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U.S. Department of Homeland Security
Bureau of Citizenship and Immigration Services

OFFICE OF ADMINISTRATIVE APPEALS
425 Eye Street N.W.
BCIS, AAO, 20 Mass, 3/F
Washington, D. C. 20536

[REDACTED]

File: [REDACTED] Office: Nebraska Service Center

Date: JUN 05 2003

IN RE: Petitioner: [REDACTED]
Beneficiary: [REDACTED]

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:

[REDACTED]

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 the Bureau of Citizenship and Immigration Services (Bureau) 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
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 Administrative Appeals Office on appeal. The appeal will be sustained.

The petitioner is involved in construction and export of construction materials. It seeks to employ the beneficiary permanently in the United States as a civil engineer. 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.

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 January 14, 1998. The beneficiary's salary as stated on the labor certification is \$29.50 per hour or \$61,360.00 per annum.

Counsel initially submitted a copy of the petitioner's unaudited

financial statement for the six months ended June 30, 2001. On December 11, 2001, the director requested additional evidence to establish that the petitioner had the ability to pay the proffered wage.

In response, counsel submitted a copy of the beneficiary's W-2 Wage and Tax Statement which showed he was paid \$30,680.00 in 2001, and copies of the petitioner's 1997 through 2000 Form 1120 U.S. Corporation Income Tax Return.

The tax return for 1998 reflected gross receipts of \$258,455; gross profit of \$92,109; compensation of officers of \$54,659; salaries and wages paid of \$5,200; and a taxable income before net operating loss deduction and special deductions of -\$777. The tax return for 1999 reflected gross receipts of \$202,931; gross profit of \$85,136; compensation of officers of \$49,400; salaries and wages paid of \$5,200; and a taxable income before net operating loss deduction and special deductions of -\$521.

The tax return for 2000 reflected gross receipts of \$5,291,670; gross profit of \$1,477,007; compensation of officers of \$266,400; salaries and wages paid of \$354,808; and a taxable income before net operating loss deduction and special deductions of \$80,489.

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 argues that:

The Petitioner provided corporate income tax statements for 1998, 1999, 2000, 2001. In all those years there was certainly sufficient money to pay the offered wage and there is evidence to show that the company continue to have such ability. In 1997, the company was undergoing expansions into foreign markets and used much of its income to facilitate such expansion. However, in 1998, by the time the alien labor certification was filed on behalf of the beneficiary, the company showed a gross income of 257,579.00, which certainly covers the beneficiary's salary.

Counsel's argument is persuasive. The petitioner's Form 1120 for calendar year 1998 shows a taxable income of -\$777. The petitioner could not pay a proffered wage of \$61,360.00 a year out of this income. Net current assets for that year, however, were \$80,210, more than the proffered wage.

The petitioner's tax returns for calendar year 1999 and 2000 (through net current assets) continue to show an ability to pay the wage offered.

Accordingly, after a review of the evidence submitted, it is concluded that the petitioner has established that it had sufficient available funds to pay the salary offered as of the priority date of the petition.

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 met that burden.

ORDER: The appeal is sustained.

APR 25 2001
U.S. DEPARTMENT OF JUSTICE
IMMIGRATION AND NATURALIZATION SERVICE
NEW YORK OFFICE