



**THE THIRD JUDICIAL
CIRCUIT
OF MICHIGAN**

PATRICIA PEREZ FRESARD
CHIEF JUDGE

ZENELL B. BROWN
EXECUTIVE COURT ADMINISTRATOR

720 COLEMAN A. YOUNG MUNICIPAL CENTER

Detroit Non-Resident Income Tax Return Verification Letter – 2022 Tax Year

To Whom It May Concern:

This letter outlines various practices taken by the Third Judicial Circuit Court (Court) for calendar year 2022 in response to the health risks created by the COVID-19 pandemic. In accordance with the guidance of the Court's funding unit, Wayne County, and the Michigan Supreme Court, the Court placed the majority of its work force on a paid administrative leave or furlough from March 14 through April 30, 2020. During this furlough period, the Court examined its operations and developed operational modifications to permit employees who could perform part or all of their work remotely to complete those duties off campus. The Court implemented this plan beginning May 1, 2020 and continued the protocol through December 31, 2020.

In light of these changes, employees who reside outside the City of Detroit (City) may have performed their duties outside the City when working remotely. Because the Court did not designate a work location or mandate where the employee performed the work, the individual employee seeking to allocate wages earned within and outside of the City bears the obligation of maintaining and verifying work records in support of the claim.

A blue ink signature of Lyn Roberts, written in a cursive style.

Lyn Roberts
Chief Financial Officer
Third Judicial Circuit of Michigan
Office of Budget and Finance

A blue ink signature of Benita M. Cheatom, written in a cursive style.

Benita M. Cheatom
Director of Human Resources
Third Judicial Circuit of Michigan
Office of Human Resources and Labor Relations

Dated: January 12, 2023