



AUGUST 2025 NEWSLETTER

Transformational First Few Years in College

by John M. Goralka, Esq.

I took a hands-on, unconventional path to college shaped by hard work, gravel roads, and graveyard shifts.



As most of you know, I have 5 brothers and 3 sisters. I was the only member of my family to go to a junior (2 year) college when I graduated high school. All of my siblings went directly to 4 year

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colleges or universities. I simply was unsure of what I wanted to do for a career. Also, for the last 2 years of high school and throughout my time in junior college until the summer before I left for college, I worked in a small, family-run convenience store a little larger than a 711 store. This was a job that I loved with many repeat customers who became friends. I loved living on the ranch with my parents and siblings.

I grew up in Livermore which, at the time, was a “dust spot on the map.” Now, Livermore is a very gentrified, perhaps, sophisticated area. When I lived in Livermore, this was a unique, somewhat rural area. The Livermore, Pleasanton and Dublin area all had very small town feels. Now, that is not the case, especially with the intersection of 580 and 680 freeways and the Stoneridge Mall area.

The Livermore Valley is now a very gentrified area. When I lived there, there was virtually no crime, everyone knew everyone, and we did not even lock our cars or even the front doors of our home. We grew up on a ranch. Not only did we not lock our cars, we would...[READ MORE](#)

- John



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THOUGHTS OF THE DAY

"Motivation often comes after starting, not before. Action produces motivation."

- James Clear

"Your next move matters more than your last mistake"

- Unknown

"I have not failed. I've just found 10,000 ways that won't work."

- Thomas Edison

Take It From a Tax Attorney: This Is a Magic Multimillion-Dollar Tax-Saving Strategy

by John M. Goralka, Esq.

The qualified small business 1202 stock exemption is a \$10 million exclusion that seems too good to be true and is often overlooked.



Magic numbers do exist: 1202 is a magic number for those involved in start-ups and similar business activities that involve the sale of highly appreciated stock. It can magically erase millions in taxes for certain people.

Internal Revenue Code (IRC) Section 1202 provides an income tax exemption in an amount equal to the greater of \$10 million or 10 times the adjusted basis of qualifying stock. The exempt amount is determined per taxpayer holding the stock sold.

The 1202 stock exemption is referred to as the...

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How to Choose Your Trustee or Executor of Your Will

by John M. Goralka, Esq.

Above all, you should choose someone you trust, keeping in mind that acting as a trustee or executor can be a complex, thankless and sometimes long-term job.



Perhaps the most important decision that you can make is the selection of the person to oversee your financial affairs if you are unable to do so. This person is the successor trustee of your trust, the executor in your will and the designated attorney-in-fact in your power of attorney. We will refer to all of these people as the successor trustee in this article. This selection is particularly important when, as is usually the case, the successor trustee may hold broad discretionary powers. Legal title to assets is actually vested in the trustee's name on behalf of the trust. The trustee manages the trust on behalf of the beneficiaries to carry out the grantor's purposes for establishing...

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In the News

by Staff

The latest happenings at The Goralka Law Firm.



John M. Goralka has Achieved the AV Preeminent® Rating - 10 Years in a Row - the Highest Possible Rating from Martindale-Hubbell®.

Sacramento, CA August 14, 2025 - Martindale-Hubbell has confirmed that attorney John M. Goralka still maintains the AV Preeminent Rating, Martindale-Hubbell's highest possible rating for both ethical standards and legal ability,

even after first achieving this rating in 2015.

For more than 130 years, lawyers have relied on the Martindale-Hubbell AV Preeminent® rating while searching for their own expert attorneys. The Martindale-Hubbell® AV Preeminent® rating is the highest possible rating for an attorney for both ethical standards and legal ability. This rating represents the pinnacle of professional excellence. It is achieved only after an attorney has been reviewed and recommended by their peers - members of the bar and the judiciary. Congratulations go to John M. Goralka who has achieved the AV Preeminent® Rating from Martindale-Hubbell®.

Mr. Goralka commented on the recognition: "The Martindale-Hubbell AV Preeminent Rating is a credential highly valued and sought after in the legal world. It used to be a sort of secret among attorneys who used the rating as a first screen when they needed to hire a lawyer they did not personally know. Now, thanks to the Internet, the Rating is a great way for anyone – lawyers or lay people - to use to screen lawyers. I am thankful to my peers who nominated me for this distinction, and proud to have earned this, the highest possible Martindale-Hubbell rating."

On the Calendar: Upcoming Seminars

by Staff



SACRAMENTO CHILDREN'S HOME

The following seminar is 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/>

I'm proud to present this free seminar not only to help individuals fortify their Living Trusts and financial future, but also to shine a light on the vital work of the Sacramento Children's Home.

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

Date: *RESCHEDULED (new date TBD)*

Time: *RESCHEDULED (new time TBD)*

Location: Sacramento Children's Home

2750 Sutterville Road, Sacramento, CA 95820

Cost: Free



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

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

Cost: Free

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.



Resolving LLC Title Issues and Preserving Property Tax Benefits in Estate Transfers

We represent a husband and wife who own substantial real property in multiple LLCs and related businesses in Corporations. They wanted recommendations on how to handle property tax, income tax, and estate tax with their current estate and passing these assets to their children.

Upon analyzing their records, we found that LLC's they believed to be dissolved were still filing tax returns and were still on title for real properties. We were able to lay out a plan of how to fix these concerns with the LLCs and property titles while ensuring the property tax would not be reassessed.

Additionally, we are assisting with income tax planning and finalizing their plans to pass the properties and businesses to their children.

[SEE MORE SUCCESS STORIES](#)

Video: Executor to a Will

by John M. Goralka, Esq.

WATCH THIS VIDEO



If you've been named executor of a will, you're likely facing a mix of grief and overwhelming responsibilities. Executors are tasked with managing the probate process, which includes filing legal paperwork, distributing assets, maintaining property, and paying estate bills and taxes. The role involves complex decisions and detailed legal work. A law firm can help guide you through each step, offering expertise and support during this challenging time.

CLIENT TESTIMONIALS

"John Goralka and his team were extremely helpful in guiding me through selling my business and all the tax planning that was associated with it. He was responsive, very professional, and an absolute pleasure to work with. I highly recommend him for

"Our Estate Plan was created by Goralka Law Firm and each phase of the process was conducted very professionally. Our Estate Plan was comprehensive and was created for our unique circumstances since our inheritance. Attorney Goralka had

all your tax planning, estate planning and trust needs."

- Heather H.

"We have worked with John Goralka for many years now. He is always very patient, thorough, personal and a pleasure to work with - as is his entire staff! They are always available if we have questions. We have been more than happy with the firm and highly recommend them! I also appreciate his newsletter and the seminars he provides - very informative."

- Kathy P.

knowledge and insight of estate tax planning and was instrumental in providing options and guidance to achieve our desired Estate Plan outcome. Goralka Law Firm is considered by us to be the premier Estate Planning and Tax Planning law firm available and should be considered by anyone who is in the process of establishing their Estate Plan and or selling a business."

- Danielle G.

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

Seared Tuna Steaks with Dill Aioli

Few dishes capture the essence of summer quite like seared tuna steaks. Quick to prepare, rich in flavor, and effortlessly refined. This recipe pairs the clean, meaty texture of fresh tuna with a bright, herbaceous dill aioli that's as versatile as it is delicious. Whether served straight off the grill or chilled for a patio dinner, these steaks offer a restaurant-quality experience with minimal fuss. Perfect for warm evenings and easy entertaining, this dish is a celebration of simplicity done right.

Total Time: 50 minutes

- Prep Time: 25 minutes
- Cook Time: 25 minutes

Servings: 4

INGREDIENTS

For the Tuna

- 4 fresh tuna steaks, each about 2 inches thick
- 2 tablespoon olive oil, plus more for brushing the grill
- Coarsely ground black pepper
- Sea salt



For the Dill Aioli

- Leaves from 10 sprigs of dill, minced
- Leaves from 10 sprigs of parsley, minced
- Juice from ¼ small lemon
- 1 garlic clove, minced
- ¾ cup olive oil
- Sea salt

INSTRUCTIONS

1. Rub the tuna steaks with the olive oil and season with black pepper and sea salt. Let rest at room temperature while you prepare the grill.
2. Bring your gas or charcoal grill to high heat.
3. While waiting for the grill to heat up, combine the dill, parsley, lemon juice, and garlic clove in a small bowl and whisk together. While whisking, slowly incorporate the olive oil and season with sea salt. Set aside or chill in the refrigerator. If you want a lighter aioli, combine the initial ingredients in a blender and then slowly add the olive oil.
4. Once the grill is ready, at about 450°F with the coals lightly covered with ash, brush the grate with a little olive oil. Tuna steaks should always be cooked between rare and medium-rare; anything more will be tough and dry. To accomplish a perfect searing, place the tuna steaks directly over the hottest part of the grill and sear for about 2 minutes per side. The tuna should be raw in the middle (cook 2 ½ to 3 minutes per side for medium-rare).

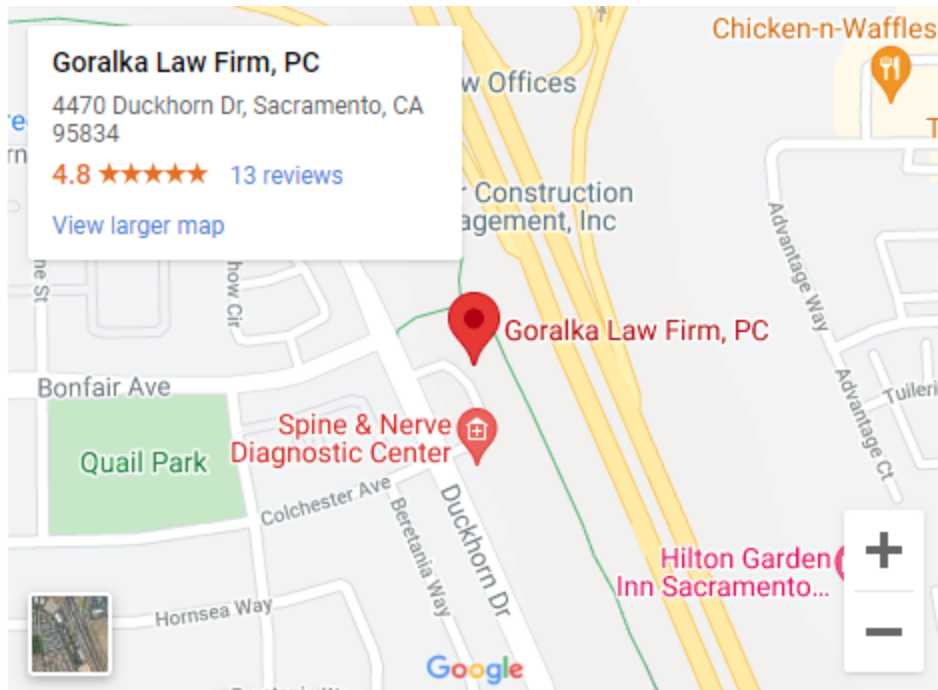
5. Transfer the tuna steaks to a large cutting board and let rest for 5 to 10 minutes. Slice against the grain and then serve with the Dill Aioli on the side.

Enjoy! 😊

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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