



JUNE 2021 NEWSLETTER

Happy Father's Day!



As a father myself, I just wanted to take the time to wish all of the fathers, grandfathers, uncles, stepdads, and father figures a very Happy Father's Day! I hope that you enjoy your day and, hopefully,

IN THIS  
ISSUE

**LEAD ARTICLE:**

[The First and Almost Last Day of My Law Firm](#)

**SECONDARY ARTICLE:**

[Potential Estate & Income Tax Law Changes Coming for 2022 Means You Have a Limited Window of Opportunity. RIGHT NOW!](#)

**FREE REGISTRATION**

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get to enjoy some time being celebrated and honored today.

I am excited to bring back e-mail newsletters to my clients and hope that you enjoy this issue. In particular, check out my funny story below about the day my kids almost shut down my law firm on the very first day I was open!

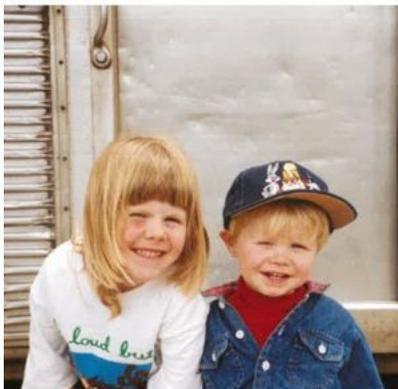
Also, be sure to check out our Wine Down Wednesday schedule and hope to "see" some of you soon in the real world (3D)!



Stay safe and be well,  
John

## The First and Almost Last Day of My Law Firm by Attorney John Goralka

The Goralka Law Firm successfully completed 25 years of service and is still going strong. The Firm was formed on February 16th, 1996. February 16th is forever ingrained in my memory, as my malpractice insurance payment is due on February 16th of each year.



Those of you who have been with me from the beginning know that the Goralka Law Firm was actually formed to ensure that I could focus my attention, time and

[Clients: Rick & Maggie](#)

**RECIPE OF THE MONTH:**

[Ribeye Steak](#)

[Thought 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.

## SPECIAL WEBINAR

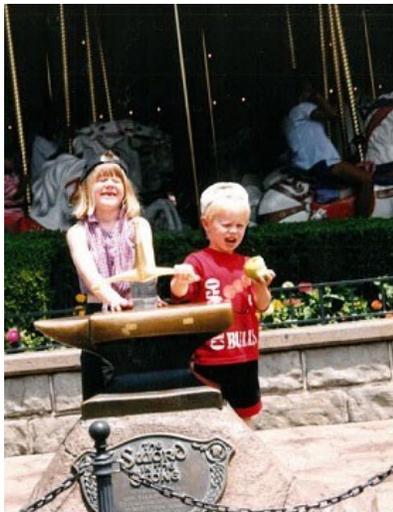


Join us for a **FREE** webinar where attorney John Goralka will go into more detail about the proposed tax law changes coming, which could greatly impact you and your loved ones. This is a presentation you

energy on my children. I was a single father to Patrick (who was under 3 years old then) and Elizabeth (under 6 years old). I was divorced and had them half time without any back up or assistance. I was working in a small firm, but always felt uncomfortable leaving at 3pm to pick up my kids, or to do lunchtime yard duty at school or help to coach their soccer, baseball or basketball teams. This often meant working at night while the kids were in bed.

When I formed the firm, I rented an office, hired a secretary and incurred many other expenses. I thought that having a new client meeting on the first day would be a good way to begin. I arranged to begin that first day with a referral from a CPA whom I had worked with for many years. In those days, I had two (2) separate day care providers for my children. The total drive in the morning from my home to the two (2) separate locations and then to work was 1½ hours. The drive home was another 1½ hours, resulting in about three(3) hours on the road each day.

Beginning a law firm as a single dad without a salary or savings in the bank was scary. I stopped to drop off Patrick on that first day, but was unable to do so. Patrick was in a great mood and had no fever, but had two spots on his chest that



I did not see. The day care provider had other children with chicken pox and sent us away. I still needed to drop off Elizabeth, so I called my office and my newly hired secretary to call and reschedule the new client meeting that day. Unfortunately, the prospective client had already left, was driving in from Auburn (approximately an hour away), did not have a cell phone, and could not be contacted.

won't want to miss! (Invite your friends, family and anyone you know that might be interested in learning more about these tax changes!)

**THURSDAY  
JULY 8  
4pm PST**

**REGISTER**

**JOIN US  
Wine Down  
Wednesday**



Please join us at our next virtual Wine Down Wednesday, where we gather with our clients and their friends, family, and loved ones, for a little bit of wine and a great time! We have lots of great conversation and a fun raffle! Hope to see you there!

**WEDNESDAY  
JUNE 30  
5pm to 6pm**

**REGISTER**

or

**WEDNESDAY  
JULY 28  
5pm to 6pm**

**REGISTER**

I thought that having "one kid versus two kids" was not much of a difference and proceeded directly to the office to save 1/2 of my commute. I called my new secretary to confirm that she had already had chicken pox. Contracting chicken pox as an adult can have serious health risks. My office at the time was at One Capital Mall, which was also the location for the corporate offices of Sutter Health. We arrived at the office which has an underground parking garage. Elizabeth, fearless as always, runs ahead to the elevator. Patrick and I hustle to keep up. Elizabeth, never shy, sees an audience of a variety of people in white coats, light blue pants and special ID badges. She explains to an elevator full of doctors from Sutter that she is Elizabeth and that "her brother, Patrick, is sick and cannot go to school today because he has chicken pox..."

[READ ON](#)

**Potential Estate & Income Tax Law Changes Coming for 2022 Means You Have a Limited Window of Opportunity *RIGHT NOW!***



**Tune into Our Webinar on July 8th at 4pm PST**  
[CLICK TO REGISTER](#)

[VIEW FLYER](#)

 Invite a Friend

**MEET KRITIKA!**



**Kritika Malhota (aka Kiki)**

is a Law Clerk/Paralegal with the Goralka Law Firm. She worked as an Associate Attorney and Senior Associate Attorney in India for over 6 years focusing on equity transactions. Kritika's practice at the Goralka Law Firm focuses on corporate transactions, including mergers and acquisitions and governance. She will be sitting for the California Bar exam soon so that she can practice law and join our firm as an associate attorney soon. She has extensive transactional experience with the Information Technology Sector, the Pharma Sector, Private Equity and Real Estate Matters. She assists our business clients and, more recently, she has been assisting clients with advanced planning and trust administration matters.

**THOUGHT**

On March 25th, Senators Bernie Sanders and Sheldon Whitehouse introduced what is called "For the 99.5% Act" which, if passed, will dramatically and historically change estate planning by reducing the federal estate and gift tax exemptions, while increasing estate and gift tax rates. These proposed changes (if enacted) are set to be made effective on January 1, 2022. If you would like a quick summary of these potential changes, this article in Forbes may be of interest.

The proposed changes go far beyond changes to the exemption levels and tax rates. Many of the tools used by practitioners to mitigate or minimize estate tax may be lost...

READ ON

OF THE  
DAY

*"Keep your eyes on  
the stars and your  
feet on the  
ground..."*

—Theodore "Teddy"  
Roosevelt

SHARE



## MESSAGE FROM OUR CLIENTS: Rick & Maggie

We just received this e-mail from our clients, Rick & Maggie C., that we thought we'd share here with you:

***We had unique a tax situation. Over a 20-year period, we bought real estate that we co-owned with our children, a house and an income producing property for each. They would receive them when we passed. But then California's Prop 19 was passed at the end of 2020 with a tight deadline of mid-February 2021 to do a parent to child transfer.***

***John Goralka and staff have unbelievable patient. He created an Irrevocable Grantor Gift Trust for each child. During this process, mind you, at our old(er) ages, we learned how to scan documents and upload***

*Thank  
You*

***them to a secure Drop Box, understand legalese, sign and utilize DocuSign, and all the while we were asking some pretty crazy questions.***

***We became part of his family of staff and community of clients who have fun at his online Wine Down Wednesdays he hosts.***

***He then suggested a restatement of our 25-year-old Family Trust. We now have an Estate Plan that will distribute assets into a Beneficiary Control trust for each child. We left his Sacramento office with a bag of original and copies of trust documents and detailed instructions on Keeping the Trust Funded. We now have four Grantor Trusts that give us peace of mind!! Over future years, not only will our children benefit from John's knowledge, but also our grandchildren.***

***John Goralka is a unique attorney. We were referred to him. He strives for excellence in the specialties of Trust and Tax Law. Without hesitation, we recommend the Goralka Firm.***

***Thank you,  
Rick and Maggie***

Thank you, Rick and Maggie. This means a lot to John and our firm! This is 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:  
Ribeye Steak**

Are you ready to celebrate Father's Day? If you are staying home, you can cook this ribeye steak right on your stove, making it juicy, tender, and full of flavor. Cooking ribeye steak on a cast iron skillet gives the meat that beautiful char; basting with melted butter, fresh herbs, and garlic will help it almost melt in your mouth!

## **INGREDIENTS**

- 2 - approximately 1 lb. bone-in rib-eye steaks; let sit at room temperature for about 1/2 an hour before cooking
- 2 teaspoons of McCormick's Montreal Steak Seasoning
- 2 tablespoons Private Selection Avocado Oil
- 4 tablespoons butter
- 4 thyme sprigs
- 3 garlic cloves
- 1 rosemary sprig



## **DIRECTIONS**

1. Season ribeye steak with 2 teaspoons of Montreal Steak Seasoning, both sides (1 teaspoon per steak).
2. Using a large cast iron, preheat 2 tablespoons of avocado oil, over high heat (now would be a good time to open the windows, and turn ON your stove fan).
3. Add ribeye steaks and cook on high heat for about 4- 5 minutes, until steaks are slightly charred. Carefully flip on the other side, and immediately add 4 tablespoons of butter, 4 thyme sprigs, 3 garlic cloves, and 1 rosemary sprig.
4. Cook the ribeye steaks on high heat basting with melted butter. Cook for 3 to 5 minutes for medium-rare, 5 to 7 minutes for medium, or 8 to 10 minutes for medium-well
5. Remove ribeye steak onto a cutting board and let rest for 10 minutes. Cut the bone off, slice the steak across the grain. Serve with Perfect Roast Potatoes with Garlic and Rosemary, Italian Salad, and/or Loaded & Baked Eggplant. Enjoy!

ENJOY!!

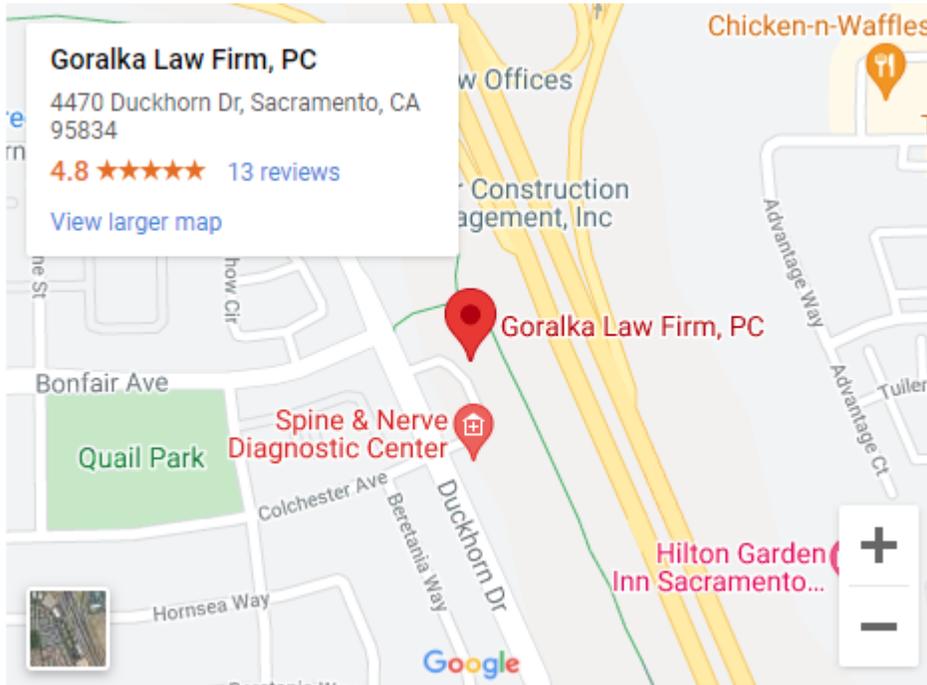
SOURCE: [Munchkin Time](#)

# 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, PC. Their last names have been redacted to protect their privacy. These client testimonials do not guarantee your particular results.*

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