

Fall Semester, 2005

Dear Employer or Prospective Employer:

Please be advised that an individual who holds a non-immigrant F-1 visa and is in possession of form I-20 authorized for Curricular Practical Training **is** allowed to accept employment during the dates indicated on page 3 of their form I-20. This authorization is granted by the U.S. Department of Homeland Security, Citizenship and Immigration Services (formerly known as the INS) through the International Students Office of the University where the student is currently enrolled.

Practical Training is an extension of an F-1 student's education in the United States and is intended to give the student an opportunity to engage in paid training in his or her major field of study while that student is enrolled in an internship, practicum, clinical hours, or other experiential learning class.

Practical Training authorization is outlined in U.S. Federal Regulation **8 CFR Sec. 214.2 9 (f) (10) (ii) (B)**. Practical Training can be taken in segments; each segment authorized by the International Student Advisor, pending documentation of academic relevance. Other limitations from the student's professor may apply.

Also, please be advised that Social Security taxes are not withheld and earnings are not reported for Social Security purposes for F-1 students who are authorized to engage in Practical Training (Social Security Administration Publication No. 05 10056, July 1981). Further withholding information on international students is available through [www.irs.gov](http://www.irs.gov), in **publication 519**. Tax treaty information relevant to internationals is also available in **publication 901**.

If further information is needed, please feel free to contact the International Students Office:  
<http://cipsweb.memphis.edu> or 901 678 4271