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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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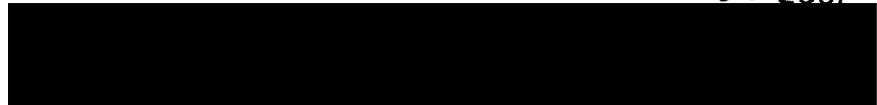


File:

Office: Vermont Service Center

Date: **MAY 03 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, 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 involved in physical medicine. It seeks to employ the beneficiary permanently in the United States as a physical therapist. 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 December 13, 1999. The beneficiary's salary as stated on the labor certification is \$37.80 per hour or \$78,624.00 per annum.

Counsel initially submitted insufficient evidence of the

petitioner's ability to pay the proffered wage. 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 May 17, 2001, the director requested additional evidence to establish that the petitioner had the ability to pay the proffered wage as of December 13, 1999.

In response, counsel submitted copies of the petitioner's 1999 and 2000 Form 1120 U.S. Corporation Income Tax Return. The federal tax return for 1999 reflected gross receipts of \$30,464; gross profit of \$30,464; compensation of officers of \$0; salaries and wages paid of \$16,000; and a taxable income before net operating loss deduction and special deductions of -\$868. The federal tax return for 2000 reflected gross receipts of \$967,658; gross profit of \$967,658; compensation of officers of \$100,000; salaries and wages paid of \$186,735; and a taxable income before net operating loss deduction and special deductions of -\$63,387.

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 submits a letter from the petitioner which argues that:

While it is conceded that the petitioner approximated its one year revenues to be around \$1 million in Part 5 of the immigrant petition, petitioner should not be faulted for having only \$30,464 in gross revenues for its 1999 income tax return. As manifested, it started its operations only in October 1999. For these few weeks of operation (just more than two months), it generated more than \$30,000 in revenues. The 2000 income tax return submitted reveals though that the petitioner made from January to December 2000 almost a million dollars in revenues, \$967,658 to be exact. Petitioner respectfully submits that from October 1999 to October 2000, it grossed around eight hundred thousand (\$800,000) dollars -almost close to its approximated income after one year of operations.

Counsel's argument is not persuasive.

The petitioner's Form 1120 for the 1999 calendar year shows that its taxable income was -\$868 and its net current assets were -\$865. The petitioner could not pay a proffered wage of \$78,624.00 per year out of a negative income or negative assets.

The petitioner's Form 1120 for the 2000 calendar year shows that its taxable income was -\$63,387 and its net current assets were -\$64,255. Again, the petitioner could not pay the proffered wage from a negative income or negative assets.

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.