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U.S. Department of Justice  
Immigration and Naturalization Service

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OFFICE OF ADMINISTRATIVE APPEALS  
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Washington, D.C. 20536

File: [Redacted] Office: Nebraska Service Center

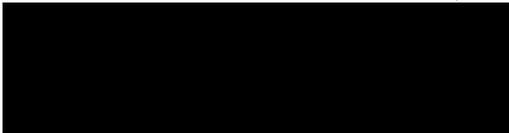
Date: 4 - APR 2002

IN RE: Petitioner:  
Beneficiary:



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, Nebraska Service Center, and is now before the Associate Commissioner for Examinations on appeal. The appeal will be dismissed.

The petitioner manufactures, designs, and repairs jewelry. It seeks to employ the beneficiary permanently in the United States as a diamond setter-goldsmith. 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 submits a brief and additional evidence.

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 May 16, 1996. The beneficiary's salary as stated on the labor certification is \$12.80 per hour or \$26,624.00 per annum.

Counsel initially submitted an analysis of the petitioner's

inventory and a letter from the petitioner which stated that "the company has been engaged in a dispute with the Internal Revenue Service since 1997. The company has refrained from filing federal Tax Returns while this dispute remains unsettled. Consequently, the company has neither a federal tax return nor a financial report that it can submit to demonstrate its financial solvency."

The director concluded that this evidence submitted did not establish that the petitioner had the ability to pay the proffered wage as of the filing date of the petition. On March 20, 2001, the director requested additional evidence to establish that the petitioner had the ability to pay the proffered wage as of May 16, 1996.

In response, counsel submitted a copy of the petitioner's 1996 Form 1120 U.S. Corporation Income Tax Return which reflected gross receipts of \$1,287,633; gross profit of \$464,894; compensation of officers of \$147,000; salaries and wages paid of \$62,628; depreciation of \$3,611; and a taxable income before net operating loss deduction and special deductions of -\$129,135. Schedule L reflected total current assets of \$573,368 with \$24,436 in cash and total current liabilities of \$583,381.

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

On appeal, counsel submits a copy of the petitioner's 1997 Form 1120 U.S. Corporation Income Tax Return which reflects gross receipts of \$1,156,722; gross profit of \$211,625; compensation of officers of \$78,000; salaries and wages paid of \$62,401; depreciation of \$2,933; and a taxable income before net operating loss deduction and special deductions of -\$63,947. Schedule L reflected total current assets of \$543,846 with \$16,172 in cash and total current liabilities of \$693,827.

Counsel argues that:

While both the 1996 and 1997 federal tax returns show a net loss for their respective years, the returns also demonstrate that the petitioner had assets of more than \$600,000 during both of the years. The assets in question are in the form of gold, precious and semi precious stones and finished jewelry. Assets such as these are easily convertible (sic) into currency.

Counsel's argument is not persuasive. A review of the 1996 federal tax return shows that when one adds the taxable income and the

depreciation, the result is -\$125,524, an amount less than the proffered wage.

In addition, the 1997 federal tax return continues to show an inability to pay the proffered wage.

Accordingly, after a review of the federal tax returns, 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.