

**Justification/Explanation for Non-Substantive Change Review
for the May 2012 edition of RI 92-19 (3206-0190)**

Since the last OMB review we have:

- Revised the instructions regarding military service and survivor elections;
- Clarified the information regarding when to use Schedules B and C;
- Revised the direct deposit information in Section H and its instructions to reflect new direct deposit rules from the Department of Treasury; and
- Updated Schedule A to include more survivor options.