

L 1 Visa: Intracompany Transfer Complete Guide

A comprehensive guide from EB5 Attorneys

The L 1 intracompany transferee visa allows multinational employers to transfer qualifying employees from a foreign affiliate, subsidiary, branch, or parent to a U.S. entity. The employee must have worked abroad for the qualifying organization for at least one continuous year within the three years immediately preceding the petition. L 1A covers managers and executives; L 1B covers workers with specialized knowledge. This guide explains qualifying relationships, petition types, duration rules, the L 1 to green card pathway, and common denial reasons.

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L 1A vs L 1B: Managers, Executives, and Specialized Knowledge Workers

The L 1 visa divides into two distinct subcategories that carry different benefits and evidentiary requirements under INA Section 101(a)(44) and 8 CFR 214.2(l).

L 1A is for managers and executives. An executive under INA Section 101(a)(44)(B) directs the management of an organization or a major component, establishes goals and policies, exercises wide latitude in decision making, and receives only general supervision from higher level executives, a board of directors, or stockholders. A manager under INA Section 101(a)(44)(A) manages an organization, department, subdivision, function, or component; supervises and controls the work of other supervisory, professional, or managerial employees, OR manages an essential function within the organization at a senior level; has authority to hire and fire or recommend such actions; and exercises discretion over day to day operations. A function manager who manages an essential function rather than a team of employees must hold a senior level position with genuine decision making authority, not simply a senior title.

L 1B is for employees with specialized knowledge, defined under INA Section 214(c)(2)(B) as special knowledge of the company's product, service, research, equipment, techniques, management, or other interests AND its application in international markets, OR an advanced level of knowledge or expertise in the organization's processes and procedures. Specialized knowledge is not merely above average knowledge of an industry; it must be knowledge that is unique to the specific employer and not widely available in the U.S. labor market. USCIS scrutinizes L 1B petitions heavily, and generic claims of specialized product knowledge without specifics typically fail.

The practical significance of L 1A vs L 1B extends beyond the evidentiary standards. L 1A workers may self petition for EB 1C multinational manager or executive green cards, bypassing PERM labor certification and providing a much faster path to permanent residence. L 1B workers must generally go through the full PERM and preference category process.

Qualifying Relationship Between Entities

L 1 petitions require the petitioner (U.S. employer) to demonstrate a qualifying corporate relationship between the U.S. entity and the foreign entity where the employee worked. Under 8 CFR 214.2(l)(1)(ii), qualifying organizations include parent, branch, affiliate, and subsidiary relationships.

A parent is a corporation that owns more than 50 percent of another corporation. A subsidiary is a corporation in which the parent directly or indirectly owns more than 50 percent of the voting shares, or equal ownership when there is a joint venture with equal split of control. An affiliate is one of two subsidiaries owned by the same parent, or one of two legal entities owned and controlled by the same group of individuals approximately in the same proportions. A branch is an operating division of the same legal entity located in a different country.

Ownership and control must be documented with corporate organizational charts, stock certificates, share registers, articles of incorporation, and financial statements showing the ownership structure as of the petition date. Changes in corporate structure after the qualifying period are relevant and must be explained.

New offices present a special challenge. When a U.S. entity has been open for less than one year, a different rule applies under 8 CFR 214.2(l)(7). The initial L 1 petition for a new U.S. office is limited to one year. During that year, the new office must establish that it will have a sufficient physical premise to house the operation, that the manager or executive will be employed in that capacity, and that the business will support the position within one year. At the one year extension point, USCIS evaluates whether the U.S. office has grown as projected. Extensions are not automatic, and new office L 1 extensions are a common point of denial.

One Year Abroad Requirement and Counting the Period

To qualify for L 1 status, the employee must have been continuously employed by the qualifying organization abroad for at least one continuous year within the three years immediately preceding the L 1 petition filing under 8 CFR 214.2(l)(1)(ii)(A). This is sometimes called the one year abroad requirement.

The one year must be in the same qualifying capacity as the L 1 classification sought. A worker petitioned as an L 1A manager must have served as a manager or executive for the foreign entity during the qualifying year. A worker petitioned as an L 1B specialized knowledge worker must have held specialized knowledge in the same capacity during that period.

Time spent in the United States on another visa category during the qualifying three year period does not count toward the one year abroad requirement. For example, if the employee worked in the U.S. on an H 1B or other visa for 18 months and then worked abroad for 10 months, the 10 months abroad does not satisfy the one year requirement even though the total employment with the organization spans years.

Documentation of the qualifying abroad employment must include foreign payroll records, employment contracts, organizational charts showing the employee's position within the foreign entity, letters from the foreign entity confirming the qualifying employment, and evidence of the employee's responsibilities. For smaller foreign operations, documentation may be limited, requiring affidavits and alternative evidence.

Prior authorized time in the U.S. in L status counts against the maximum allowable period in L status even though it interrupts the ability to count that time toward the qualifying year abroad.

Understanding the interaction between prior U.S. L status time and the qualifying period is essential for employees who have worked in the U.S. under other categories and are now returning to an L 1 role.

Individual L 1 Petitions vs Blanket L Petitions

There are two ways to obtain L 1 status: individual petitions and the blanket L petition program, both authorized under 8 CFR 214.2(l).

An individual L 1 petition is filed by the U.S. employer on Form I 129 with the L Classification Supplement. The petition includes documentation of the qualifying relationship, evidence of the employee's qualifying employment abroad, job duty evidence, and supporting documents. USCIS adjudicates the petition, and approval grants L 1 status. Individual petitions are available to any qualifying employer and employee and are not subject to numerical caps.

The blanket L petition program under 8 CFR 214.2(l)(2)(ii) is available to large multinational employers that meet specific criteria: the employer and all subsidiaries and affiliates are engaged in commercial trade or services; the employer has obtained individual L 1 approvals for at least 10 managers, executives, or specialized knowledge workers in the past 12 months, OR has U.S. subsidiaries or affiliates with combined annual sales of at least \$25 million, OR has a U.S. work force of at least 1,000 employees. Once a blanket L is approved, the employer can transfer qualifying employees to the U.S. without filing individual petitions with USCIS. Instead, the employee presents the blanket approval notice and Form I 129S to a U.S. consulate or, if already in the U.S. on qualifying status, files a change of status petition.

Blanket L petitions significantly reduce the administrative burden for large employers with frequent intracompany transfers. Individual managers and executives benefit from faster processing through consular channels. However, the blanket L process involves its own documentation requirements, and the I 129S must still demonstrate the employee's qualifying relationship and capacity.

Duration Limits and Extensions

L 1 status is subject to strict maximum duration limits under 8 CFR 214.2(l)(12) that differ between L 1A and L 1B and between existing offices and new offices.

For existing U.S. offices, L 1A status is initially granted for three years, with extensions of two years each, for a total maximum of seven years. L 1B status is initially granted for three years, with extensions of two years each, for a total maximum of five years.

For new U.S. offices (less than one year old), both L 1A and L 1B are initially granted for only one year. Extensions for new offices are then treated as existing office extensions going forward.

Once the L 1A or L 1B maximum has been reached, the worker must reside and be physically present outside the United States for a continuous period of one year before becoming eligible for a new L 1 petition. During the mandatory departure period, the worker cannot maintain H 1B status through a different employer as a workaround; the bar applies to L status only, so other nonimmigrant status is possible if separately eligible.

Practically, L 1B workers reaching the five year maximum who wish to continue working in the U.S. must obtain another visa category, most commonly H 1B, if the H 1B requirements are met. L 1A workers near the seven year limit who have not yet obtained permanent residence through EB 1C face a difficult decision: return abroad for a year or transition to H 1B if still eligible. Proactive green card planning beginning well before the L 1A maximum is reached avoids this dilemma.

L 1 to Green Card: The EB 1C Multinational Manager or Executive Path

L 1A visa holders have access to one of the most valuable green card pathways in employment based immigration: the EB 1C category for multinational managers and executives under INA Section 203(b)(1)(C). EB 1C requires no PERM labor certification, meaning the employer does not need to demonstrate that no U.S. workers are available for the position. This makes EB 1C a dramatically faster route to permanent residence for eligible workers.

To qualify for EB 1C, the worker must have been employed outside the U.S. in the capacity of manager or executive for at least one year in the three years preceding the petition, OR the worker must have been employed in the U.S. in L 1A status and is being sponsored by the same U.S. employer (or an affiliate or subsidiary) that filed the L 1A petition. The U.S. employer must have been doing business in the U.S. for at least one year.

The EB 1C petition (Form I 140) is filed by the U.S. employer and requires evidence that the position in the U.S. is managerial or executive in nature, that the worker has the required managerial or executive experience, and that the U.S. employer has been in business for at least one year. The definitions of manager and executive for EB 1C purposes are the same as for L 1A under INA Section 101(a)(44).

For workers from countries without significant visa backlogs, EB 1C approval can lead to an immediately available immigrant visa, and the priority date is often current from the day of filing. Indian and Chinese nationals face visa backlogs in EB 1C as well, but the backlog is typically shorter than in EB 2 or EB 3 categories. Workers in L 1A status who qualify for EB 1C should begin the green card process early in the L 1A period to take advantage of the category before the seven year L 1A limit is reached.

L 1B workers cannot directly use EB 1C but may qualify for EB 2 or EB 3 categories with PERM labor certification, or potentially for EB 1A (Extraordinary Ability) if their specialized knowledge meets that higher standard.

L 2 Work Authorization for Spouses and Dependents

The spouse and unmarried children under 21 of an L 1 visa holder are entitled to L 2 derivative status under 8 CFR 214.2(l)(1)(ii)(F). A significant regulatory change effective January 2022 under the Keeping Families Together Final Rule at 8 CFR 274a.12(b)(18) clarified that L 2 spouses are authorized to work incident to their L 2 status, without needing to separately obtain an Employment Authorization Document.

Prior to January 2022, L 2 spouses needed to file Form I 765 and receive a separate EAD card before working. The January 2022 rule change means that an L 2 spouse with a valid I 94 showing L 2 status is authorized to work for any employer in any capacity without an EAD. However, because many employers and E Verify systems initially did not recognize L 2 status as a List A employment authorization document, USCIS began endorsing I 94s to indicate L 2 EAD eligibility, and L 2 spouses can also obtain an EAD as a backup document.

L 2 children are not authorized to work, even under the updated rule, because the work authorization applies specifically to L 2 spouses by regulatory text. L 2 children may attend school in the U.S. and must maintain valid L 2 status through timely extensions concurrent with the L 1 principal's status.

L 2 status is derivative and tied to the L 1 principal. If the L 1 principal loses status (through termination of employment, change of employer without a new petition, or other grounds), the L 2 dependents' status also ends. L 2 status cannot be maintained independently if the principal's status ends.

Common L 1 Denial Reasons and How to Avoid Them

L 1 petitions are denied at higher rates than many other employment based visa categories, particularly for L 1B specialized knowledge workers and for new U.S. offices. Understanding the most frequent denial patterns allows employers and workers to build stronger petitions from the outset.

For L 1A petitions, USCIS most commonly denies where the evidence does not support a genuine managerial or executive function. Officers scrutinize petitions where the purported manager has few or no subordinates, performs significant non managerial duties, or holds a managerial title without actual decision making authority. The function manager category invites particular scrutiny because workers without subordinates must demonstrate that the function itself is both essential and managed at a senior level.

For L 1B petitions, the most frequent denial basis is failure to demonstrate that knowledge is genuinely specialized and specific to the employer. Generic descriptions of expertise in software, manufacturing processes, or financial systems without showing why that knowledge is unique to the employer and not obtainable from U.S. workers typically result in denial or RFE.

For new U.S. office extensions, failure to demonstrate that the business has grown sufficiently to support a managerial or executive position is the primary denial ground. If the new office has not hired sufficient staff, generated meaningful revenue, or established a real operational presence within the first year, USCIS will deny the extension.

For qualifying relationship documentation, incomplete corporate records, undocumented beneficial ownership structures, or recent corporate restructurings that make the qualifying relationship unclear generate RFEs and denials. Family owned businesses where ownership and employment relationships overlap must be carefully documented.

Petitioners can improve petition quality by providing detailed organizational charts (both foreign and U.S.), job duty breakdowns distinguishing managerial from non managerial tasks, payroll records, subordinate employee lists with titles and duties, and where relevant, expert declarations from industry professionals confirming the specialized nature of the worker's knowledge.

Frequently Asked Questions

1. What is the difference between an L 1A and L 1B visa?

L 1A is for managers and executives and allows a maximum stay of seven years for existing U.S. offices. L 1B is for specialized knowledge workers and allows a maximum of five years for existing offices. The most significant practical difference is the green card pathway: L 1A holders can petition for EB 1C multinational manager or executive permanent residence without PERM labor certification, while L 1B holders must generally complete PERM. For this reason, qualifying employees should carefully evaluate whether their role and documentation support L 1A rather than L 1B classification whenever both might apply.

2. Does the one year abroad requirement have to be immediately before the L 1 petition?

The one year of continuous qualifying employment abroad must have occurred within the three years immediately preceding the filing of the L 1 petition. The qualifying employment does not need to end immediately before the petition, but it must fall within the three year look back window. Time spent in the U.S. in other visa categories during this three year period does not count toward the one year requirement, but it does not reset the three year window either.

3. Can an L 1 worker change employers?

L 1 status is employer specific. Unlike H 1B portability, there is no statutory provision allowing an L 1 worker to begin working for a new employer upon filing of a petition. If an L 1 worker wishes to work for a different organization, a new L 1 petition must be approved before employment begins, and the new employer must qualify as a related entity or a new qualifying organization with its own qualifying relationship and separate qualifying employment evidence.

4. What happens if my L 1A extension for a new office is denied?

A denial of a new office L 1A extension means the worker must stop U.S. employment and either depart or change to another qualifying visa status. Options may include H 1B if an employer is willing to sponsor and the worker qualifies, O 1A if the worker has extraordinary ability, or E visa categories if applicable. Because new office extension denials often turn on the business's demonstrated growth rather than the worker's qualifications, employers should build their U.S. operations aggressively during the one year initial period to present compelling evidence at the extension stage.

5. What costs does L 1 sponsorship involve?

L 1 petition fees include the I 129 base filing fee (\$730), the Fraud Prevention and Detection Fee (\$500), the Asylum Program Fee (\$600 for most employers effective April 2024), and premium processing (\$2,805 if elected). Attorney fees for L 1 petitions typically range from \$2,500 to \$6,000 depending on complexity. New U.S. office petitions are more complex and tend to be at the higher end of that range. Blanket L individual transfers incur lower legal fees because the underlying petition is already approved.

6. Can my L 1 spouse work in the United States?

Yes. Under a January 2022 regulatory clarification at 8 CFR 274a.12(b)(18), L 2 spouses are authorized to work incident to their L 2 status, without a separate EAD. An L 2 spouse with a valid I 94 showing L 2 status may work for any employer in any field. Obtaining an EAD card (Form I 765 with category A18) provides an additional work authorization document that some employers and E Verify systems find easier to process. L 2 children do not share this work authorization; only L 2 spouses are covered by the rule.

Disclaimer: This guide is provided for general informational purposes only and does not constitute legal advice. Every immigration case is unique. Consult a qualified immigration attorney for advice specific to your circumstances.

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