REVENUE MEMORANDUM ORDER No. 3-98 issued February 4, 1998 creates new categories of Alphanumeric Tax Code (ATC) to facilitate the identification and monitoring of certain revenue sources subject to final withholding, as required under the Comprehensive Tax Reform Program and for Integrated Tax System purposes. Said revenue sources are: a) foreign currency deposits both for resident-individual and resident-corporate; b) fringe benefits paid to supervisors/managers by the corporation; c) improperly accumulated earnings; d) royalties on books, literary works and musical compositions; e) cash dividends; and f) property dividends.