U.S. Citizenship and Immigration Services

Non-Precedent Decision of the Administrative Appeals Office

In Re: 43325946

Date: JUL. 9, 2026

Appeal of U.S. Citizenship and Immigration Services (USCIS) Decision

Form I-140, Immigrant Petition for Alien Workers (Professional)

The Petitioner, a bookkeeping firm, seeks to employ the Beneficiary as a financial planning analyst. It requests classification of the Beneficiary as a professional under the third preference immigrant classification. *See* Immigration and Nationality Act (the Act), section 203(b)(3)(A)(ii), 8 U.S.C. § 1153(b)(3)(A)(ii). This employment-based immigrant classification allows a U.S. employer to sponsor a professional with a baccalaureate degree for lawful permanent resident status. *Id.*

USCIS denied the petition, concluding that the Petitioner did not establish that the Beneficiary possessed the minimum requirements for the offered position, as set forth on the labor certification. 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 withdraw the decision and remand the matter for entry of a new decision consistent with the following analysis.

I. LAW

To permanently fill a position in the United States with a foreign worker, a prospective employer must first obtain certification from the U.S. Department of Labor (DOL). *See* section 212(a)(5) of the Act, 8 U.S.C. § 1182(a)(5). If DOL approves a position, an employer must next submit the certified labor application with an immigrant visa petition to U.S. Citizenship and Immigration Services (USCIS). *See* section 204 of the Act, 8 U.S.C. § 1154. Among other things, USCIS considers whether a beneficiary meets the requirements of a certified position and a requested immigrant visa classification. If USCIS approves the petition, an alien may finally apply for an immigrant visa abroad or, if eligible, adjustment of status in the United States. *See* section 245 of the Act, 8 U.S.C. § 1255.

II. ANALYSIS

A petitioner must establish a beneficiary's possession of all the education, training, and experience specified on an accompanying labor certification by a petition's priority date.[1] 8 C.F.R. §§ 103.2(b)(l), (12); *see also Matter of Wing's Tea House,* 16 I&N Dec. 158, 159 (Acting Reg'l Comm'r 1977); *Matter of Katigbak,* 14 I&N Dec. 45, 49 (Reg'l Comm'r 1971).

The labor certification does not directly state the offered job's requirements. Rather, the labor certification refers to the Petitioner's Form ETA-9141, Application for Prevailing Wage Determination (PWD).[2] The education, training, experience, and other requirements for the proffered position are set forth at Section F of the PWD.

In this case, Section F.b of the PWD states that the position of financial planning analyst has the following minimum requirements:

1.	Education: Minimum U.S. diploma/degree required	Bachelor's
1-b.	Major and/or field of study required	Bachelor's Degree in International Business
2.	Does the employer require second U.S. diploma/degree?	No
3.	Is training for the job opportunity required?	No
4.	Is employment experience required?	Yes
4-a.	Specify the number of months of experience required	24
4-b.	Indicate the occupation required	Please see section F.a.2
5.	Does the employer require any specific or other requirements?	No

[1] The "priority date" of a petition is the date the underlying labor certification is filed with the DOL, which in this case is July 2, 2024. *See* 8 C.F.R. § 204.5(d).

[2] The Petitioner filed the labor certification application after June 1, 2023. *See generally* 6 *USCIS Policy Manual* E.6(A)(2), www.uscis.gov/policy-manual ("Effective June 1, 2023, DOL required petitioners to electronically file permanent labor certification applications using its Foreign Labor Application Gateway (FLAG) system, which contains a revised Form ETA-9089[, Application for Permanent Employment Certification].") Thus, the labor certification incorporates the offered job's requirements as listed on the prior PWD. *See* 20 C.F.R. § 656.40(a); *see generally* 6 *USCIS Policy Manual* E.6(A)(2) ("DOL no longer uses Form ETA-9089 to collect information about the minimum requirements of the job opportunity. Instead, employers now provide that information on the Application for Prevailing Wage Determination (Form ETA-9141).")

At Section F.c of the PWD, the Petitioner stated that no alternate sets of education, training, and/or experience are accepted.

The addendum to the PWD states as follows:

> Addendum for Section F.a.2.: Job Duties
>
> Conduct comprehensive analyses of financial data, identifying trends, patterns, and areas for improvement. Evaluate financial performance, monitor key metrics, and provide insights to assist in decision -making. Budgeting and Forecasting: Actively participate in the development and maintenance of our annual budget. Collaborate with department heads to gather inputs, assesses financial feasibility, and prepares accurate financial forecasts. Utilize advanced financial modeling techniques to assess the potential impact of various scenarios and investment opportunities. Prepares regular reports on financial performance, budget variances, and other key financial indicators. Communicate complex financial information to stakeholders, both in written reports and through engaging presentations.
>
> MINIMUM EDUCATION: Bachelor's Degree in International Business
>
> MINIMUM EDUCATION: 2 years of international experience as a financial analyst performing month-end close activities and variance analysis for multiple facilities, and experience with accounting data integrity, conducting product costing analysis and profitability on a monthly basis, including experience with control procedures.

Appendix A of the Form ETA-9089 states that the Beneficiary qualifies for the offered position based on his bachelor's degree in international business awarded by the [redacted] in Vietnam in 2014. Appendix A also lists the following experience for the Beneficiary:

- Finance Associate, with [redacted] in Vietnam, from May 2016 to December 2018, 40 hours per week.

Appendix A of the Form ETA-9089 lists the following job description for the Beneficiary's position with [redacted]

> Gathered processed, evaluated, and documented financial information. Oversaw expenditure accounts and assisted in budget formulation. Produced detailed financial reports, illustrating solid understanding of accounting and financial concepts. Consistently adhered to internal guidelines and industry regulations. Played an active role in budget development, created strategic reports and projections, and optimized finance-related processes for improved efficiency.
>
> Gained international experience as a financial analyst performing month-end close activities and variance analysis for multiple facilities, and experience with accounting data integrity, conducting product costing analysis and profitability on a monthly basis,

including experience with control procedures.

With the initial filing, the Petitioner submitted a copy of a bachelor's degree in international business issued to the Beneficiary in 2014 by the [redacted] in Vietnam, as well as academic transcripts and an evaluation of his academic credentials. The evaluation states that the Beneficiary's bachelor's degree is the equivalent of a bachelor of arts degree in international business from an accredited institution of higher education in the United States.

The Petitioner also submitted two letters documenting the Beneficiary's employment experience. One letter describes the Beneficiary's employment with the Petitioner in the offered position of financial planning analyst from January 3, 2022 to December 31, 2022. A second letter is from [redacted] financial controller with [redacted] and formerly the Beneficiary's supervisor with [redacted] In the letter, dated July 11, 2023, [redacted] attests to the Beneficiary's employment with [redacted] as a finance associate from May 2016 to December 2018. The letter states:

> As a Finance Associate, [the Beneficiary] was responsible for collecting, processing, analyzing, and recording financial data to facilitate transactions and support smarter decision-making. He demonstrated a strong understanding of accounting and financial principles and consistently ensured compliance with internal policies and industry standards. [The Beneficiary] actively contributed to budget planning, generated reports and forecasts for strategic purposes, and effectively streamlined finance-related workflows.

USCIS issued a request for evidence (RFE) noting that the initial filing did not include evidence of the Beneficiary's 24 months of experience for the offered position as required by the labor certification and described on the addendum to the PWD.

In response to the RFE the Petitioner provided a third letter, dated February 19, 2026, on [redacted] letterhead. The letter is signed by the director and states that the Beneficiary was employed in the position of accountant/financial analyst from April 2014 to April 2016. The letter states that the Beneficiary's responsibilities included "preparing monthly reconciliations for bank accounts, credit cards, and other balance sheet accounts; preparing audit schedules as requested by internal auditors; managing inventory accounting. He also gathered, analyzed, and interpreted financial data to provide insights into the company's performance."

USCIS denied the petition concluding that the experience letters did not include a description of the Beneficiary's duties that matched the experience required for the offered position as described on the PWD. Therefore, the Petitioner did not establish that the Beneficiary was qualified for the offered position.

On appeal, the Petitioner states that it is not relying on the Beneficiary's employment with it in the offered position, or with [redacted] to establish that he possesses the minimum experience required for the offered position. Rather, the Petitioner states that it relies solely on the Beneficiary's employment with the [redacted] to establish his experience qualifications.

The Petitioner provides a new letter from the Beneficiary's former supervisor, [redacted] This letter, dated April 28, 2026, states that the Beneficiary was employed as a finance associate from May 2, 2016 to December 21, 2018. The letter provides an updated description of the Beneficiary's job duties, including that "he gained international experience as a financial analyst performing month-end close activities and variance analysis for multiple facilities, and experience with accounting data integrity, conducting product costing analysis and profitability on a monthly basis, including experience with control procedures."

Upon review of the evidence submitted on appeal, however, additional information casts doubt on the Beneficiary's qualifying experience. The information in the Form ETA-9089 and experience letter is inconsistent with a nonimmigrant visa application that the Beneficiary submitted in October 2018.

In his prior nonimmigrant visa application, the Beneficiary listed his current employment (from April 2017) with [redacted] He stated that he worked as "trade marketing staff" for the company's plastic design and distribution, where he conducted research, met with agencies to plan and develop products, and made reports for the line manager. The Beneficiary listed his previous employment (from March 2015 to December 2015) as a "store manager" with [redacted] No other employment was listed, including any employment with [redacted] And neither description of his job duties included financial planning or analysis, or other financial responsibilities. Further, the Beneficiary's employment with [redacted] from April 2017 overlaps with his claimed employment with [redacted] from May 2016 to December 2018. Additionally, while we acknowledge that the Petitioner does not rely on this experience, the Beneficiary's employment with [redacted] overlaps with his claimed employment with [redacted] from April 2014 to April 2016.

The inconsistencies in the Beneficiary's employment history cast doubt as to his possession of the required experience for the offered position. The Petitioner must resolve these inconsistencies with independent, objective evidence pointing to where the truth lies. *Matter of Ho*, 19 I&N Dec. 582, 591-92. Unresolved material inconsistencies may lead us to reevaluate the reliability and sufficiency of other evidence submitted in support of the requested immigration benefit. *Id.*

Based in part on this derogatory information, we cannot affirmatively find that the Beneficiary possesses the experience required for the offered position. USCIS did not notify the Petitioner of this evidentiary deficiency, however. We will therefore remand the matter. On remand, USCIS may wish to issue a new RFE outlining the deficiencies above, requesting additional independent objective evidence in support, and allowing the Petitioner an opportunity to respond.

In a new RFE, USCIS may also wish to request evidence to establish the Petitioner's continuing ability to pay the offered wage of $70,000 per year. The record includes the Petitioner's income tax return for 2024. However, to be eligible for the classification it requests for the Beneficiary, the Petitioner must establish that it has the ability to pay the proffered wage stated on the labor certification from the July 2024 priority date and continuing until the Beneficiary obtains lawful permanent residence. 8 C.F.R. § 204.5(g)(2).

III. CONCLUSION

The record does not demonstrate affirmatively that the Petitioner is eligible for the benefit sought, including whether the Beneficiary possesses the minimum experience required for the offered position. Therefore, we will remand this case for further consideration. 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).

ORDER: The decision is withdrawn. The matter is remanded for the entry of a new decision consistent with the foregoing analysis.