U.S. Citizenship and Immigration Services

Non-Precedent Decision of the Administrative Appeals Office

In Re: 40530654

Date: JAN. 05, 2026

Appeal of Service Center Operations (SCOPS) Decision

Form I-140, Immigrant Petition for Alien Workers (National Interest Waiver)

The Petitioner, an associate attorney, seeks employment-based second preference (EB-2) immigrant classification as a member of the professions holding an advanced degree, as well as a national interest waiver of the job offer requirement attached to this classification. *See* Immigration and Nationality Act (the Act) section 203(b)(2), 8 U.S.C. § 1153(b)(2).

SCOPS denied the petition, concluding that the record did not establish that a waiver of the required job offer, and thus of a labor certification, would be in the national interest. The matter is now before us on appeal pursuant to 8 C.F.R. § 103.3.

The Petitioner bears the burden of proof to demonstrate eligibility by a preponderance of the evidence. *Matter of Chawathe*, 25 I&N Dec. 369, 375-76 (AAO 2010). We review the questions in this matter de novo. *Matter of Christo's, Inc.*, 26 I&N Dec. 537, 537 n.2 (AAO 2015). Upon de novo review, we will dismiss the appeal.

I. LAW

To qualify for the underlying EB-2 visa classification, a petitioner must establish they are an advanced degree professional or an individual of exceptional ability in the sciences, arts, or business. Section 203(b)(2)(A) of the Act.

If a petitioner establishes eligibility for the underlying EB-2 classification, they must then demonstrate that they merit a discretionary waiver of the job offer requirement "in the national interest." Section 203(b)(2)(B)(i) of the Act. *Matter of Dhanasar*, 26 I&N Dec. 884, 889 (AAO 2016), provides the framework for adjudicating national interest waiver petitions. *Dhanasar* states that U.S. Citizenship and Immigration Services (USCIS) may, as matter of discretion,[1] grant a national interest waiver if the petitioner demonstrates that:

- The proposed endeavor has both substantial merit and national importance;
- The individual is well-positioned to advance their proposed endeavor; and

[1] *See Flores v. Garland*, 72 F.4th 85, 88 (5th Cir. 2023) (joining the Third, Ninth, Eleventh, and D.C. Circuit Courts of Appeals in concluding that USCIS' decision to grant or deny a national interest waiver is discretionary in nature).

- On balance, waiving the job offer requirement would benefit the United States.

Id.

II. ANALYSIS

The Petitioner is an associate attorney at [redacted] who proposes to continue her work as a practicing attorney, advising on and improving U.S. cross-border tax compliance and facilitating foreign investment into the United States. SCOPS found the Petitioner qualifies for the underlying EB-2 classification as an advanced degree professional.[2] The remaining issue to be determined is whether the Petitioner has established that a waiver of the requirement of a job offer, and thus a labor certification, would be in the national interest. For the reasons discussed below, we conclude that the Petitioner has not sufficiently demonstrated her proposed endeavor's national importance under the first prong of the *Dhanasar* analytical framework.

The first prong, substantial merit and national importance, focuses on the specific endeavor that the individual proposes to undertake. *Matter of Dhanasar*, 26 I&N Dec. at 889. The endeavor's merit may be demonstrated in a range of areas such as business, entrepreneurialism, science, technology, culture, health, or education. *Id.* In determining whether the proposed endeavor has national importance, we consider its potential prospective impact. *Id.*

SCOPS concluded that the Petitioner's proposed endeavor has substantial merit. SCOPS determined, however, that the Petitioner did not establish the proposed endeavor is of national importance, that she is well positioned to advance it, and that, on balance, it would benefit the United States to waive the job offer requirement. We agree.

The Petitioner states that she is "part of a dedicated team of tax law experts" at her law firm who are "renowned for their deep knowledge and innovative approaches to complex tax matters." She explains that her work "directly contributes to developing and implementing sophisticated tax strategies that benefit her clients and promote financial and regulatory compliance across jurisdictions." She further asserts that her work is of particular national interest because it "supports the integrity and efficiency of financial and legal systems through enhanced compliance and strategic international cooperation."

In denying the petition, SCOPS concluded the Petitioner did not demonstrate that the prospective impact of her proposed endeavor would sufficiently extend beyond her current or future employment, or customers to impact her field or the U.S. economy more broadly at a level commensurate with national importance. On appeal, the Petitioner contends that SCOPS failed to properly consider the evidence and inappropriately denied the petition. The Petitioner further argues that SCOPS' decision contains narrow interpretation and erroneous conclusions of law and fact. The Petitioner's record contains academic documents, resume, recommendation letters, expert opinion letters from professionals in her field, as well as industry reports and articles. While we do not discuss every piece of evidence individually, we have reviewed and considered each one.

[2] She earned a Master of Laws degree from [redacted] in 2019.

The Petitioner asserts that her work "advances significant U.S. national interests, including economic growth, tax revenue integrity, and international financial cooperation." To evaluate whether the Petitioner's proposed endeavor satisfies the national importance requirement we look to evidence documenting the "potential prospective impact" of the Petitioner's work. The relevant question is not the importance of the field, industry, or profession in which the individual will work; instead, we focus on "the specific endeavor that the [petitioner] proposes to undertake." *See Dhanasar*, 26 I&N Dec. at 889. In *Dhanasar*, we further noted that "we look for broader implications" of the proposed endeavor and that "[a]n undertaking may have national importance for example, because it has national or even global implications within a particular field." *Id.* We also stated that "[a]n endeavor that has significant potential to employ U.S. workers or has other substantial positive economic effects, particularly in an economically depressed area, for instance, may well be understood to have national importance." *Id.* at 890. Here, while the Petitioner's endeavor may have merit, the evidence does not establish that her proposed endeavor of continuing her work as a legal associate at [redacted] will have broader implications or influence in her field that will rise to the level of national importance.

The Petitioner asserts that her work facilitates "large-scale foreign investments into the U.S. economy." She states that her expertise in structuring tax solutions for institutional investors directly contributes to the U.S. economy and facilitates capital inflows from countries such as Canada. In particular, she affirms that she has "facilitated the deployment of billions of dollars in foreign capital into the U.S. economy." For example, she declares having advised on more than 13 billion in "cross-border transactions involving U.S. businesses and investors." She maintains that her "contributions extend far beyond private benefit and represent a strategic service to the national interest, delivering measurable gains for American industry, labor, and the public sector alike." However, the Petitioner has not demonstrated that her specific proposed endeavor's impact would extend beyond her firm or the firm's clients to impact the field more broadly. "Benefits to a specific employer alone, even an employer with a national footprint, are not sufficiently relevant to the question of whether a person's endeavor has national importance." *See generally 6 USCIS Policy Manual,* F.5(D)(3), https://www.uscis.gov/policymanual. "At issue is whether the petitioner can demonstrate that the person's own individual endeavor stands to have broader implications, such as for a field, a region, or the public at large." *Id.*

The Petitioner asserts that her "specialization in cross-border tax strategy directly aligns with federal economic initiatives, supports U.S. job creation, and yields substantial nationwide economic benefits. She further claims that her endeavor's impact "extends beyond her immediate clients to the broader economy, and influences the tax law and investment industries on a broad scale." While we recognize the importance of the Petitioner's field, the relevant question when determining whether a proposed endeavor would have national importance is not the importance of the field, industry, or profession in which the individual will work; instead, we focus on the specific endeavor that the Petitioner proposed to undertake. *See Dhanasar*, 26 I&N Dec. at 889. Furthermore, alignment with general national goals, in and of itself, does not necessarily establish that the Petitioner's endeavor rises to the level of national importance. Here, the record does not include adequate corroborating evidence, to show that the Petitioner's specific proposed endeavor offers broader implications in her field, enhancements to U.S. societal welfare, or substantial positive economic effects for the country that rise to the level of national importance.

The Petitioner emphasizes her expertise in handling international tax issues, providing tax compliance advice, and managing a substantial client portfolio consisting of major financial institutions. The

record also includes recommendation letters from peers and experts in the field, which discuss the Petitioner's professional experience, her proficiency in advising both international and domestic clients, and the ways in which the Petitioner's work has facilitated foreign investment and generated "economic multiplier effect." While the Petitioner's endeavor may support efficient tax compliance and facilitate foreign investment, the Petitioner has not sufficiently demonstrated that her endeavor will have broader implications for the U.S. tax system, influence public policy, or meaningfully affect her field or the U.S. economy. Moreover, although an individual's experience, qualifications, contributions, and achievements are material, they are misplaced in the context of the first *Dhanasar* prong. The Petitioner's professional experience is generally material to *Dhanasar*'s second prong—whether an individual is well positioned to advance a proposed endeavor—but they are generally immaterial to the first *Dhanasar* prong—whether a specific, prospective, proposed endeavor has both substantial merit and national importance. *See id.* at 888-91.

The Petitioner must support her assertions with relevant, probative, and credible evidence. *See Matter of Chawathe*, 25 I&N Dec. 369, 376 (AAO 2010). Without sufficient information or evidence regarding any projected U.S. economic impact or job creation attributable to her endeavor, the record does not indicate that the benefits to the regional or national economy resulting from the Petitioner's proposed endeavor would reach the level of "substantial positive economic effects" contemplated by *Dhanasar*. *See Dhanasar*, 26 I&N Dec. at 890.

For the aforementioned reasons, the Petitioner's proposed work does not meet the first prong of the *Dhanasar* framework. Because the documentation in the record does not establish the national importance of her proposed endeavor as required by the first prong of the *Dhanasar* precedent decision, the Petitioner has not demonstrated eligibility for a national interest waiver. Since this issue is dispositive of the Petitioner's appeal, we decline to reach and hereby reserve the appellate arguments regarding her eligibility under the second and third prongs outlined in *Dhanasar*. *See INS v. Bagamasbad*, 429 U.S. 24, 25 (1976) ("courts and agencies are not required to make findings on issues the decision of which is unnecessary to the results they reach"); *see also Matter of L-A-C-*, 26 I&N Dec. 516, 526 n.7 (BIA 2015) (declining to reach alternative issues on appeal where an applicant is otherwise ineligible).

III. CONCLUSION

The Petitioner has not established the national importance of her proposed endeavor, and she does not meet the first prong of the *Dhanasar* analytical framework. Consequently, the Petitioner has not demonstrated that she is eligible for or merits a waiver of the job offer and labor certification requirements in the national interest as a matter of discretion.

ORDER: The appeal is dismissed.

NOTICE: This constitutes the final decision in this matter. The filing of a motion will not postpone the effect of the decision. 8 C.F.R. § 103.5(a)(1)(iv). Aliens who are not lawfully present, or who are otherwise inadmissible or deportable, may be subject to the commencement of removal proceedings under section 240 of the Act through the issuance of a Form I-862, Notice to Appear. Those proceedings may result in their removal from the United States and possible ineligibility for future visas or other immigration benefits.