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U.S. Department of Justice
Immigration and Naturalization Service

~~Identification card holder is
present clearly unwarranted
division of persons' privacy~~

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



File: EAC 00 241 50087 Office: Vermont Service Center

Date: 2007 NOV 10

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)

Public Copy

IN BEHALF OF PETITIONER:
[Redacted]

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

The petitioner is a restaurant. It seeks to employ the beneficiary permanently in the United States as a specialty cook. 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 26, 1995. The beneficiary's salary as stated on the labor certification is \$450.00 per week or \$23,400.00 per annum.

Counsel initially submitted a copy of the petitioner's 1998 Form 1120S U.S. Income Tax Return for an S Corporation. The federal tax

return reflected gross receipts of \$546,878; gross profit of \$347,903; compensation of officers of \$62,250; salaries and wages paid of \$52,256; depreciation of \$0; and an ordinary income (loss) from trade or business activities of \$2,480. Schedule L reflected total current assets of \$18,966 with \$2,425 in cash and total current liabilities of \$23,635.

The director concluded that the 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 February 5, 2001, the director requested additional evidence to establish that the petitioner had the ability to pay the proffered wage as of May 26, 1995, to include the petitioner's 1995 through 1997 corporate income tax returns.

In response, counsel submitted copies of the petitioner's 1995, 1996, and 1997 Form 1120S U.S. Income Tax Return for an S Corporation. The 1995 federal tax return reflected gross receipts of \$394,386; gross profit of \$206,241; compensation of officers of \$3,900; salaries and wages paid of \$0; depreciation of \$0; and an ordinary income (loss) from trade or business activities of -\$20,401. Schedule L reflected total current assets of \$10,810 with \$5,889 in cash and total current liabilities of \$31,427. The 1996 federal tax return reflected gross receipts of \$460,636; gross profit of \$251,926; compensation of officers of \$17,600; salaries and wages paid of \$0; depreciation of \$0; and an ordinary income (loss) from trade or business activities of \$28,923. Schedule L reflected total current assets of \$42,466 with \$9,870 in cash and total current liabilities of \$36,973.

The 1997 federal tax return reflected gross receipts of \$515,092; gross profit of \$296,408; compensation of officers of \$32,300; salaries and wages paid of \$0; depreciation of \$0; and an ordinary income (loss) from trade or business activities of \$14,567. Schedule L reflected total current assets of \$35,794 with \$2,469 in cash and total current liabilities of \$26,049.

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 copies of the petitioner's 1999 and 2000 Form 1120S U.S. Income Tax Return for an S Corporation and argues that "I am appealing the decision of the Director of Immigration of Vermont Service Center, because the Office of Immigration never reviewed properly the proof that it was sent on April 30, 2001."

The federal tax return for 1999 reflected gross receipts of

\$547,009; gross profit of \$349,944; compensation of officers of \$70,074; salaries and wages paid of \$46,500; depreciation of \$0; and an ordinary income (loss) from trade or business activities of -\$3,321. Schedule L reflected total current assets of \$27,603 with \$1,303 in cash and total current liabilities of \$39,976. The federal tax return for 2000 reflected gross receipts of \$586,803; gross profit of \$399,839; compensation of officers of \$70,900; salaries and wages paid of \$48,219; depreciation of \$0; and an ordinary income (loss) from trade or business activities of \$20,338. Schedule L reflected total current assets of \$24,096 with \$11,585 in cash and total current liabilities of \$23,589.

A review of the federal tax return for 1995 shows that when one adds the ordinary income and the depreciation, the result is \$20,401, less than the proffered wage.

A review of the federal tax returns for 1997, 1998, 1999, and 2000, continues to show that the petitioner lacked the ability to pay the proffered wage.

While a review of the tax return for 1996 shows that the petitioner had the 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).

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.