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U.S. Department of Justice  
Immigration and Naturalization Service

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OFFICE OF ADMINISTRATIVE APPEALS  
425 Eye Street N.W.  
ULLB, 3rd Floor  
Washington, D.C. 20536



File: WAC 01 056 51955 Office: California Service Center Date: 4 - APR 2002  
IN RE: Petitioner: [Redacted]  
Beneficiary: [Redacted]  
Petition: Immigrant Petition for Alien Worker as a Skilled Worker or Professional Pursuant to § 203(b)(3) of the  
Immigration and Nationality Act, 8 U.S.C. 1153(b)(3)

IN BEHALF OF PETITIONER:



Public Copy

INSTRUCTIONS:  
This is the decision in your case. All documents have been returned to the office which originally decided your case.  
Any further inquiry must be made to that office.

If you believe the law was inappropriately applied or the analysis used in reaching the decision was inconsistent with the  
information provided or with precedent decisions, you may file a motion to reconsider. Such a motion must state the  
reasons for reconsideration and be supported by any pertinent precedent decisions. Any motion to reconsider must be  
filed within 30 days of the decision that the motion seeks to reconsider, as required under 8 C.F.R. 103.5(a)(1)(i).

If you have new or additional information which you wish to have considered, you may file a motion to reopen. Such  
a motion must state the new facts to be proved at the reopened proceeding and be supported by affidavits or other  
documentary evidence. Any motion to reopen must be filed within 30 days of the decision that the motion seeks to reopen,  
except that failure to file before this period expires may be excused in the discretion of the Service where it is  
demonstrated that the delay was reasonable and beyond the control of the applicant or petitioner. Id.

Any motion must be filed with the office which originally decided your case along with a fee of \$110 as required under  
8 C.F.R. 103.7.

FOR THE ASSOCIATE COMMISSIONER,  
EXAMINATIONS  
*Robert P. Wiemann*  
Robert P. Wiemann, Director  
Administrative Appeals Office

**DISCUSSION:** The preference visa petition was denied by the Director, California Service Center, and is now before the Associate Commissioner for Examinations on appeal. The appeal will be dismissed.

The petitioner is a retail medical supplies, rental medical equipment company. It seeks to employ the beneficiary permanently in the United States as a full-charge bookkeeper. As required by statute, the petition is accompanied by an individual labor certification approved by the Department of Labor. The director determined that the petitioner had not established that it had the financial ability to pay the beneficiary the proffered wage as of the filing date of the visa petition.

On appeal, counsel provides a statement and indicates that a separate brief and/or evidence is being submitted within thirty days. No further documentation, however, has been received. Therefore, a decision will be made based on the record as it is presently constituted.

Section 203(b)(3)(A)(i) of the Immigration and Nationality Act (the Act), 8 U.S.C. 1153(b)(3)(A)(i), provides for the granting of preference classification to qualified immigrants who are capable, at the time of petitioning for classification under this paragraph, of performing skilled labor (requiring at least two years training or experience), not of a temporary or seasonal nature, for which qualified workers are not available in the United States.

8 C.F.R. 204.5(g)(2) states in pertinent part:

*Ability of prospective employer to pay wage.* Any petition filed by or for an employment-based immigrant which requires an offer of employment must be accompanied by evidence that the prospective United States employer has the ability to pay the proffered wage. The petitioner must demonstrate this ability at the time the priority date is established and continuing until the beneficiary obtains lawful permanent residence. Evidence of this ability shall be either in the form of copies of annual reports, federal tax returns, or audited financial statements.

Eligibility in this matter hinges on the petitioner's ability to pay the wage offered as of the petition's filing date, which is the date the request for labor certification was accepted for processing by any office within the employment system of the Department of Labor. Matter of Wing's Tea House, 16 I&N Dec. 158 (Act. Reg. Comm. 1977). Here, the petition's filing date is June

10, 1997. The beneficiary's salary as stated on the labor certification is \$11.21 per hour or \$23,316.80 per annum.

Counsel initially submitted copies of the petitioner's 1997, 1998, and 1999 Form 1120S U.S. Income Tax Return for an S Corporation. The federal tax return for 1997 reflected gross receipts of \$327,614; gross profit of \$210,435; compensation of officers of \$0; salaries and wages paid of \$98,069; depreciation of \$25,788; and an ordinary income (loss) from trade or business activities of -\$29,465. Schedule L reflected total current assets of \$161,613 with \$18,363 in cash and total current liabilities of \$180,672.

The 1998 federal tax return reflected gross receipts of \$703,143; gross profit of \$413,377; compensation of officers of \$0; salaries and wages paid of \$104,910; depreciation of \$52,462; and an ordinary income (loss) from trade or business activities of -\$36,260. Schedule L reflected total current assets of \$264,215 with \$98,424 in cash and total current liabilities of \$228,154. The 1999 federal tax return reflected gross receipts of \$668,478; gross profit of \$476,433; compensation of officers of \$0; salaries and wages paid of \$130,473; depreciation of \$64,093; and an ordinary income (loss) from trade or business activities of -\$28,352. Schedule L reflected total current assets of \$218,747 with \$56,220 in cash and total current liabilities of \$116,676.

The director determined that the evidence did not establish that the petitioner had the ability to pay the proffered wage and denied the petition accordingly.

On appeal, counsel argues that:

The Immigration and Naturalization Service, in its denial of the Immigrant Petition for Alien Worker (I-140) filed on behalf of [the beneficiary] by [REDACTED] dated January 3, 2001, did not do a comprehensive examination of the business taxes of [REDACTED] before the denial was issued. The evidence submitted by the petitioner clearly established that he petitioner had and continues to have sufficient income to pay the proffered wage.

Counsel's argument is not persuasive. A review of the 1997 federal tax return shows that when one adds the ordinary income and the depreciation, the result is -\$3,677, less than the proffered wage.

While the 1998 and 1999 federal tax returns show the petitioner's ability to pay the proffered wage, the petitioner must show that it had the ability to pay the proffered wage at the time of filing of

the petition and continuing until the beneficiary obtains lawful permanent resident status. See 8 C.F.R. 204.5(g)(2).

No additional evidence has been received to date. Accordingly, after a review of the federal tax returns furnished, it is concluded that the petitioner has not established that it had sufficient available funds to pay the salary offered at the time of filing of the petition and continuing to present.

The burden of proof in these proceedings rests solely with the petitioner. Section 291 of the Act, 8 U.S.C. 1361. The petitioner has not met that burden.

**ORDER:** The appeal is dismissed.