

\_\_\_\_\_

**Specifications for filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Magnetically or Electronically**

**Notice 96-20**

The format for the country and

postal codes (positions 324-332 of the "Q" record) was listed incorrectly in Internal Revenue Bulletin 1996-2, Revenue Procedure 96-11, January 8, 1996, reprinted as Publication 1187 (Rev. 1-96), Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Magnetically and Electronically. Listed below is the correct format to be used in the "Q" record when submitting the Form 1042-S magnetically or electronically:

---

RECORD NAME: RECIPIENT "Q" RECORD—CONTINUED

---

Positions	Field Title	Length	Description and Remarks
324-332	Postal Code	9	Enter a Foreign or U.S. Postal Code (ZIP Code). A Postal Code is REQUIRED for United States and U.S. Territories, Canadian, and Australian addresses. Withholding Agents should make an effort to obtain postal codes for all other countries. Only alphabetic, numeric, and blank characters are valid. Do not omit any blanks that may appear in the ZIP code. Use the following table to format Postal Codes for the three required countries ("a" denotes alpha characters, "n" denotes numerics, "b" denotes a blank). All postal codes should be left-justified and blank filled.
	<i>Country</i>		<i>Postal Code Format</i>
	United States and U.S. Territories		nnnnnbbbb or nnnnnnnnn
	Canadian		anabnanbb
	Australian		nnnnbbbbbb

---