U.S. Citizenship and Immigration Services

**Non-Precedent Decision of the Administrative Appeals Office**

In Re: 38258089

Date: MAY 2, 2025

Appeal of Service Center Operations (SCOPS) Decision

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

The Petitioner, an accountant and financial audit expert, 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

### A. EB-2 Classification

SCOPS did not determine whether the Petitioner was eligible for EB-2 classification as a member of the professions holding an advanced degree or an individual of exceptional ability. As the Petitioner is not eligible for a national interest waiver for the reasons discussed below, we do not reach and hereby reserve our determination of her eligibility for EB-2 classification. *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").

### B. National Interest Waiver: Substantial Merit and National Importance

In her initial letter, the Petitioner stated her proposed endeavor is "to develop an efficient financial analysis and reporting regime, aimed at providing financial management support to small, medium, and large businesses as well as governmental agencies, with a goal to ensure that the targeted institutions make sound business and operational decisions, while also complying with applicable regulations."

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.* Articles addressing the Petitioner's field and support letters demonstrate the substantial merit of the Petitioner's proposed endeavor in business.

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 her proposed endeavor has national importance under these factors.

On appeal, the Petitioner asserts SCOPS failed to conduct an objective review of her eligibility under this prong. The Petitioner claims the national implications of her proposed endeavor are "supported by objective evidence, particularly from governmental agencies and industry stakeholders." The Petitioner does not identify the specific evidence she claims supports the national importance of her proposed endeavor.

The Petitioner submitted excerpts of articles on the accountant's function in development, relevance and reality in financial reporting, financial reporting and analysis, advancing high quality information in the capital markets, financial report of the U.S. government, a warning about the Nation's fiscal health, comprehensive risk assessment by auditors and management, and commitment to professional

skepticism and audit quality. Our assessment of national importance does not focus on a field or occupation, but rather "focuses on the specific endeavor that the foreign national proposes to undertake." *Id.* at 889. None of the excerpted articles discuss the Petitioner's specific proposed endeavor.

The Petitioner submitted support letters from professionals who commend her past work and accomplishments but do not establish the national importance of her proposed endeavor. For example, T-S-[2] commends the Petitioner's "exceptional qualifications and contributions to the field of auditing" and expresses "no doubt she would be a valuable asset to the United States and its economy." T-S- does not indicate, however, that any of the Petitioner's contributions have had national or global implications in her field. *See id.* (discussing improved manufacturing processes or medical advances as examples of national or even global implications within a particular field).

E-C- states the Petitioner's proposed endeavor "has the potential to immediately contribute to the enhancement of financial transparency, risk compliance, and risk management in the United States. This will significantly impact both the economy and the regulatory environment." However, E-C- does not indicate how the Petitioner's work would extend beyond individual businesses and agencies to impact her field more broadly in a manner commensurate with national importance. *See id.* (explaining "we look for broader implications").

D-O- states the Petitioner's proposed endeavor has national importance because "addressing the current challenges in the financial services sector, including on financial reporting, regulatory compliance, and audit assurance is critical to maintaining the integrity of any country's economic strength." D-O- does not discuss how the Petitioner's proposed endeavor would extend beyond individual businesses and agencies to maintain the integrity of U.S. economic strength. The record also does not indicate that the Petitioner's proposed endeavor has significant potential to employ U.S. workers or would have other substantial positive economic effects. *See id.* at 890 (discussing significant potential to employ United States workers and other substantial positive economic effects as indicative of national importance).

In sum, the record does not establish that the Petitioner's proposed endeavor has significant potential to employ U.S. workers, has other substantial positive economic effects, has national or global implications within her field, or has other broader implications indicating national importance. Consequently, the Petitioner has not established the national importance of her proposed endeavor and does not meet the first *Dhanasar* prong.

C. The Remaining *Dhanasar* Prongs

As this issue is dispositive of the Petitioner's appeal, we decline to reach and hereby reserve determination of her eligibility under the second and third prongs of the *Dhanasar* framework. *See INS v. Bagamasbad*, 429 U.S. at 25; *see also Matter of L-A-C-*, 26 I&N Dec. at 526 n.7.

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

## III. CONCLUSION

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

**ORDER:** The appeal is dismissed.