



# United States Tax Court

Washington, DC 20217

April 16, 2025

## PRESS RELEASE

The United States Tax Court announced today that Chief Special Trial Judge Lewis R. Carluzzo has decided to step down as Chief Special Trial Judge, effective Friday, May 2, 2025. Special Trial Judge Zachary S. Fried has been named Chief Special Trial Judge, effective May 3, 2025.

After a notable career with the Office of Chief Counsel, Internal Revenue Service, Judge Carluzzo was appointed a Special Trial Judge of the United States Tax Court on August 7, 1994. He was selected to serve as Chief Special Trial Judge, effective on September 1, 2017. Judge Carluzzo served with great distinction in his role as Chief Special Trial Judge. His comprehensive knowledge of tax law has been indispensable to the Court. In 2020 Judge Carluzzo received the J. Edgar Murdock Award for distinguished service to the United States Tax Court. Judge Carluzzo will continue to serve as a Special Trial Judge after May 2, 2025.

Judge Fried came to the Court in 2009 as an Attorney-Adviser to Judge Carluzzo. He later served as the Court's Deputy Counsel. Judge Fried was appointed a Special Trial Judge on October 10, 2023. His experience at the Tax Court will be invaluable as he serves in his new role. He holds a B.A. from the University of Virginia, a J.D. from the George Washington University Law School, and an LL.M. in Taxation from the Georgetown University Law Center.