

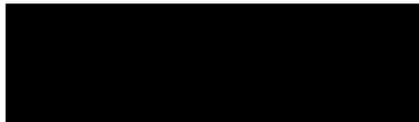
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U.S. Department of Homeland Security
U.S. Citizenship and Immigration Services
Administrative Appeals Office (AAO)
20 Massachusetts Ave., N.W., MS 2090
Washington, DC 20529-2090

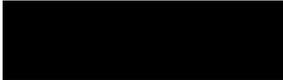


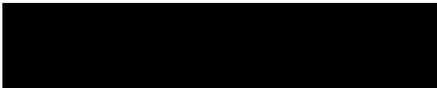
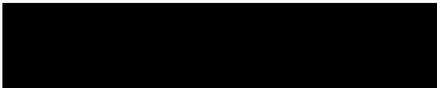
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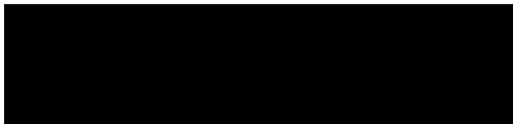
C1

DATE: **SEP 28 2011** OFFICE: CALIFORNIA SERVICE CENTER 

IN RE: Petitioner: 
Beneficiary: 

PETITION: Immigrant Petition for Special Immigrant Religious Worker Pursuant to Section 203(b)(4) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1153(b)(4), as described at Section 101(a)(27)(C) of the Act, 8 U.S.C. § 1101(a)(27)(C)

ON BEHALF OF PETITIONER:

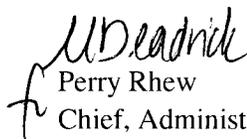


INSTRUCTIONS:

Enclosed please find the decision of the Administrative Appeals Office in your case. All of the documents related to this matter have been returned to the office that originally decided your case. Please be advised that any further inquiry that you might have concerning your case must be made to that office.

If you believe the law was inappropriately applied by us in reaching our decision, or you have additional information that you wish to have considered, you may file a motion to reconsider or a motion to reopen. The specific requirements for filing such a request can be found at 8 C.F.R. § 103.5. All motions must be submitted to the office that originally decided your case by filing a Form I-290B, Notice of Appeal or Motion, with a fee of \$630. Please be aware that 8 C.F.R. § 103.5(a)(1)(i) requires that any motion must be filed within 30 days of the decision that the motion seeks to reconsider or reopen.

Thank you,


Perry Rhew
Chief, Administrative Appeals Office

DISCUSSION: The Director, California Service Center, denied the employment-based immigrant visa petition. The matter is now before the Administrative Appeals Office (AAO) on appeal. The AAO will summarily dismiss the appeal.

The petitioner seeks classification as a special immigrant religious worker pursuant to section 203(b)(4) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1153(b)(4), to perform services as the senior pastor of the [REDACTED] Tampa, Florida. The director denied the petition because the petitioner had not submitted a determination letter from the Internal Revenue Service (IRS) showing that his intending employer is exempt from federal income tax, as required by the U.S. Citizenship and Immigration Services (USCIS) regulation at 8 C.F.R. § 204.5(m)(8).

The USCIS regulation at 8 C.F.R. § 103.3(a)(1)(v) states, in pertinent part, “[a]n officer to whom an appeal is taken shall summarily dismiss any appeal when the party concerned fails to identify specifically any erroneous conclusion of law or statement of fact for the appeal.”

On the Form I-290B Notice of Appeal, filed on July 27, 2010, counsel indicated that a brief would be forthcoming within thirty days. To date, over a year later, careful review of the record reveals no subsequent submission; all other documentation in the record predates the issuance of the notice of decision. The entire appeal, therefore, consists of a statement attached to the appeal form.

In the statement on appeal, counsel discusses various issues that the director did not cite as grounds for denial, and which are therefore irrelevant on appeal. The closest that counsel comes to discussing the denial is the assertion that the petitioner had previously submitted a “Tax Exempt Certification.” The only document in the record that begins to match that description is a “Consumer’s Certificate of Exemption,” issued by the Florida Department of Revenue, indicating that the church “is exempt from the payment of Florida sales and use tax.” The director, in previous correspondence, informed the petitioner that this document only applied to state tax, not to federal income tax, and that the document is not an IRS determination letter as the regulatory language specifically requires.

The appeal includes no IRS determination letter, and no evidence that the petitioner had previously submitted an IRS determination letter. Counsel simply asserts that the petitioner has already submitted sufficient evidence of the church’s tax-exempt status, whereas the petitioner had not submitted any evidence to that effect. The AAO notes that the petitioner claims that the church is affiliated with the [REDACTED] denomination. It is possible that the denomination holds a group exemption that covers the individual church where the petitioner seeks to work, but the petitioner has submitted no evidence to show it.

Inasmuch as counsel has failed to identify specifically an erroneous conclusion of law or a statement of fact as a basis for the appeal, the AAO must summarily dismiss the appeal.

ORDER: The appeal is dismissed.