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**L-1 EXTENSIONS FOR NEW OFFICES**

Individuals present inside the US pursuant to a valid L-1 visa issued for one year to establish a new business must demonstrate that after one year the company is "doing business." "Doing business" is defined in the regulations as:

“the regular systematic and continuous provision of goods and/or services by a qualifying organization and does not include the mere presence of an agent or office of the qualifying organization in the United States and abroad.”

The following is a list of documentation we will need to present to US Citizenship & Immigration Service in order to obtain an extension of your L-1 status. The list is being provided to you now so that you can collect and organize existing paperwork over the next few months, or so that you can immediately institute appropriate recordkeeping practices in your business. Of course, by keeping proper records, you will make it easier to quickly access information needed by your accountant, banker, lawyer, business advisers, and possibly interested government agencies. If you have any questions about whether certain documents not listed would be helpful, or if you have confidentiality concerns about those items listed below, please call us to discuss.

A. Establishment of the Enterprise

1. Articles of Incorporation and By-Laws
2. Franchise tax receipts
3. Inventory purchased receipts
4. Equipment purchased receipts
5. Land/Building purchase deeds or lease agreements/receipts
6. Business and specialized licenses, permits
7. Fictitious business name filing

B. Active business activity

1. Invoices and agreements for services rendered or products sold
2. Bills of landing/customs clearance documents
3. Export or other licenses

C. Business Development

1. Marketing and promotional materials, advertisements
  2. Business and/or marketing plan
  3. Appointment books or calendars re business meetings
  4. Reference letters from trade associations, customers, suppliers/vendors
  5. Articles written about you or the company or written by you
  6. Awards earned by you or the company
  7. Association membership certificates or cards
- D. Capitalization
1. Receipts, wire transfers, bank account statements for personal and company funds for capital or operating expenses
  2. Loan documents secured by investor's signature
  3. Loan documents secured by investor's personal assets
  4. Subscription agreements
  5. Accounting entries showing receipt of funds
  6. Accounting entries showing operating expenses
- E. Operation of the Enterprise
1. Monthly/quarterly profit/loss statements
  2. Annual P&L's
  3. State and Federal income tax filings
  4. Quarterly State & Federal payroll tax filings
  5. Minutes of meetings of Board of Directors
- F. Employment of US Workers
1. I-9 forms documenting work permission for each employee
  2. Payroll ledgers or check stubs
  3. Pension, profit sharing and insurance plans with lists of employees
  4. Project memos to employees or other evidence of their work

Take care not to commingle personal and business assets. Use professionally designed stationery, receipts and invoices and keep separate bank accounts for personal and business operations. Consult with your accountant about whether part-time employees should be treated as independent contractors or as employees. For immigration purposes, USCIS prefers to see employees on the payroll and will give little weight to the use of independent contractors unless that is the industry standard. Using independent contractors also causes USCIS to take a closer look at your activities in order to determine whether you are engaged primarily in managerial activities or if you are doing the "front-line" work. Your target for the end of the first year should be to show a substantial increase in revenues or, in the case of labor-intensive types of businesses, an increase in the number of employees.