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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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U.S. Citizenship  
and Immigration  
Services

[REDACTED]

A13

DATE: **MAY 27 2011** OFFICE: CALIFORNIA SERVICE CENTER FILE: [REDACTED]

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

PETITION: Nonimmigrant Petition for Religious Worker Pursuant to Section 101(a)(15)(R)(i) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1101(a)(15)(R)(i)

ON BEHALF OF PETITIONER:

[REDACTED]

**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 nonimmigrant visa petition. The matter is now before the Administrative Appeals Office (AAO) on appeal. The AAO will dismiss the appeal.

The petitioner is a Sunni Islamic center and mosque. It seeks to classify the beneficiary as a nonimmigrant religious worker under section 101(a)(15)(R)(1) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1101(a)(15)(R)(1), to perform services as an imam. The director determined that the petitioner had not submitted sufficient evidence of past employment, that the beneficiary is qualified for the position, and that discrepancies in the record diminished the credibility of the petitioner's claims.

On appeal, the petitioner submits a brief from counsel and declarations from the beneficiary and other witnesses.

Section 101(a)(15)(R) of the Act pertains to an alien who:

- (i) for the 2 years immediately preceding the time of application for admission, has been a member of a religious denomination having a bona fide nonprofit, religious organization in the United States; and
- (ii) seeks to enter the United States for a period not to exceed 5 years to perform the work described in subclause (I), (II), or (III) of paragraph (27)(C)(ii).

Section 101(a)(27)(C)(ii) of the Act, 8 U.S.C. § 1101(a)(27)(C)(ii), pertains to a nonimmigrant who seeks to enter the United States:

- (I) solely for the purpose of carrying on the vocation of a minister of that religious denomination,
- (II) . . . in order to work for the organization at the request of the organization in a professional capacity in a religious vocation or occupation, or
- (III) . . . in order to work for the organization (or for a bona fide organization which is affiliated with the religious denomination and is exempt from taxation as an organization described in section 501(c)(3) of the Internal Revenue Code of 1986) at the request of the organization in a religious vocation or occupation.

The U.S. Citizenship and Immigration Services (USCIS) regulation at 8 C.F.R. § 214.2(r)(1) states that, to be approved for temporary admission to the United States, or extension and maintenance of status, for the purpose of conducting the activities of a religious worker for a period not to exceed five years, an alien must:

- (i) Be a member of a religious denomination having a bona fide non-profit religious organization in the United States for at least two years immediately preceding the time of application for admission;
- (ii) Be coming to the United States to work at least in a part time position (average of at least 20 hours per week);
- (iii) Be coming solely as a minister or to perform a religious vocation or occupation as defined in paragraph (r)(3) of this section (in either a professional or nonprofessional capacity);
- (iv) Be coming to or remaining in the United States at the request of the petitioner to work for the petitioner; and
- (v) Not work in the United States in any other capacity, except as provided in paragraph (r)(2) of this section.

The USCIS regulation at 8 C.F.R. § 214.2(r)(12) requires that any request for an extension of stay as an R-1 nonimmigrant must include initial evidence of the previous R-1 employment. In denying the petition, the director found the evidence of the beneficiary's previous R-1 employment to be insufficient. The petitioner has contested this finding, but the AAO cannot review this particular finding on appeal. From the wording of the above regulation, it is clear that evidence of past employment specifically pertains not to the R-1 petition as such, but to the concurrent application for extension of stay. Therefore, the issue of documentation of past employment is a question not for the petition itself, but for the separate decision on the application for extension of stay. There is no appeal from the denial of an application for extension of stay filed on Form I-129. 8 C.F.R. § 214.1(c)(5).

While the AAO cannot review the extension issue as such, the director's findings in that area are relevant to the credibility issues that remain under the AAO's appellate authority. The supporting evidence submitted may be verified by USCIS through any means determined appropriate by USCIS, up to and including an on-site inspection of the petitioning organization. 8 C.F.R. § 214.2(r)(16). With this in mind, the AAO will discuss the director's findings regarding the beneficiary's prior employment and compensation insofar as they relate to the petitioner's overall credibility, and the beneficiary's qualifications for the position.

The petitioner filed the Form I-129 petition on February 8, 2010. The beneficiary originally entered the United States on August 15, 2009, as an R-1 nonimmigrant religious worker. The petitioner indicated that the beneficiary obtained his R-1 nonimmigrant visa without a petition, but "in order for the Imam's wife and children to join him, the Consulate in Amman [Jordan] advises that an I-129 petition is now required." Therefore, the Form I-129 petition in the record covers virtually the same period covered by the beneficiary's existing R-1 admission. The petitioner explained: "We are therefore seeking to 'extend status' more than two years before the expiration of status merely so that . . . [the beneficiary's] family can join him."

The former USCIS regulation at 8 C.F.R. § 214.2(r)(3)(iii) (2007) allowed an alien to apply for an R-1 nonimmigrant visa at a U.S. Department of State (DOS) consular office, without a petition. The current USCIS regulation at 8 C.F.R. § 214.2(r)(7), however, requires the filing of a petition with USCIS in all cases, whether the alien is overseas or already in the United States. This petition requirement has been in effect ever since the publication of the revised regulations in 73 Fed. Reg. 72276 (Nov. 26, 2008). Therefore, when the beneficiary applied for the R-1 nonimmigrant visa in 2009, the petition requirement was already in effect. The DOS consular office in Amman accepted and approved the visa application in error, having no authority to issue the visa without a USCIS-approved Form I-129 petition. The director mentioned this error in the denial notice, but did not, in that notice, revoke the beneficiary's R-1 nonimmigrant status.

When the beneficiary applied for his visa in Amman on August 6, 2009, he indicated that he "[w]orks as Gen[er]al manager for alosoul for Hajj and Umrah" and had "worked as Imam in Jordan since 2004."

The petitioner's initial submission included a translated letter attributed to Jordan's Ministry of Religious Affairs and Holy Places, indicating that the beneficiary "was employed by us as an Imam and preacher from: December 12<sup>th</sup> 1999 to December 30<sup>th</sup> 2008." The beneficiary's résumé provided this description of his experience:

- 1998-1999: [REDACTED] recitation society in East Amman, Jordan.
- 1999-2007: [REDACTED] recitation society in East Amman, Jordan.
- 1999-2008: Imam and preacher in several Mosques of Amman, Jordan.
- 2007-2009: [REDACTED] pilgrimage to Mecca.
- August 2009 to present: Imam and religious director of [the petitioning mosque].

In a letter dated November 8, 2009, [REDACTED], president of the board of the petitioning organization, stated that the beneficiary received "a Bachelor degree in Islamic studies from the School of Islamic Studies of the University of Wifaq in 1990" and a "Certificate of Quran Recitation and Teaching of Quran." The beneficiary also lists his bachelor's degree in his resume. [REDACTED] also signed a September 17, 2009 employment contract, agreeing to employ the beneficiary "for a period of Three (3) years starting September 22, 2009," at a salary of \$3,500 per month. The space for the beneficiary's signature on the contract is blank.

On October 22, 2010, the director issued a request for evidence (RFE). Among other things, the director requested copies of the petitioner's payroll records from August 1, 2009 onward, the beneficiary's bank records, and Internal Revenue Service (IRS) documentation of wages paid in 2009. The director also requested "an itemized record from the Social Security Administration [SSA] that shows the beneficiary's earnings and the employers he or she has worked for since the date the Social Security Card was issued." Apart from financial records, the director also requested evidence of the beneficiary's qualifications for the position offered, and a signed copy of the employment contract. Finally, the director noted [REDACTED] claim that the beneficiary received his bachelor's degree in 1990, when the beneficiary, born in 1977, would have been no older than 13 years of age. The director requested documentation of the beneficiary's claimed degree.

The petitioner failed to submit documentation of the beneficiary's claimed bachelor's degree. The purpose of the request for evidence is to elicit further information that clarifies whether eligibility for the benefit sought has been established, as of the time the petition is filed. See 8 C.F.R. §§ 103.2(b)(8) and (12). The failure to submit requested evidence that precludes a material line of inquiry shall be grounds for denying the petition. 8 C.F.R. § 103.2(b)(14). On that basis alone, the petition may not be approved.

Instead of documentation of the beneficiary's degree, the petitioner submitted a new copy of [REDACTED] letter, this time stating the beneficiary's graduation date as 1995. The letter bears the same date (November 8, 2009) as the original letter. [REDACTED], writing on behalf of [REDACTED], stated [REDACTED] previous letter mistakenly stated the beneficiary's graduation date as "1990," when it should have read "1995," because the Eastern Arabic numeral corresponding to the number five, "٥," resembles the Western Arabic "0." The petitioner failed to submit the requested documentation from the University of Wifaq, or explain its absence. Therefore, the petitioner has not shown that the original Arabic document included the misleading numeral. Simply 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)). The change of dates would mean that the beneficiary earned his bachelor's degree at the age of about 18 rather than about 13, still somewhat younger than the age at which one typically earns a university degree.

The USCIS regulation at 8 C.F.R. § 214.2(r)(11)(i) requires the petitioner to submit verifiable evidence explaining how the petitioner will compensate the alien:

*Salaried or non-salaried compensation.* Evidence of compensation may include past evidence of compensation for similar positions; budgets showing monies set aside for salaries, leases, etc.; verifiable documentation that room and board will be provided; or other evidence acceptable to USCIS. IRS documentation, such as IRS Form W-2 or certified tax returns, must be submitted, if available. If IRS documentation is unavailable, the petitioner must submit an explanation for the absence of IRS documentation, along with comparable, verifiable documentation.

As evidence of past compensation, the petitioner submitted copies of bank records showing the following checks paid to the beneficiary:

| Check #    | Date of issue | Amount     | Check #    | Date of issue | Amount   |
|------------|---------------|------------|------------|---------------|----------|
| [REDACTED] | 10/29/2009    | \$3,500.00 | [REDACTED] | 01/15/2010    | 220.00   |
| [REDACTED] | 10/01/2009    | 1,283.37   | [REDACTED] | 01/21/2010    | 500.00   |
| [REDACTED] | 11/12/2009    | 2,000.00   | [REDACTED] | 01/25/2010    | 3,500.00 |
| [REDACTED] | 11/29/2009    | 1,500.00   | [REDACTED] | 02/06/2010    | 440.00   |
| [REDACTED] | 12/01/2009    | 3,400.00   | [REDACTED] | 02/12/2010    | 2,000.00 |
| [REDACTED] | 12/14/2009    | 4,500.00   | [REDACTED] | 03/02/2010    | 3,500.00 |
| [REDACTED] | 01/12/2010    | 2,000.00   | [REDACTED] | 03/08/2010    | 2,000.00 |

| Check #    | Date of issue | Amount     | Check #    | Date of issue | Amount   |
|------------|---------------|------------|------------|---------------|----------|
| [REDACTED] | 03/31/2010    | \$3,500.00 | [REDACTED] | 06/03/2010    | 2,000.00 |
| [REDACTED] | 04/12/2010    | 3,500.00   | [REDACTED] | 07/20/2010    | 2,000.00 |
| [REDACTED] | 04/12/2010    | 3,500.00   | [REDACTED] | 08/10/2010    | 2,000.00 |
| [REDACTED] | 04/12/2010    | 3,500.00   | [REDACTED] | 09/03/2010    | 2,000.00 |
| [REDACTED] | 04/12/2010    | 3,500.00   | [REDACTED] | 09/07/2010    | 3,500.00 |
| [REDACTED] | 04/12/2010    | 2,000.00   | [REDACTED] | 09/10/2010    | 3,500.00 |
| [REDACTED] | 05/03/2010    | 2,000.00   | [REDACTED] | 10/04/2010    | 3,850.00 |
|            |               |            | [REDACTED] | 10/08/2010    | 3,850.00 |

The petitioner issued [REDACTED] on September 27, 2009, and [REDACTED] on October 1, 2009, which would seem to suggest that the petitioner issued check number [REDACTED] on September 29, 2009 but misdated it "10.29.09." Bank records, however, show that the bank processed the check on October 30, 2009. It is not clear why the petitioner issued this check out of sequence. [REDACTED] shows the notation "salary 20 to 30<sup>th</sup> Sept.," indicating a prorated partial payment instead of a full month's pay.

As the above list shows, the petitioner often issued \$2,000 payments to the beneficiary in addition to his \$3,500 monthly salary. The purpose of these payments is not clear.

An IRS Form W-2 Wage and Tax Statement indicated that the petitioner paid the beneficiary \$7,783 in salary, plus \$4,000 in "Rent Allowance," in 2009. These amounts add up to \$11,383. The checks paid to the beneficiary in 2009, however, add up to \$16,183, a discrepancy of \$4,800.

The petitioner also submitted copies of several August and September 2009 checks, marked "salary" and "gift," payable to [REDACTED] (the spelling varies) [REDACTED] in amounts totaling \$16,000. The petitioner issued an IRS Form W-2 to Mohammed Abdeen, reflecting these payments.

Copies of the beneficiary's bank statements show a number of deposits into the beneficiary's bank accounts, beginning with December 14, 2009 deposits, listed below (internal transactions such as refunds and interest omitted):

| Date       | Amount   | Date       | Amount     | Date       | Amount     |
|------------|----------|------------|------------|------------|------------|
| 12/14/2009 | \$500.00 | 04/01/2010 | \$3,000.00 | 06/07/2010 | \$1,300.00 |
| 01/06/2010 | 379.81   | 04/12/2010 | 16,000.00  | 06/07/2010 | 1,000.00   |
| 01/07/2010 | 50.04    | 04/12/2010 | 4,400.00   | 06/18/2010 | 400.00     |
| 01/13/2010 | 520.00   | 04/19/2010 | 160.00     | 07/21/2010 | 800.00     |
| 01/21/2010 | 650.00   | 05/11/2010 | 4,500.00   | 09/07/2010 | 1,695.00   |
| 01/25/2010 | 3,500.00 | 05/18/2010 | 160.00     | 09/07/2010 | 160.00     |
| 02/02/2010 | 38.00    | 05/26/2010 | 846.00     | 09/08/2010 | 3,500.00   |
| 02/09/2010 | 1,140.00 | 05/28/2010 | 331.00     | 09/13/2010 | 5,500.00   |
| 03/19/2010 | 100.00   | 06/03/2010 | 2,000.00   | 10/08/2010 | 17,400.00  |

All in all, the beneficiary deposited \$70,029.85 into his bank accounts, during a period when he received \$62,860.00 in paychecks from the petitioner. Only a minority of the deposits appear to correlate directly (by date and amount) to paychecks from the petitioner.

The beneficiary's bank statements show three large international wire transfers to an unknown individual named [REDACTED]: \$23,000 on April 19, 2010; \$10,000 on September 14, 2010; and \$16,000 on October 8, 2010.

The petitioner submitted documentation showing that the beneficiary had requested records from the IRS and the SSA in early November 2010, but the petitioner failed to submit the requested materials before the RFE response deadline. The petitioner has not subsequently attempted to submit these documents on appeal. An uncertified copy of the beneficiary's IRS Form 1040NR non-resident income tax return indicated that the beneficiary reported \$8,276 in wages in 2009.

The director, in denying the petition, stated: "As an R-1 nonimmigrant, the beneficiary must begin work immediately upon entry." Because the beneficiary entered the United States on August 15, 2009, but his contract shows a start date of September 22, 2009, the director concluded that "the beneficiary began employment with the petitioner thirty-eight days subsequent to entry." The director also noted that "the beneficiary earned \$11,783.00 [in 2009] which is considerably less than [the] \$14,000" that the beneficiary should have earned by working four months at \$3,500 per month. The director further noted the August and September 2009 payments to [REDACTED]

The director found that the beneficiary's 2009 IRS Form W-2 does not match that year's paychecks or the beneficiary's tax return. The Form W-2 shows the beneficiary's salary as \$7,783, whereas the tax return shows \$8,276 in salaries, a difference of \$493. The director concluded that these discrepancies undermined the petitioner's overall credibility.

The director also found that the beneficiary's bank statements appear to show income from an unidentified source other than the petitioner, which suggests that the beneficiary engaged in unauthorized employment with another entity. The director noted that the petitioner had not submitted the requested SSA documentation, which might have shed further light on the beneficiary's employment activities. The director also noted that, while the director had requested the beneficiary's bank records going back to August 2009, the earliest bank statement submitted was from December 2009.

The director found another credibility issue in conflicting descriptions of the beneficiary's past experience. The beneficiary's résumé and other materials in the record do not mention the beneficiary's work "as Gen[er]al Manager for alosoul for Hajj and Umrah" as claimed when the beneficiary applied for his R-1 nonimmigrant visa.

Revisiting the issue of the beneficiary's claimed graduation date, the director acknowledged that the petitioner had offered an explanation, but had not submitted any supporting evidence except a corrected copy of [REDACTED] previous letter.

On appeal, counsel states:

██████████ is [the beneficiary's] father, also an Imam, and was the [petitioner's] Imam . . . when [the beneficiary] arrived in August, 2009. Because [the beneficiary] did not have a checking account upon his arrival in August 2009, his compensation for Ramadan Services was made payable to ██████████. The record shows ██████████ received payment in August for his son . . . to preach during Ramadan 2009, the Imam began to fulfill the purposes of his R-1 admission as early as August 21, 2009.

██████████ the beneficiary, and ██████████ each signed declarations on appeal, attesting to the newly claimed version of events.

Counsel exaggerates as to what "the record shows." The record shows payments to ██████████ ██████████, but nothing in the petitioner's prior submissions indicated that any of those payments were actually intended for the beneficiary. This new explanation is not consistent with the petitioner's prior submissions. When the petitioner compiled copies of the beneficiary's paychecks, it did not include copies of any checks issued to ██████████ (Reproductions of those checks appeared with the petitioner's bank statements, along with unrelated checks.) The petitioner annotated each of the checks issued to ██████████, but none of these annotations mentioned the beneficiary. Furthermore, the petitioner reported all of those payments to the IRS on Form W-2 as ██████████ income, not the beneficiary's income, and the beneficiary never reported that income to the IRS on his income tax return. If the petitioner's explanation is true, then the petitioner and the beneficiary apparently violated federal tax laws by underreporting the beneficiary's income and misreporting some of his compensation as belonging to someone else.

When the petitioner first submitted the IRS and bank documents, an accompanying explanatory statement from ██████████ listed the various documents, but gave no indication that any payments in ██████████ name were actually intended for the beneficiary. ██████████ also indicated that the beneficiary worked for the petitioner "for . . . four months" in 2009, which is consistent with employment beginning in September 2009, rather than August. There is also the matter of the employment contract, which also stated that the employment began in September. Also, as noted previously, the petitioner issued the beneficiary a prorated salary check (██████3), clearly marked as covering the beneficiary's salary for the last 11 days of September 2009. Counsel, on appeal, does not even attempt to explain why the petitioner paid the beneficiary a partial salary for September if the beneficiary had worked for the petitioner since mid-August.

The petitioner's statements about when the beneficiary began working for the petitioner have been inconsistent and contradictory. Doubt cast on any aspect of the petitioner's proof may lead to a reevaluation of the reliability and sufficiency of the remaining evidence offered in support of the visa petition. *Matter of Ho*, 19 I&N Dec. 582, 591 (BIA 1988). It is incumbent upon 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. *Id.* at 582, 591-92.

As noted above, counsel claims that the beneficiary's first checks were payable to his father because the beneficiary "did not have a checking account." Counsel also observes that the beneficiary opened his checking account in December 2009; that month's statement indicates that the account was newly opened on December 14. Nevertheless, the beneficiary received five checks in his own name before December 14, 2009, and the bank processed all five of those checks before that date. Clearly, the beneficiary's lack of a checking account did not prevent him from receiving and cashing paychecks in his own name.

With respect to the director's observation that the beneficiary earned only \$11,783 in 2009, counsel contends that the director should have counted a check for "\$3,500 written to [REDACTED] on July 30, 2009." The petitioner annotated that [REDACTED] "July Salary." Counsel does not explain how the beneficiary could have earned a "July Salary" in 2009, when he did not arrive in the United States until August of that year. It remains that the \$11,783 figure comes directly from the 2009 IRS Form W-2 that the petitioner issued to the beneficiary. The claim that the director failed to account for unreported income is a poor argument to support counsel's overall contention that the petitioner and the beneficiary have complied with applicable laws and requirements.

With respect to the director's finding that the beneficiary's bank statements appear to show additional income, counsel notes that the petitioner's bank records show several \$2,000 checks to the beneficiary, over and above the beneficiary's monthly salary. Counsel states that these checks represent payment for "tutoring of children." The record contains no evidence to support this assertion. The unsupported assertions of counsel do not constitute evidence. *See Matter of Obaigbena*, 19 I&N Dec. 533, 534 n.2 (BIA 1988); *Matter of Laureano*, 19 I&N Dec. 1, 3 n.2 (BIA 1983); *Matter of Ramirez-Sanchez*, 17 I&N Dec. 503, 506 (BIA 1980). Counsel states: "A principal role of any . . . Imam, is to give instruction. . . . This compensation was directly related to his duties as Imam." Counsel does not explain why the beneficiary's base salary did not include payment for what was supposedly a core duty of his position. Also, counsel's uncorroborated claims do not account for the significant, demonstrable variation between the pattern of the petitioner's checks to the beneficiary, and the pattern of deposits into the beneficiary's bank account.

Counsel, on appeal, does not address the petitioner's failure to provide SSA documentation of the beneficiary's employment activities in response to an RFE. Failure to submit requested evidence which precludes a material line of inquiry shall be grounds for denying the application or petition. 8 C.F.R. § 103.2(b)(14). The AAO acknowledges that the director gave the petitioner only 30 days to respond to the RFE. Nevertheless, the petitioner submitted the appellate brief more than four months after the RFE response deadline. With the brief, the petitioner could have submitted the SSA documentation, or a communication from the SSA explaining that the documentation was not yet available. The petitioner has done neither of these, and counsel simply ignores the issue on appeal.

The director also found that the petition is not approvable because the petitioner failed to establish that the beneficiary is qualified for the position. The USCIS regulation at 8 C.F.R. § 214.2(r)(8)(ii) requires the petitioner to attest that the alien is qualified for the position offered, and this claim is subject to verification under the regulation at 8 C.F.R. § 214.2(r)(16).

In a letter dated November 8, 2009, [REDACTED], president of the board of the petitioning organization, stated that the beneficiary received “a Bachelor degree in Islamic studies from the School of Islamic Studies of the University of Wifaq in 1990” and a “Certificate of Quran Recitation and Teaching of Quran.”

In the RFE, the director instructed the petitioner to “provide documentary evidence to substantiate this claim” about the beneficiary’s claimed bachelor’s degree from the University of Wifaq and graduation date in 1990, which would have meant that the beneficiary was 13 years of age at graduation. The petitioner revised its own letter to suggest that the beneficiary was in fact 18 years of age when he obtained his bachelor’s degree in 1995, but provided no verifiable first-hand documentation from the University of Wifaq. Simply 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)).

Counsel, on appeal, notes that the petitioner has submitted a copy of the beneficiary’s certificate of Quran recitation, but this is not the beneficiary’s university degree. Here, again, the petitioner failed to submit requested evidence which precludes a material line of inquiry. On that basis alone, USCIS cannot properly approve the petition. 8 C.F.R. § 103.2(b)(14). Beyond this, the petitioner has failed to resolve serious discrepancies regarding the beneficiary’s claimed education and qualifications. It is incumbent upon the petitioner to resolve any inconsistencies in the record by independent objective evidence. Any attempt to explain or reconcile such inconsistencies will not suffice unless the petitioner submits competent objective evidence pointing to where the truth lies. *Matter of Ho*, 19 I&N Dec. at 591-92. Doubt cast on any aspect of the petitioner’s proof may, of course, lead to a reevaluation of the reliability and sufficiency of the remaining evidence offered in support of the visa petition. *Id.* at 591. Accordingly, the petitioner has failed to establish that the beneficiary is qualified for the position.

One issue that the petitioner does resolve on appeal concerns what the director saw as a discrepancy between the beneficiary’s IRS Form W-2 and his income tax return for 2009. As noted previously, the beneficiary reported \$8,276 in wages on the return. As counsel observes on appeal, the return included IRS Form 2106, Employee Business Expenses. On that form, the beneficiary listed \$493 in reimbursements for expenses. Adding that amount to the beneficiary’s \$7,783 in salary yields a sum of \$8,276. The petitioner has, therefore, accounted for that figure.

Concerning the perceived conflict between the beneficiary’s statements at the consulate and on his résumé, counsel states that the beneficiary “is not a lawyer and does not distinguish between the technical terms, ‘Director,’ and ‘General Manager.’” Counsel states that the beneficiary had a leadership role orchestrating holy pilgrimages, and that the exact terminology used to describe that role is of little consequence. Once again, this explanation lacks supporting evidence, and counsel, not involved with this proceeding until the appellate stage, claims no direct personal knowledge of the events in question.

The director did not mention the beneficiary's statement at the consulate that he "[h]as worked as Imam in Jordan since 2004," whereas the résumé puts the date at 1999. Therefore, the AAO cannot expect the petitioner to have addressed this unmentioned contradiction on appeal. The AAO nevertheless notes the contradiction as one element of a larger pattern of conflicting and/or uncorroborated statements. This one contradiction, by itself, is not the basis for the dismissal of the appeal, and the outcome of the appeal would be the same even if the AAO disregarded it entirely.

All in all, counsel's appellate brief and review of the record resolve some of the director's concerns, but not all of them, and significant questions remain unanswered. The AAO agrees with the director's finding that credibility questions preclude a finding in the petitioner's favor and that the petitioner has failed to establish that the beneficiary is qualified for the position. Indeed, some of the assertions on appeal raise still further questions, such as counsel's claim that the petitioner issued a salary check to the beneficiary on July 30, 2009, in anticipation of the beneficiary's arrival more than two weeks later.

The AAO will dismiss the appeal for the above stated reasons, with each considered as an independent and alternative basis for dismissal. 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, the petitioner has not met that burden.

**ORDER:** The appeal is dismissed.