



Karl Kurzatkowski

Associate

New York
+1 212-294-3323

Karl focuses his practice on tax controversy matters involving international tax and transfer pricing, employment tax, and federal and state audits. He provides strategic solutions to multinational clients on U.S. tax and insurance law issues and represents clients in all phases of federal and state tax controversies. His extensive knowledge of U.S. and international tax law provides clients with valuable representation with many of today's major enforcement areas.

Karl focuses his practice on a broad range of domestic and international tax matters, including various subchapter L and insurance tax, transfer pricing, and state and local tax matters. Karl advises clients in audits, appeals and litigation process in addition to representing them on regulatory matters.

Prior to joining Winston, Karl was tax counsel for a multinational insurance company where he managed all tax matters related to the company's foreign and domestic operations. Karl's extensive and broad-based experience involved direct oversight over U.S. and foreign transfer pricing documentation, cross border reinsurance transactions, intercompany service and guarantee fees, debt-versus-equity analyses, investment fund structuring, treaty interpretation, application of FATCA and withholding tax rules, tax issues related to globally-mobile employees, and advising on permanent establishment and trade or business rules. Karl's hands-on experience provides him with a unique insight into the international tax rules affecting today's multinationals.

Karl has significant experience in insurance tax matters, including cross border reinsurance transactions, the application of U.S. federal excise tax (FET) to (re)insurance, matters impacting Lloyd's of London members and managing agents, deductibility of ceding commissions and reserves, operations of a reciprocal insurer, and captive insurance company issues. Karl has worked on a number of regulatory and tax controversy matters involving insurance issues.

Karl began his career in the National Federal Tax Services practice of a Big 4 firm where he counseled corporate clients on federal and state tax credits and incentives, including the research tax credit under Section 41 and various state statutes. During that time, Karl was intimately involved in the computation, documentation and defense of research tax credits for high profile and Fortune 500 clients in a broad array of industries, including software, financial services, automotive and manufacturing industries.

Previously, Karl also externed with the Internal Revenue Service (IRS) and worked in the Office of General Counsel of a publicly-traded regional bank.

Karl devotes significant time to his robust pro bono practice, involving 501(c)(3) formations and other tax-related questions related to non-profit organizations.

Key Matters

Some of the experience represented below may have been handled at a previous firm.

- Represented corporate clients in IRS audits involving the research credit, Section 199 deduction and various international and domestic tax matters
- Implemented transfer pricing documentation program for multinational insurance conglomerate
- Advised on corporate and tax aspects of reciprocal insurance company formation

Recognitions

- "Key Lawyer," *The Legal 500 US*, US Taxes: Contentious, 2023–2024
- Dean's List, Georgetown University Law Center
- Pro Bono Service Award, St. John's University School of Law

Activities

- Vice Chair, American Bar Association Section of Taxation Insurance Companies Committee
- Member, American Bar Association Section of Taxation
- Member, New York State Bar Association Tax Section

Credentials

EDUCATION

Karl holds a J.D. from St. John's University School of Law, where he was Vice President of the Tax Law Society. He

additionally holds a LL.M. in taxation with distinction, Dean's List, from Georgetown University Law Center, where his course concentration additionally earned him a certificate of international taxation. Karl holds a Bachelor's Degree in economics from New York University.

Karl is fluent in Polish.

ADMISSIONS

- District of Columbia
- New York

Related Insights & News

SPEAKING ENGAGEMENTS

- "Tax Department Roadmap for Privilege," 2023 Insurance Tax Conference, Panelist, Nov. 9, 2023
- "Nuts and Bolts of Tax Litigation: Discovery," ABA Section of Taxation, Panelist, Sept. 6, 2023
- "Digital Transformation of the Insurance World," Insurance Tax Conference, Panelist, Nov. 11, 2022
- "Rising Inflation and Interest Rates – Effect on the Industry," 2022 Fall Tax Meeting, American Bar Association Section of Taxation, Moderator, Oct. 14, 2022
- "A Primer on the Taxation of Life Insurance and Non-Qualified Annuities," American Bar Association Section of Taxation, 2022 Fall Tax Meeting, Panelist, Oct. 13, 2022

PUBLICATIONS AND PUBLISHED WRITINGS

- "[Second Employee Retention Credit Voluntary Disclosure Program Provides Relief for Some Employers](#)," Winston & Strawn Tax Impacts Blog, Co-author, Aug. 20, 2024
- "[Taking Aim: IRS's Compliance Campaign Makes Sports Industry Target of Enforcement Measures](#)," Winston & Strawn Tax Impacts Blog, Co-author, April 9, 2024
- "[Winston & Strawn Monthly Tax Controversy Update – October 2023](#)," Winston & Strawn Tax Impacts Blog, Co-author, Nov. 6, 2023
- "[Lights, Camera, Audit: High-Income Taxpayers, Partnerships, Corporations, and Promoters Headline Recently Announced IRS Enforcement Priorities](#)," Winston & Strawn Tax Impacts Blog, Co-author, Oct. 26, 2023
- "[IRS Backtracks on Penalties and Seeks to Settle Case Involving Backdated Documents](#)," Winston & Strawn Tax Impacts Blog, Co-author, Oct. 2, 2023
- "[Tax Court Reproach of "Cut-and-Paste" Notice Another Blow to IRS Documentation Credibility](#)," Winston & Strawn Tax Impacts Blog, Co-author, Sept. 14, 2023
- "[IRS Announces Increased Scrutiny of High-Income Taxpayers, Partnerships, Corporations, and Promoters](#)," Winston & Strawn Tax Impacts Blog, Co-author, Sept. 13, 2023
- "[Fallout from Backdated Documents Lands IRS in Hot Seat](#)," Winston & Strawn Tax Impacts Blog, Co-author, Aug. 31, 2023
- "[Winston & Strawn Tax Impacts Monthly Tax Controversy Update – July 2023](#)," Winston & Strawn Tax Impacts Blog, Co-author, Aug. 7, 2023
- "[IRS's Strategic Operating Plan Includes Objective Targeting High-Income Taxpayers and Large Corporations and Partnerships](#)," Winston & Strawn Tax Impacts Blog, Co-author, Apr. 17, 2023

- [“Non-Willful, Per-Form Penalties Suffer a Bittner Fate: Supreme Court Resolves FBAR Penalty Dispute,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Mar. 2, 2023
- [“ABA Section of Taxation Comments on Beneficial Ownership Information Access and Safeguards,”](#) Principal Contributor, Feb. 14, 2023
- [“FTX Bankruptcy Tax Series: For FTX Customers Seeking Tax Losses, Details Matter,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Jan. 26, 2023
- [“Biden Signs the Inflation Reduction Act of 2022 into Law,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Aug. 17, 2022
- [“Senate Passes Inflation Reduction Act: Latest From the Hill,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Aug. 8, 2022
- [“Tax Reform in July: Key provisions of the newly announced Inflation Reduction Act of 2022,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Jul. 28, 2022
- [“SCOTUS Holds in *Boechler* that the 30-Day Time Limit to File a Tax Court Petition Is Not a Hard Deadline,”](#) Winston & Strawn Tax Impacts Blog, Co-author, May 2, 2022
- [“IRS Notices, Additional Actions Expected Following TIGTA Report Assessing Opportunity Zone Compliance,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Apr. 7, 2022
- [“FinCEN Amends Willful FBAR Regulations,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Dec. 27, 2021
- [“Insurance Tax Update – IRS Releases Rev. Proc. 2021-54 Providing Unpaid Loss Discount Factors,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Dec. 15, 2021
- [“Senate Finance Committee ‘Build Back Better Act’ Markup,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Dec. 14, 2021
- [“Fifth Circuit Holds that Non-willful FBAR Penalties Apply on Per-Account Basis,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Dec. 3, 2021

BLOG

Tax Controversy and Litigation Series – Look to Cases from 2024

APRIL 21, 2025

BLOG

Micro-Captive Reportable Transactions Regulations Finalized; Challenged

FEBRUARY 4, 2025

BLOG

Second Employee Retention Credit Voluntary Disclosure Program Provides Relief for Some Employers

AUGUST 20, 2024

RECOGNITIONS

Winston & Strawn Recognized in *The Legal 500 U.S.* 2024

JUNE 12, 2024

BLOG

Taking Aim: IRS's Compliance Campaign Makes Sports Industry Target of Enforcement Measures

APRIL 9, 2024

BLOG

Winston & Strawn Monthly Tax Controversy Update – *October 2023*

NOVEMBER 6, 2023

BLOG

Lights, Camera, Audit: High-Income Taxpayers, Partnerships, Corporations, and Promoters Headline Recently Announced IRS Enforcement Priorities

OCTOBER 26, 2023

BLOG

IRS Backtracks on Penalties and Seeks to Settle Case Involving Backdated Documents

OCTOBER 2, 2023

BLOG

Tax Court Reproach of "Cut-and-Paste" Notice Another Blow to IRS Documentation Credibility

SEPTEMBER 14, 2023

BLOG

IRS Announces Increased Scrutiny of High-Income Taxpayers, Partnerships, Corporations, and Promoters

SEPTEMBER 13, 2023

BLOG

Fallout from Backdated Documents Lands IRS in Hot Seat

AUGUST 31, 2023

BLOG

Winston & Strawn Tax Impacts Monthly Tax Controversy Update – *July 2023*

AUGUST 7, 2023

Capabilities

Tax Controversy & Criminal Tax

Tax

Compliance Programs

Government Program Fraud, False Claims Act & Qui Tam Litigation

Government Investigations, Enforcement & Compliance

Privacy & Data Security

Financial Services

Professional Services

Insurance