

PUBLIC COPY

B6

**identifying data deleted to
prevent clearly unwarranted
invasion of personal privacy**

U.S. Department of Homeland Security

Citizenship and Immigration Services

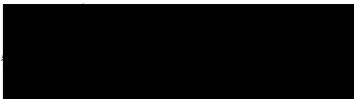
ADMINISTRATIVE APPEALS OFFICE
CIS, AAO, 20 Mass, 3/F
425 I Street, N.W.
Washington, D.C. 20536



File: WAC 02 027 57447 Office: California Service Center

Date: DEC 18 2003

IN RE: Petitioner:
Beneficiary:



Petition: Immigrant Petition for Alien Worker as a Skilled Worker or Professional Pursuant to Section 203(b)(3) of the Immigration and Nationality Act, 8 U.S.C. § 1153(b)(3)

ON BEHALF OF PETITIONER:



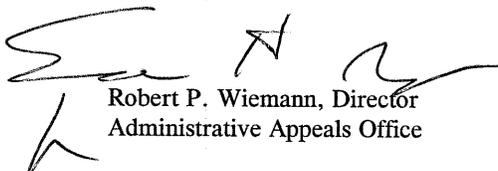
INSTRUCTIONS:

This is the decision in your case. All documents have been returned to the office that 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 that 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 Citizenship and Immigration Services (CIS) 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 that originally decided your case along with a fee of \$110 as required under 8 C.F.R. § 103.7.


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 Administrative Appeals Office (AAO) on appeal. The decision of the director will be withdrawn, and the petition will be remanded for further action.

The petitioner manufactures and markets clothing. It seeks to employ the beneficiary permanently in the United States as a sample sewer. 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 priority 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 priority 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 priority date is July 7, 1997. The beneficiary's salary as stated on the labor

certification is \$9.50 per hour or \$19,760.00 per annum.

Pursuant to a request from the director, counsel submitted copies of the petitioner's 1999, 2000, and 2001 Internal Revenue Service (IRS) Forms 1120S. Forms 1120S showed ordinary incomes of \$54,106, -\$609, and \$33,544, respectively.

Interestingly enough, the Form 1120S for 1999 shows a different address and employer identification number than the address and employer identification number shown on the 2000 and 2001 returns. Furthermore, the I-140 visa petition and the labor certification show different addresses, and the tax identification number shown on the petition is different than the number on any of the tax returns. Neither the director nor counsel has addressed these discrepancies.

The director determined that the evidence submitted 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 1997 and 1998 IRS Forms 1120 for Fantazia, Inc. which show the same address and employer identification number as the 1999 1120S. Counsel argues that "[t]he Federal Tax Returns for the employer for 1998 and 1997 were sent with our response. We are re-sending them with this appeal."

The petitioner's Forms 1120 for the calendar years 1997 and 1998 for Fantazia, Inc. show net current assets of \$943,631 and \$986,204 respectively. The petitioner could pay a proffered wage of \$19,760.00 a year out of these amounts. Additionally, the tax returns for 1999, 2000, and 2001 continue to show an ability to pay the wage offered. The 1999 and 2001 returns show ordinary incomes of \$54,106 and \$33,544, and the 2000 return shows net current assets of \$303,907.

The petitioner, however, must establish that the tax forms with different employer numbers and addresses relate to the same business.

In view of the discrepancies noted, the previous decision of the director will be withdrawn. The petition is remanded to the director for consideration of the issue stated above. The director may request any additional evidence considered pertinent. Similarly, the petitioner may provide additional evidence within a reasonable period of time to be determined by the director. Upon receipt of all the evidence, the director will review the entire record and enter a new decision.

ORDER: The director's decision is withdrawn. The petition is remanded to the director for further action in accordance with the foregoing and entry of a new decision, which if adverse to the petitioner, is to be certified to the AAO for review.