

DEPARTMENT OF HOMELAND SECURITY  
U.S. Immigration and Customs Enforcement

**NOTICE TO CASH BOND OBLIGORS  
IRS “BACKUP WITHHOLDING” RULES**

A “cash bond obligor” is the person who has paid the money to post an immigration bond. By law, immigration cash bonds can earn simple interest at the rate set by the Department of the Treasury. ICE calculates interest payment and possible backup withholding after (1) the cash bond is canceled or breached and (2) the obligor submits IRS Form W-9 or W-8BEN.

In certain circumstances, U.S. Immigration and Customs Enforcement (ICE) may be required by the Internal Revenue Service (IRS) to withhold tax from some of the interest payable to you as a cash bond obligor. This requirement is based on IRS backup withholding rules. To assist DHS in determining whether some of the interest must be withheld, please complete and return to ICE either IRS Form W-9 or IRS Form W-8BEN, based on the instructions below. ICE will use the information you provide to determine whether or not you are subject to the IRS backup withholding rules.

**Consequences of not returning the IRS Form:** If you fail to return the appropriate IRS form, ICE may withhold tax at a rate prescribed in IRS rules based on your apparent status as a citizen, resident, or non-resident alien and on information provided, such as your address, to us during the immigration bond process. If ICE does not have a valid taxpayer identification number for you, and it appears you are a U.S. citizen or lawful permanent resident, ICE may withhold 28% from interest payments made to you. If it appears that you are a non-resident alien, federal backup withholding will be deducted at the rate of 30% on any interest payments made.

**INSTRUCTIONS:**

- If you are a U.S. citizen or lawful permanent resident, please complete Form W-9.
- If you are a non-resident alien, please complete Form W-8BEN.
- You may obtain Form W-9 or Form W-8BEN from the IRS website: [www.irs.gov](http://www.irs.gov). A Spanish version of Form W-9 and its instructions are available on the IRS website under the “Español” link.
- If you have questions about how to fill out Form W-9 or Form W-8BEN, you may call the IRS Toll Free at 1-800-829-1040.
- After completing the appropriate form, please send it to:

Financial Operations - Burlington  
U.S. Immigration and Customs Enforcement  
P.O. Box 5000  
Williston, VT 05495-5000  
**Attn:** Bonds Section