about 30 minutes. Remove from the heat, add the tea bags and steep for 10 minutes; discard the tea bags. Add the onion, tomatoes, mustard, Worcestershire sauce, brown sugar and thyme. Return to high heat and cook, stirring occasionally, until thick, about 50 minutes, using a potato masher to crush the tomatoes during the last 5 minutes. Remove the thyme. Set aside half of the sauce for serving.
3. Bring the chicken to room temperature about 30 minutes before grilling. Preheat a grill to medium with indirect heat: On a charcoal grill, bank the coals to one side; on a gas grill, turn off half of the burners.
4. Brush the chicken with some of the butter and sprinkle with some of the remaining ground ginger mixture. Place skin-side up on the cooler side of

the grill; cover and cook until it starts browning, about 18 minutes, basting with more butter and sprinkling with more ground ginger mixture halfway through. Brush the chicken with a thick layer of sauce. Cover and cook until a thermometer inserted into the thickest part registers 160 degrees F, about 20 minutes, basting with more sauce halfway through.

5. Brush the chicken with more butter, then turn skin-side down and place on the hotter side of the grill (over direct heat). Cook, uncovered, until marked, about 2 minutes. Rotate the chicken to make crisscross grill marks and cook for 2 more minutes. Transfer to a board and let rest for about 10 minutes. Season with salt and serve with the reserved sauce.

Enjoy! 😊

Recipe courtesy of: <https://www.foodnetwork.com/recipes/food-network-kitchen/grilled-ginger-beer-chicken-recipe-2119679>

CONTACT US

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NOTE: The client testimonials, success stories and examples 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. The articles shared in this newsletter do not guarantee your particular results.

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