U.S. Citizenship and Immigration Services

Non-Precedent Decision of the Administrative Appeals Office

In Re: 38699732

Date: JUNE 3, 2025

Appeal of Service Center Operations (SCOPS) Decision

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

The Petitioner, an accountant, 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).

Service Center Operations (SCOPS) denied the petition, concluding that the record did not establish that a waiver of the required job offer, and thus of the 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

SCOPS determined the Petitioner qualified for EB-2 classification as an advanced degree professional because he submitted evidence he holds the foreign equivalent of a U.S. bachelor's degree in accounting and over five years of progressive experience in his specialty. We agree. The only issue on appeal is whether he qualifies for and merits a waiver of the job offer requirement in the national interest.

In his business plan, the Petitioner stated he would serve as the chief executive officer of a consulting company providing accounting services in tax preparation, general accounting, Internal Revenue Service (IRS) problem consulting, annual reports renewals, payroll services, and other financial services to small and medium-sized businesses (SMEs) in the United States. The business plan stated the company would be based in [redacted] Massachusetts.

A. Substantial Merit and National Importance

The first *Dhanasar* prong, substantial merit and national importance, focuses on the specific endeavor that the individual proposes to undertake. *Id.* The endeavor's merit may be demonstrated in a range of areas such as business, entrepreneurialism, science, technology, culture, health, or education. *Id.* SCOPS determined the Petitioner's proposed endeavor has substantial merit. We agree.

In determining whether the proposed endeavor has national importance, we consider its potential prospective impact. *Id.* This consideration may include whether the proposed endeavor has significant potential to employ U.S. workers (particularly in an economically depressed area), has other substantial positive economic effects, has national or even global implications within the field, or other broader implications indicating national importance. *Id.* at 889-90. SCOPS determined the Petitioner did not establish the national importance of his proposed endeavor under these factors. On appeal, the Petitioner asserts SCOPS' decision was "based on an overly restrictive interpretation of national importance" and did not properly evaluate his evidence, particularly his business plan.

The Petitioner asserts the projected economic contributions of his proposed endeavor, as outlined in his business plan, demonstrate its national importance. The Petitioner's business plan projects the company will employ two individuals the first year, increasing to eight individuals in the fifth year. These employment projections do not demonstrate that the Petitioner's company has significant potential to employ U.S. workers. The business plan also forecasts the company will earn a net profit of $27,538 the first year, increasing to $62,425 in the fifth year. This financial forecast does not indicate the company will have substantial positive economic effects in the accounting service industry whose revenue the business plan states rose to $133 billion over the five years to 2022.

The Petitioner claims the impact of his company will extend beyond direct employment to enhance the financial stability of SMEs and lead to indirect job creation and market expansion. The Petitioner also asserts his company will contribute to economic empowerment of minority-owned and

immigrant-led businesses. The Petitioner does not demonstrate, however, how his company's work would extend beyond its individual clients to impact SMEs more broadly in a manner commensurate with national importance. *See id.* at 889 (explaining "we look for broader implications").

The Petitioner further asserts that his proposed endeavor aligns with "U.S. government initiatives focused on economic growth and financial inclusion." The Petitioner does not submit evidence of specific government initiatives or establish how his company's work would extend beyond its individual clients to impact economic growth and financial inclusion in his field more broadly at a level indicative of national importance.

The Petitioner also claims his company will contribute to the financial sector workforce by providing training and mentorship. In *Dhanasar,* we determined that the petitioner's teaching activities did not rise to the level of having national importance because they would not impact his field more broadly. *Id.* at 893. Here, the Petitioner has not established that his proposed endeavor would sufficiently extend beyond his individual clients or trainees to impact his field more broadly at a level commensurate with national importance.

The Petitioner submitted articles on accounting services in the United States, audit services in the United States, financial planning and advice in the United States, accounting shortage 2021, top ten reasons organizations hire consultants, the influence of financial markets on countries' economic life, financial services industry spotlight, personal financial advisors, a talent shortage still exists for business-minded professionals, the growing shortage of accountants and CPAs, immigration and entrepreneurship in the United States, immigrants as economic contributors, foreign-born STEM workers in the United States, reason for reform: entrepreneurship, accountant shortage and resignations fuel financial reporting risks, and accountants and auditors. None of these articles address the Petitioner's proposed endeavor. Our assessment of national importance does not focus on the importance of an industry or occupation in general, but instead "focuses on the specific endeavor that the foreign national proposes to undertake." *Id.* at 889.

The Petitioner submitted a letter from S-S-[2], professor of accounting at [redacted] University, expressing his opinion that the Petitioner qualifies for a national interest waiver. S-S- claims the Petitioner's company has national or global implications in the financial and accounting fields through implementing international accounting standards, fostering compliance with regulatory frameworks, aiding in the adoption of efficient ERP systems, improving financial strategy execution, managing accounting data integrity, optimizing financial processes, ensuring legal compliance, and training programs. However, S-S- does not indicate that any of these services are unique, innovative or otherwise have national or global implications in the financial and accounting fields. *See id.* (discussing improved manufacturing processes or medical advances as examples of national or even global implications within a particular field).

S-S- also asserts the Petitioner's company has significant potential to employ U.S. workers and other substantial positive economic effects. S-S- explains the Petitioner's company can directly and indirectly create jobs, but he does not reference the employment projections in the Petitioner's business plan or any other data to support this claim. S-S- further claims the Petitioner's company has national

[2] We use initials to protect the privacy of the referenced individuals.

importance because it will bolster the success of SMEs in the United States, but he does not articulate how the Petitioner's work would extend beyond his company's individual clients to impact SMEs more broadly in a manner commensurate with national importance.

S-S- also asserts the Petitioner's company will broadly enhance societal welfare by assisting companies in maintaining financial transparency and adherence to regulatory standards, which "indirectly aids in fostering an environment of trust and credibility within the business sector," by promoting financial literacy and education, by upholding high ethical standards, and by actively engaging with diverse communities. Again, S-S- does not explain how the Petitioner's work would extend beyond his company's individual clients to broadly enhance societal welfare at a level indicative of national importance.

S-S- further claims the Petitioner's company "aligns with national initiatives and priorities outlined by various US government entities" such as maintaining robust financial transparency, bolstering the competitiveness of American businesses in the global market, economic growth and expansion, and regulatory compliance and reduced financial risks. S-S- does not identify any specific U.S. government entity initiative or priority and does not demonstrate how the Petitioner's work would extend beyond his company's individual clients to impact any such initiatives and priorities in a manner commensurate with national importance.

The Petitioner submitted additional letters from professionals who praise his skills and past accomplishments, but do not discuss his proposed endeavor. A-A-C- and A-S-S- commend the Petitioner's work at the [redacted] and expresses confidence that he will "contribute with excellence to the services inherent to the accounting area in the United States." A-A- commends the Petitioner's past work and describes him as "a highly skilled and experienced professional in the accounting field" who he believes would make a "valuable contribution to the American economy and labor market." R-C-D-C- describes the Petitioner's successful work at [redacted] and states he will be "a valuable addition to the American job market." T-H-C- also praises the Petitioner's work at [redacted] and describes him as a "serious and highly competent professional." V-A-G-R- commends the Petitioner's work at [redacted] and expresses confidence in his ability to contribute to the accounting field in the United States. A-G-M- praises the Petitioner's work at the [redacted] and states the Petitioner "would serve as a valuable role model in the American labor market, contributing to financial accuracy and regulatory compliance." While they commend the Petitioner's talents and past work, these letters do not establish the national importance of his proposed endeavor. *Cf. id.* at 892 (stating Dhanasar submitted probative expert letters describing the importance of his specific research as it related to U.S. strategic interests).

In sum, the record does not establish that the Petitioner's proposed endeavor has significant potential to employ U.S. workers, other substantial positive economic effects, national or global implications within his field or other broader implications indicating national importance. Consequently, the Petitioner has not demonstrated that his proposed endeavor has national importance.

B. The Remaining *Dhanasar* Prongs

The Petitioner has not established the national importance of his specific proposed endeavor and does not meet the first prong of the *Dhanasar* framework. As this issue is dispositive of the Petitioner's appeal, we decline to reach and hereby reserve determination of his eligibility under the second and third prongs of the *Dhanasar* framework. *See INS v. Bagamasbad*, 429 U.S. 24, 25 (1976) (stating that "courts and agencies are not required to make findings on issues the decision of which is unnecessary to the results they reach").

III. CONCLUSION

The Petitioner has not established the national importance of his proposed endeavor and does not meet the first prong of the *Dhanasar* analytical framework. Consequently, the Petitioner has not demonstrated that he is eligible for and merits a waiver of the job offer requirement in the national interest.

ORDER: The appeal is dismissed.