U.S. Department of Homeland Security
20 Mass. Ave., N.W., Rm. 3000
Washington, DC 20529

Identifying data deleted to prevent clearly unwarranted invasion of personal privacy

U.S. Citizenship and Immigration Services

PUBLIC COPY

[redacted]

B6

FILE: [redacted] Office: VERMONT SERVICE CENTER Date: SEP 07 2007

EAC-03-122-53027

IN RE: Petitioner:
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 of the Administrative Appeals Office 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.

Robert P. Wiemann, Chief
Administrative Appeals Office

DISCUSSION: The employment-based preference visa petition was initially approved by the Director, Vermont Service Center. In connection with results of the beneficiary's application to adjust status to lawful permanent resident, a subsequent investigation conducted by the US Embassy in Dhaka, Bangladesh and the widespread scope of the malfeasance perpetrated by the director consequently served the petitioner with notice of intent to revoke the approval of the petition (NOIR). In a Notice of Revocation (NOR), the director ultimately revoked the approval of the Immigrant Petition for Alien Worker (Form I-140). The matter is now before the Administrative Appeals Office (AAO) on appeal. The appeal will be dismissed. The petition's approval will remain revoked.

The petitioner is a gas station. It seeks to employ the beneficiary permanently in the United States as an automobile service station manager (assistant manager). As required by statute, a Form ETA 750, Application for Alien Employment Certification approved by the Department of Labor (DOL), accompanied the petition. The petitioner filed the instant petition on February 6, 2003 and the director approved the petition on November 18, 2003. On September 20, 2005, the director served the petitioner with notice of intent to revoke the approval of the petition (NOIR) since was the attorney of record for the instant petition and the consular investigation report revealed that the experience letter provided to establish the beneficiary's qualifications was fraudulent. In the NOR, the director ultimately revoked the approval of the Immigrant Petition for Alien Worker (Form I-140) because the response to the NOIR did not include documentary evidence to establish the beneficiary's requisite two years of experience as a manager, and thus, the grounds of revocation were not overcome.

The record shows that the appeal is properly filed, timely and makes a specific allegation of error in law or fact. The procedural history in this case is documented by the record and incorporated into the decision. Further elaboration of the procedural history will be made only as necessary.

As set forth in the director's December 7, 2005 NOR, the single issue in this case is whether or not the petitioner has overcome the grounds of revocation in the director's NOIR dated September 20, 2005, i.e. whether or not the petitioner has demonstrated that the beneficiary possessed the requisite two years experience as a manager prior to the priority date.

The AAO takes a *de novo* look at issues raised in the denial of this petition. *See Dor v. INS*, 891 F.2d 997, 1002 n. 9 (2d Cir. 1989)(noting that the AAO reviews appeals on a de novo basis). The AAO considers all pertinent evidence in the record, including new evidence properly submitted upon appeal[2]. On appeal, counsel submits a brief, statement of Abdus Rashid, statement of and copies of the response to the NOIR dated September 20, 2005. Other relevant evidence in the record includes an experience certificate from dated December 10, 2003, statement of the

---

[1] On April 23, 2004, pled guilty in United States District Court for the District of Columbia to one count of conspiracy, four counts of money laundering, and one hundred and sixty-four counts of labor and immigration fraud. Based on the widespread scope of the fraud perpetrated by Citizenship and Immigration Services (CIS) determined that it should scrutinize all visa petitions for immigrant workers that were filed with CIS if , or his firm, appear as attorney of record.

[2] The submission of additional evidence on appeal is allowed by the instructions to the Form I-290B, which are incorporated into the regulations by the regulation at 8 C.F.R. § 103.2(a)(1). The record in the instant case provides no reason to preclude consideration of any of the documents newly submitted on appeal. *See Matter of Soriano*, 19 I&N Dec. 764 (BIA 1988).

beneficiary dated October 18, 2005, and statement of dated October 18, 2005. The record does not contain any other evidence pertinent to the beneficiary's qualifying experience.

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 nature, for which qualified workers are not available in the United States.

To be eligible for approval, a beneficiary must have the education and experience specified on the labor certification as of the petition's filing date, which is April 23, 2001. *See Matter of Wing's Tea House*, 16 I&N Dec. 158 (Act. Reg. Comm. 1977). To determine whether a beneficiary is eligible for an employment based immigrant visa, Citizenship & Immigration Services (CIS) must examine whether the alien's credentials meet the requirements set forth in the labor certification. In evaluating the beneficiary's qualifications, CIS must look to the job offer portion of the labor certification to determine the required qualifications for the position. CIS may not ignore a term of the labor certification, nor may it impose additional requirements. *See Matter of Silver Dragon Chinese Restaurant*, 19 I&N Dec. 401, 406 (Comm. 1986). *See also*, *Mandany v. Smith*, 696 F.2d 1008, (D.C. Cir. 1983); *K.R.K. Irvine, Inc. v. Landon*, 699 F.2d 1006 (9th Cir. 1983); *Stewart Infra-Red Commissary of Massachusetts, Inc. v. Coomey*, 661 F.2d 1 (1st Cir. 1981).

In the instant case, the Application for Alien Employment Certification, Form ETA-750A, items 14 and 15, set forth the minimum education, training, and experience that an applicant must have for the position of automobile service station manager (assistant manager). Item 14 describes the requirements of the proffered position are two (2) years experience in the job offered or in the related occupation of manager in any commercial enterprise.

The beneficiary set forth his credentials on Form ETA-750B and signed his name under a declaration that the contents of the form are true and correct under the penalty of perjury. On Part 15, eliciting information of the beneficiary's work experience, he indicated that he was unemployed from January to the present (correction initialed on August 3, 2002), and that he was employed as a full-time (working 40 hours per week) assistant manager with at Up2111a – from December 1997 to December 1999[3]. The record contains another Form ETA 750B signed by the beneficiary on October 20, 2003 and submitted in response to the director's request for evidence (RFE) dated July 29, 2003 with a letter from the former counsel, [4]. On the new Form ETA 750B, the beneficiary claimed that he worked as a manager for , Comilla, Bangladesh from May 1993 to June 1995.

The regulation at 8 C.F.R. § 204.5(g)(1) states in pertinent part:

---

[3] The form ETA 750B was initially signed on April 17, 2001, initialed by the beneficiary for the correction on August 3, 2002, and approved by the DOL on December 26, 2002.

[4] In his letter dated October 23, 2003, indicated that the beneficiary came to the United States on July 2, 1996, and claimed that there was an error made in the Form ETA 750, which indicated that the beneficiary worked for -December 1997 to December 1999.

> Evidence relating to qualifying experience or training shall be in the form of letter(s) from current or former employer(s) of trainer(s) and shall include the name, address, and title of the writer, and a specific description of the duties performed by the alien or of the training received. If such evidence is unavailable, other documentation relating to the alien's experience or training will be considered.

With the initial petition, the petitioner did not submit any documentary evidence to establish the beneficiary's requisite two years of experience. In response to the director's RFE dated July 29, 2003, the former counsel submitted an experience certificate from This experience certificate was dated December 10, 2003, signed by someone in the position of managing director and with stamp of in English, on the letterhead of the business with its business name, address and contact information in English only, and certifies that the beneficiary worked for the company as a manager from May 1, 1993 to June 30, 1995. However, it does not verify the beneficiary's full-time employment, nor does it include a detailed description of the duties the beneficiary performed. The US Embassy in Dhaka, Bangladesh found that the experience certificate is fraudulent based on its investigation on March 1, 2005 upon request of the CIS Baltimore District Office. During the investigation, the manager of the gas station confirmed that passed away about 4 years ago (in or about 2001), that the signature on the experience certificate is not that of any current or former owner of the business, that the company has no letterhead in either English or Bangla and that the company has no English language seal, only a Bangla language seal.

In response to the director's NOIR dated September 20, 2005, the petitioner through new counsel submitted a statement of the beneficiary dated October 18, 2005 and a faxed copy of a statement of dated October 18, 2005 pertinent to the beneficiary's qualifying experience. The beneficiary asserted that he was employed as a manager from May of 1993 until June of 1995, and that the experience letter from is not fraudulent. However, he did not submit any documentary evidence to support the assertions in his statement. Going on record without supporting documentary evidence is not sufficient for purposes of meeting the burden of proof in these proceedings. *Matter of Soffici*, 22 I&N Dec. 158, 165 (Comm. 1998) (citing *Matter of Treasure Craft of California*, 14 I&N Dec. 190 (Reg. Comm. 1972)). Additionally, the declarations are not affidavits as they were not sworn to or affirmed by the declarant before an officer authorized to administer oaths or affirmations who has, having confirmed the declarant's identity, administered the requisite oath or affirmation. *See Black's Law Dictionary* 58 (7th Ed., West 1999). Nor, in lieu of having been signed before an officer authorized to administer oaths or affirmations, do they contain the requisite statement, permitted by Federal law, that the signers, in signing the statements, certify the truth of the statements, under penalty of perjury. 28 U.S.C. § 1746. Such unsworn statements are not evidence and thus, as is the case with the arguments of counsel, are not entitled to any evidentiary weight. *See INS v. Phinpathya*, 464 U.S. 183, 188-89 n.6 (1984); *Matter of Ramirez-Sanchez*, 17 I&N Dec. 503 (BIA 1980). Without independent objective evidence, the beneficiary's self-serving statement cannot be given evidentiary weight in the instant case to rebut the consular investigation report that the experience certificate is fraudulent.

's letter dated October 18, 2005 was signed by herself as the owner and partner of Patrol Pump. In this letter n stated that she issued an experience certificate in favor of the beneficiary signed by another manager. The letter did not state anything about the company's letterhead and seal in English. However, admitted that the experience certificate issued

under the name of on December 10, 2003 was not from but from herself, and was not signed by but by s other manager. did not provide the name of the manager who signed December 10, 2003 experience certificate. Therefore, October 18, 2005 letter did not rebut the US Embassy's determination that December 10, 2003 experience letter is fraudulent. October 18, 2005 letter verified that the beneficiary "was serving in Patrol Pump, Dealer: , Comilla, Bangladesh as a Manager from 01-05-1993 to 30-06-1995." Again, this letter did not verify the beneficiary's qualifying employment. If the beneficiary had worked on a part-time basis, the 26 months of experience could have been counted as 13 full-time months of experience which would not have met the minimum requirements for the proffered position. Nor did the letter include a detailed description of the duties performed by the beneficiary. Without such a description of the duties, the AAO cannot determine whether or not the beneficiary's experience with Patrol Pump qualifies him to fill the proffered position and perform the duties set forth on the Form ETA 750A, Item 13.

In addition, the letter itself provides inconsistent information regarding the beneficiary's employment as a manager. continued that:

> I, , Wife of Professor stated[sic] a partnership business with the son of n after the death of [W]hen I started this business [the beneficiary] was acting as a manager in my Patrol Pump in favour of me.

did not indicate when passed away and when she started the partnership business. However, the investigation revealed that passed away about 4 years before the investigation team visited the company in March 2005. Therefore, passed away possibly in or about 2001 and started her partnership business with Prof. after the death of , i.e. after 2001. While verified that the beneficiary worked as a manager for her from May 1993 to June 1996, she also stated that the beneficiary was acting as a manager in her Patrol Pump when she started that business after 2001. did not explain how the beneficiary served her as a manager in Bangladesh in 2001 while he was in the United States since July 2, 1996. October 18, 2005 letter was not provided with any supporting evidence, such as payroll records, time cards or other documents, to establish the company employed the beneficiary. Moreover, while the manager interviewed by the investigators claimed that he had been the manager for the last seven years, stated that he was a newly appointed manager. It is incumbent on the petitioner to resolve any inconsistencies in the record by independent objective evidence, and attempts to explain or reconcile such inconsistencies, absent competent objective evidence pointing to where the truth, in fact, lies, will not suffice. *Matter of Ho*, 19 I&N Dec. 582, 591-592 (BIA 1988). The record does not contain such independent objective evidence to resolve these inconsistencies. Because of these defects, s October 18, 2005 letter will be given little weight in these proceedings.

On appeal, counsel submitted a statement of d dated January 22, 2006 and a letter to the United States Embassy dated January 22, 2006 from asserting that with these documents the petitioner has fully rebutted every basis for revocation of this petition's approval.

The record shows that was the manager on duty of Petrol Pump interviewed by the US Embassy investigation team on March 1, 2005. In his January 22, 2006 statement, clarified that when he talked about 24 years of working experience he did not mean that he worked for 24 years in that petrol pump but for several petrol pumps. He confirmed that he has been working for this petrol pump for the last nine (9) years which is consistent with the statement he made when he was questioned by the US Embassy investigation team. did not explain or correct any parts of his oral statements on March 1, 2005 about the managers for the last 24 years, the death of and 's taking over the business after death, the signature on the experience certificate on December 10, 2003, the letterhead and the company's seal. Therefore, the change of working years for Petrol Pump from 24 years to 9 years in his statements cannot rebut the conclusion of the US Embassy that the experience certificate from on December 10, 2003 was fraudulent.

Counsel also submits a letter addressed to the United States Embassy dated January 20, 2006 and notarized on January 22, 2006 regarding salary payment systems in Bangladesh. In this letter, stated that:

> All the government high official of Bangladesh draw their salary through government cheque. But private organization like public owner pay their staff salary by Cash. No cheque system salary payment in my organization Petrol Pump). I always follow Cash Payment salary policy not by cheque in my Petrol Pump (M/S. Petrol Pump).

's letter was trying to prove that the beneficiary worked as a manager for Petrol Pump from May 1993 to June 1995 without the payroll records, time cards or other documents. However, checks are not the only form of evidence to establish that the beneficiary worked and was paid by Petrol Pump. The investigation revealed that the gas station usually has 9 other staff working, and some of them working inside include an assistant manager, accountant and cashier. The accountant's documents should include financial statements as well as some documents indicating expenses paid as salaries regardless of whether those payments were made by checks or cash, the number of the employees, the hours of each employee works and the record showing salaries received by each employee for each pay period in cash, etc. The fact the company follows cash payment salary policy does not mean that there are no records for employees' salary payments, nor does it necessarily leas to the conclusion that such pay records are just simply unavailable. Therefore, January 20, 2006 letter does not rebut the director's determination that the petitioner failed to submit evidence showing that the beneficiary was paid during the relevant period by Petrol Pump, and thus failed to rebut the grounds of the revocation.

The AAO concurs with the director's decision that the petitioner submitted a fraudulent experience letter and failed to establish the beneficiary's qualification for the proffered position. Therefore, the petition was approved in error. Section 205 of the Act, 8 U.S.C. § 1155, provides that "[t]he Attorney General [now Secretary, Department of Homeland Security], may, at any time, for what he deems to be good and sufficient cause, revoke the approval of any petition approved by him under section 204." The realization

by the director that the petition was approved in error may be good and sufficient cause for revoking the approval. *Matter of Ho,* 19 I&N Dec. 582, 590 (BIA 1988). Therefore, the AAO determines that the director had good and sufficient cause to revoke the petition's approval based on the insufficient evidence in factual assertions presented by the beneficiary concerning his qualifications for the proffered position.

Beyond the director's decision and counsel's assertions on appeal, the AAO has identified an additional ground of revocation and will discuss whether or not the petitioner has established that it had the continuing ability to pay the proffered wage beginning on the priority date until the beneficiary obtains lawful permanent residence. An application or petition that fails to comply with the technical requirements of the law may be denied by the AAO even if the Service Center does not identify all of the grounds for denial in the initial decision. *See Spencer Enterprises, Inc. v. United States*, 299 F. Supp. 2d 1025, 1043 (E.D. Cal. 2001), *aff'd.* 345 F.3d 683 (9th Cir. 2003); *see also Dor v. INS*, 891 F.2d 997, 1002 n. 9 (2d Cir. 1989)(noting that the AAO reviews appeals on a de novo basis).

The record of proceeding raised suspicions concerning the issue of whether the job offer was realistic as of the priority date and remained realistic for each year thereafter, until the beneficiary obtains lawful permanent residence. The petitioner must establish that its job offer to the beneficiary is a realistic one. Because the filing of an ETA 750 labor certification application establishes a priority date for any immigrant petition later based on the ETA 750, the petitioner must establish that the job offer was realistic as of the priority date and that the offer remained realistic for each year thereafter, until the beneficiary obtains lawful permanent residence. The petitioner's ability to pay the proffered wage is an essential element in evaluating whether a job offer is realistic. *See Matter of Great Wall*, 16 I&N Dec. 142 (Acting Reg. Comm. 1977). *See also* 8 C.F.R. § 204.5(g)(2). In evaluating whether a job offer is realistic, CIS requires the petitioner to demonstrate financial resources sufficient to pay the beneficiary's proffered wages, although the totality of the circumstances affecting the petitioning business will be considered if the evidence warrants such consideration. *See Matter of Sonegawa*, 12 I&N Dec. 612 (Reg. Comm. 1967).

The regulation 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 in the form of copies of annual reports, federal tax returns, or audited financial statements.

The petitioner must demonstrate the continuing ability to pay the proffered wage beginning on the priority date, which is the date the Form ETA 750 Application for Alien Employment Certification, was accepted for processing by any office within the employment system of the U.S. Department of Labor. *See* 8 C.F.R. § 204.5(d). The petitioner must also demonstrate that, on the priority date, the beneficiary had the qualifications stated on its Form ETA 750 Application for Alien Employment Certification as certified by the U.S. Department of Labor and submitted with the instant petition. *Matter of Wing's Tea House,* 16 I&N Dec. 158 (Act. Reg. Comm. 1977).

Here, the Form ETA 750 was accepted on April 23, 2001. The proffered wage as stated on the Form ETA 750 is $19.33 per hour ($40,206.400 per year). On the Form ETA 750B, signed by the beneficiary on October 20, 2003, the beneficiary did not claim to have worked for the petitioner. In the letter dated December 17, 2004, the petitioner claimed that the beneficiary has been employed as an assistant manager since February 2004.

In determining the petitioner's ability to pay the proffered wage during a given period, CIS will first examine whether the petitioner employed and paid the beneficiary during that period. If the petitioner establishes by documentary evidence that it employed the beneficiary at a salary equal to or greater than the proffered wage, the evidence will be considered prima facie proof of the petitioner's ability to pay the proffered wage. In the instant case, the petitioner submitted the beneficiary's monthly paystubs from February 2004 to November 2004. These paystubs show that the petitioner paid the beneficiary the proffered wage rate at $19.33 per hour from February 2004, but since the beneficiary worked 20 hours per week on part-time basis, monthly compensation was $1,673.98, and the year to date earning for 2004 on November 30, 2004 was $16,612.22. The petitioner established that it employed and paid the beneficiary the partial proffered wage in 2004, and thus it is obligated to demonstrate that it could pay the difference of $23,594.18 between wages actually paid to the beneficiary and the proffered wage in 2004. The petitioner did not submit any evidence to show that it hired and paid any compensation to the beneficiary in 2001, the year of the priority date, through 2003. Therefore, the petitioner must establish its ability to pay the full proffered wage with its net income or its net current assets in each of these relevant years.

If the petitioner does not establish that it employed and paid the beneficiary an amount at least equal to the proffered wage during that period, CIS will next examine the net income figure reflected on the petitioner's federal income tax return, without consideration of depreciation or other expenses. Reliance on federal income tax returns as a basis for determining a petitioner's ability to pay the proffered wage is well established by judicial precedent. *Elatos Restaurant Corp. v. Sava*, 632 F. Supp. 1049, 1054 (S.D.N.Y. 1986) (*citing Tongatapu Woodcraft Hawaii, Ltd. v. Feldman*, 736 F.2d 1305 (9th Cir. 1984)); *see also Chi-Feng Chang v. Thornburgh*, 719 F. Supp. 532 (N.D. Texas 1989); *K.C.P. Food Co., Inc. v. Sava*, 623 F. Supp. 1080 (S.D.N.Y. 1985); *Ubeda v. Palmer*, 539 F. Supp. 647 (N.D. Ill. 1982), *aff'd*, 703 F.2d 571 (7th Cir. 1983). Reliance on the petitioner's gross receipts and wage expense is misplaced. Showing that the petitioner's gross receipts exceeded the proffered wage is insufficient. Similarly, showing that the petitioner paid wages in excess of the proffered wage is insufficient.

If the net income the petitioner demonstrates it had available during that period, if any, added to the wages paid to the beneficiary during the period, if any, do not equal the amount of the proffered wage or more, CIS will review the petitioner's assets. The petitioner's total assets include depreciable assets that the petitioner uses in its business. Those depreciable assets will not be converted to cash during the ordinary course of business and will not, therefore, become funds available to pay the proffered wage. Further, the petitioner's total assets must be balanced by the petitioner's liabilities. Otherwise, they cannot properly be considered in the determination of the petitioner's ability to pay the proffered wage. Rather, CIS will consider net current assets as an alternative method of demonstrating the ability to pay the proffered wage.

Net current assets are the difference between the petitioner's current assets and current liabilities.[5] A corporation's year-end current assets are shown on Schedule L, lines [1 through 6]. Its year-end current liabilities are shown on lines [16 through 18]. If the total of a corporation's end-of-year net current assets and the wages paid to the beneficiary (if any) are equal to or greater than the proffered wage, the petitioner is expected to be able to pay the proffered wage using those net current assets.

The record contains copies of the petitioner's Form 1120, U.S. Corporation Income Tax Return, for 2000. The priority date in the instant case is April 23, 2001, therefore, the petitioner's 2000 tax return is not necessarily dispostive. The record before the director closed on October 24, 2003 with the receipt by the director of the petitioner's submissions in response to the request for evidence (RFE) dated July 29, 2003. As of that date the petitioner's federal tax returns for 2001 and 2002 should have been available. However, the petitioner did not submit its 2001 and 2002 tax returns. In visa petition proceedings, the burden is on the petitioner to establish eligibility for the benefit sought. *See Matter of Brantigan*, 11 I&N Dec. 493 (BIA 1966). The petitioner must prove by a preponderance of evidence that the beneficiary is fully qualified for the benefit sought. *Matter of Martinez*, 21 I&N Dec. 1035, 1036 (BIA 1997); *Matter of Patel*, 19 I&N Dec. 774 (BIA 1988); *Matter of Soo Hoo*, 11 I&N Dec. 151 (BIA 1965). The tax returns would have demonstrated the amount of taxable income the petitioner reported to the IRS and further reveal its ability to pay the proffered wage. The petitioner failed to establish its ability to pay the proffered wage in 2001 and 2002 because it did not submit its tax return or other regulatory-prescribed evidence.

In addition, the petitioner has filed another Immigrant Petition for Alien Worker (Form I-140) for one more worker[6], using the same priority date, reflected on a Form ETA 750. Therefore, the petitioner must show that it had sufficient income to pay all the wages from the priority date until each of the beneficiaries obtains his/her lawful permanent residence.

Therefore, the petitioner had not established that it had the continuing ability in 2001 and 2002 to pay the beneficiary the proffered wage as of the priority date through an examination of wages paid to the beneficiary, its net income or its net current assets, and thus also failed to establish that its job offer to the beneficiary is a realistic one. This is additional good and sufficient cause to revoke the petitioner's approval.

The petition's approval will remain revoked for the above stated reasons, with each considered as an independent and alternative basis for denial. In visa petition proceedings, the burden of proving eligibility for the benefit sought remains entirely with the petitioner. Section 291 of the Act, 8 U.S.C. § 1361. Here, that burden has not been met.

ORDER: The appeal is dismissed. The director's decision on December 7, 2005 is affirmed. The approval of the petition is revoked.

---

[5] According to *Barron's Dictionary of Accounting Terms* 117 (3rd ed. 2000), "current assets" consist of items having (in most cases) a life of one year or less, such as cash, marketable securities, inventory and prepaid expenses. "Current liabilities" are obligations payable (in most cases) within one year, such accounts payable, short-term notes payable, and accrued expenses (such as taxes and salaries). *Id.* at 118.

[6] The immigrant petition EAC-03-081-54442 was filed with the Vermont Service Center on January 15, 2003 with the priority date of April 23, 2001 and was approved on November 28, 2006.