



**PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA**

**CITATION FOR VIOLATION
OF PUBLIC UTILITIES CODE**

To: AMR 77 Corporation
Attn: Alex & Ruben Mamikonyan
[REDACTED]

File: TCP 38984 B
Date: January 12, 2024
Citation #: T.24-01-004
Case #: PSG-5950

VIOLATIONS

You are hereby cited with having violated section(s) of the Public Utilities (Pub. Util.) Code as described below. These violations occurred during the period of October 1, 2020, through December 31, 2022.

- (1) Underreported gross revenue and underpaid Public Utilities Commission Transportation Reimbursement Account (PUCTRA) fees, in violation of Pub. Util. Code Section 5378(a)(9). [3 counts]

STATEMENT OF FACTS

The above violations are documented in the attached Investigation Report, which consists of carrier's records and substantiating documents obtained from other sources.

RESPONSE

You are hereby called upon to answer this citation on or before February 2, 2024. By way of such answer, you may either:

- (1) Pay a fine of **\$3,000** pursuant to Pub. Util. Code section 5378. (Submit your check or money order payable to California Public Utilities Commission using the attached *Citation Agreement*. Upon payment, the fine will be deposited in the State Treasury to the credit of the General Fund and the Commission staff will deem the matter closed), or
- (2) Contact the Supervisor below to make payment arrangements, or
- (3) Contest this Citation by filing an appeal. See attached document "*How to File an Appeal and Instructions for Filing a Notice of Appeal and Certification of Service for a Citation Appeal.*"

If you fail to respond by February 2, 2024, you will be in default and will have forfeited your right to appeal the citation. In addition, your operating authority will be immediately suspended and may be subsequently revoked pursuant to Resolution ALJ-187. The Commission may also act through a civil or criminal proceeding to recover any unpaid fine and ensure compliance with applicable statutes and Commission orders.

Eric Hooks

Eric Hooks
Program and Project Supervisor
Consumer Protection and Enforcement Division
Transportation Enforcement Branch
Telephone Number: (415) 703-2302
E-mail address: Eric.Hooks@cpuc.ca.gov.

Attachments

CIT-LIC

INVESTIGATION REPORT

CARRIER: AMR 77 Corporation
California Secretary of State #4307712 (Stock Corporation)

OFFICERS: Alex Mamikonyan, CEO/CFO
Ruben Mamikonyan, Secretary

AUTHORITY: TCP 38984 B

MAILING ADDRESS: [REDACTED]

PHONE/EMAIL: Phone: [REDACTED]

VEHICLES: 2

EMPLOYEE-DRIVERS: 0

PL&PD INSURANCE: Berkshire Hathaway Insurance Company
Policy Number: [REDACTED]
Effective Date: November 08, 2022

DRUG CONSORTIUM: CM & Associates, Inc.

INTRODUCTION

On August 4, 2023, I was assigned to investigate the operations and practices of AMR 77 Corporation (hereinafter referred to as AMR 77) due to a Los Angeles International Airport (LAX) Police Department (PD) complaint alleging that AMR 77 was involved in fraudulent activity at LAX.

INVESTIGATION

The investigation for the period of October 1, 2020, through December 31, 2022, disclosed violations of the following provisions of the Public Utilities Code (P.U Code):

- **Underreported gross revenue and underpaid Public Utilities Commission Transportation Reimbursement Account (PUCTRA) fees, in violation of Pub. Util. Code Section 5378(a)(9). [3 counts]**

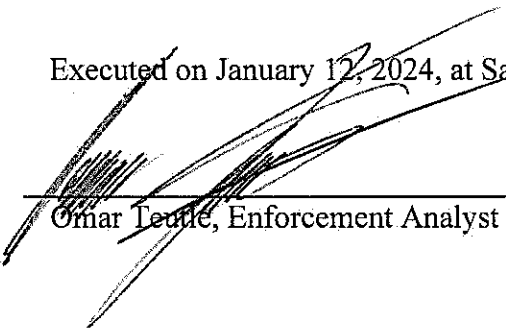
AMR 77 PUCTRA Fee statements filed with the Commission show it reported gross revenue in the amount of [REDACTED] for 2022, [REDACTED] for 2021, and [REDACTED] for 2020 [Attachment 1]. AMR 77 provided Income Tax Returns which show gross revenues in the amounts of [REDACTED] for 2022, [REDACTED] for 2021 and [REDACTED] for 2020 [Attachment 2]. My investigation disclosed that [REDACTED] of total revenue was unreported for the years 2020, 2021 and 2022. The table below summarizes the difference in underreported gross revenue for the years mentioned.

Year	2020	2021	2022
Total gross revenue	[REDACTED]	[REDACTED]	[REDACTED]
Total gross revenue reported to PUC	[REDACTED]	[REDACTED]	[REDACTED]
Difference	[REDACTED]	[REDACTED]	[REDACTED]

DECLARATION

I have read the foregoing and know the contents thereof and I declare under penalty of perjury that the foregoing is true and correct, except as to those matters stated on information and belief, and to those matters, I believe to be true.

Executed on January 12, 2024, at San Francisco, California.



Omar Teule, Enforcement Analyst

INDEX OF ATTACHMENTS

1. Class B Charter-Party Certificate
2. PUCTRA Revenue Details
3. Form 1120-S tax returns 2020, 2021 & 2022

PUBLIC UTILITIES COMMISSION

505 Van Ness Avenue
San Francisco, CA 94102-3298



TCP CLASS B CERTIFICATE
EXPIRES ON Dec 13, 2025 - SEE PARAGRAPH -11

CERTIFICATE NO: PSG0038984 - TCP B
AMR 77 CORPORATION

**TCP CLASS B CERTIFICATE**

The above-named Carrier, having made written application to the Public Utilities Commission of the State of California for a certificate to operate as a CHARTER-PARTY CARRIER OF PASSENGERS, pursuant to Sections 5351 through 5420 of the Public Utilities Code, is granted this certificate authorizing the transportation of passengers by motor vehicle over the public highways of the State of California as a CHARTER-PARTY CARRIER OF PASSENGERS, as defined in said Code, subject to the following conditions:

1. This certificate is issued pursuant to Public Utilities Code Section 5383, and said Carrier shall operate from a radius of no more than 125 air miles from the home terminal to any point in the state. This mileage restriction applies only to vehicles seating 10 or fewer, including the driver.
2. No vehicle or vehicles shall be operated by said Carrier unless adequately covered by a public liability and property damage insurance policy or surety bond as required by Public Utilities Code Section 5392.
3. Said Carrier shall comply with all Commission orders, decisions, rules, directions, and requirements governing the operations of said Carrier including General Order Series 115 and 157 and shall remit to the Commission the Transportation Reimbursement Fee required by Public Utilities Code Section 403.
4. All vehicles operated under this certificated authority shall comply with the requirements of the Motor Carrier Safety Section of the California Highway Patrol. No vehicle shall be operated unless it is named in the Carrier's most recent equipment list on file with this Commission. Written amendments to the equipment list shall be filed within ten days of the date the vehicle is put into or pulled out of service.
5. This certificate is subject to amendment, modification, suspension or revocation as provided in the Public Utilities Code and in Commission Resolutions PE-498, PE-501, and TL-18336.
6. This certificate may not be sold, assigned, leased, or otherwise transferred or encumbered without Commission authorization.
7. This certificate does not authorize the Carrier to conduct operations on the property of or into any airport unless such operation is authorized by the airport authority involved.
8. This certificate does not authorize round-trip sightseeing tour service.
9. The use of top lights and/or taxi meters in all vehicles operated under this certificate is prohibited (D. 82-05-069).
10. Relocation of terminal is permitted upon notification to the Commission. However, any relocation and/or addition of terminal outside the 125-air mile limit requires a new certificate and 30-day notice/publication.
11. **This certificate expires 2025-12-13. It may be renewed every three (3) years upon submission and approval of a renewal application. This renewal application should be submitted 90-days prior to the expiration date.**

Date: Nov 23, 2022

BY

Terra Curtis
Program Manager, Consumer Protection and Enforcement Division

PUBLIC UTILITIES COMMISSION

505 Van Ness Avenue
San Francisco, CA 94102-3298




Terminal Address

Name	City	State	Zip
[REDACTED]	[REDACTED]	California	[REDACTED]

DBA:

 My PUCTRA List (4)



CASE NUMBER	PUCTRA TYPE	FEE SETTING	STATUS
00280637	TCP - PUCTRA Annual	2022 - TCP	 Approved
00254113	TCP - PUCTRA Annual	2021 - TCP	 Approved
00230077	TCP - PUCTRA Annual	2020	 Approved
00217802	TCP - PUCTRA Quarterly	2019 Q4	 Approved

PUCTRA Form

Case ⓘ
00230077

Authority Type
TCP

Year
2020

1. Total Revenue Earned ⓘ
[REDACTED]

3. Revenue Subject to Fee ⓘ
[REDACTED]

5. Multiply Revenue by Small VEH Rate
[REDACTED]

7. Federal Exemption from Fees ⓘ
[REDACTED]

9. Multiply Revenue by Large VEH Rate
[REDACTED]

11. Fee (Annual/Quarterly)
[REDACTED]

13. Penalty Amount
[REDACTED]

15. Earnings Paid to Sub Carriers ⓘ
[REDACTED]

Account Name ⓘ
[AMR 77 CORPORATION](#)

PSG# ⓘ
PSG0038984

PUCTRA Type ⓘ
TCP - PUCTRA Annual

Is PUCTRA Amended ⓘ

File by Date and Time ⓘ
1/15/2021 12:00 PM

PUCTRA Carrier Revenue Earned ⓘ
[REDACTED]

Account ⓘ
[AMR 77 CORPORATION](#)

Submitted Date ⓘ
1/4/2021 12:00 AM

Fee Setting
[2020](#)

2. Revenue Earned as Subcarrier
[REDACTED]

4. Revenue For Small Vehicles ⓘ
[REDACTED]

6. Revenue For Large Vehicles ⓘ
[REDACTED]

8. Difference in Revenue - Large VEH ⓘ
[REDACTED]

10. Revenue Fees Due ⓘ
[REDACTED]

12. Total PUCTRA Fees Due ⓘ
[REDACTED]

14. Amount Due ⓘ
[REDACTED]

Penalty Percentage
[REDACTED]

Fee Setting
[2020](#)

Case Submit Date ⓘ
1/4/2021 12:00 AM

Contact Name ⓘ

PUCTRA Carrier Revenue Paid ⓘ
[REDACTED]

Case Owner ⓘ
[CPUC System User](#)

 **PUCTRA Form**

Case ⓘ
00254113

Authority Type
TCP

Year
2021

1. Total Revenue Earned ⓘ
[REDACTED]

3. Revenue Subject to Fee ⓘ
[REDACTED]

5. Multiply Revenue by Small VEH Rate
[REDACTED]

7. Federal Exemption from Fees ⓘ
[REDACTED]

9. Multiply Revenue by Large VEH Rate
[REDACTED]

11. Fee (Annual/Quarterly)
[REDACTED]

13. Penalty Amount
[REDACTED]

15. Earnings Paid to Sub Carriers ⓘ
[REDACTED]

Account Name ⓘ
[AMR 77 CORPORATION](#)

PSG# ⓘ
PSG0038984

PUCTRA Type ⓘ
TCP - PUCTRA Annual

Is PUCTRA Amended ⓘ

File by Date and Time ⓘ
1/15/2022 12:00 PM

PUCTRA Carrier Revenue Earned ⓘ
[REDACTED]

Account ⓘ
[AMR 77 CORPORATION](#)

Submitted Date ⓘ
1/10/2022 11:22 AM

Fee Setting
[2021 - TCP](#)

2. Revenue Earned as Subcarrier
[REDACTED]

4. Revenue For Small Vehicles ⓘ
[REDACTED]

6. Revenue For Large Vehicles ⓘ
[REDACTED]

8. Difference in Revenue - Large VEH ⓘ
[REDACTED]

10. Revenue Fees Due ⓘ
[REDACTED]

12. Total PUCTRA Fees Due ⓘ
[REDACTED]

14. Amount Due ⓘ
[REDACTED]

Penalty Percentage
[REDACTED]

Fee Setting
[2021 - TCP](#)

Case Submit Date ⓘ
1/10/2022 11:23 AM

Contact Name ⓘ
[ALEX MAMIKONYAN](#)

PUCTRA Carrier Revenue Paid ⓘ
[REDACTED]

Case Owner ⓘ

Others ⓘ



 **PUCRA Form**

Case ⓘ
00280637

Authority Type
TCP

Year
2022

1. Total Revenue Earned ⓘ

[REDACTED]

3. Revenue Subject to Fee ⓘ

[REDACTED]

5. Multiply Revenue by Small VEH Rate

[REDACTED]

7. Federal Exemption from Fees ⓘ

[REDACTED]

9. Multiply Revenue by Large VEH Rate

[REDACTED]

11. Fee (Annual/Quarterly)

[REDACTED]

13. Penalty Amount

[REDACTED]

15. Earnings Paid to Sub Carriers ⓘ

[REDACTED]

Account Name ⓘ
[AMR 77 CORPORATION](#)

PSG# ⓘ
PSG0038984

PUCRA Type ⓘ
TCP - PUCRA Annual

Is PUCRA Amended ⓘ

File by Date and Time ⓘ
1/15/2023 12:00 PM

PUCRA Carrier Revenue Earned ⓘ

[REDACTED]

Account ⓘ
[AMR 77 CORPORATION](#)

Submitted Date ⓘ
1/11/2023 10:22 AM

Fee Setting
[2022 - TCP](#)

2. Revenue Earned as Subcarrier

[REDACTED]

4. Revenue For Small Vehicles ⓘ

[REDACTED]

6. Revenue For Large Vehicles ⓘ

[REDACTED]

8. Difference in Revenue - Large VEH ⓘ

[REDACTED]

10. Revenue Fees Due ⓘ

[REDACTED]

12. Total PUCRA Fees Due ⓘ

[REDACTED]

14. Amount Due ⓘ

[REDACTED]

Penalty Percentage

[REDACTED]

Fee Setting
[2022 - TCP](#)

Case Submit Date ⓘ
1/11/2023 10:22 AM

Contact Name ⓘ
[ALEX MAMIKONYAN](#)

PUCRA Carrier Revenue Paid ⓘ

[REDACTED]

Case Owner ⓘ

Others ⓘ



Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

2020

Go to www.irs.gov/Form1120S for instructions and the latest information.

For calendar year 2020 or tax year beginning 2020, ending 20

Header section containing: A S election effective date (08-13-2019), B Business activity code, C Check if Sch. M-3 attached, D Employer identification number, E Date incorporated (08-13-2019), F Total assets, G Is the corporation electing to be an S corporation, H Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return, (5) S election termination or revocation, I Enter the number of shareholders (2), J Check if corporation: (1) Aggregated activities, (2) Grouped activities.

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with 27 rows: 1a-1c Income; 7-21 Deductions; 22a-23e Tax and Payments. Includes sub-rows for 1a, 1b, 1c, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22a, 22b, 22c, 23a, 23b, 23c, 23d, 23e, 24, 25, 26, 27.

Sign Here section: Declaration of preparer, Signature of officer (ARMEN MAMIKONYAN), Date, Title (PRESIDENT), and checkbox for IRS discussion.

Paid Preparer Use Only section: Print/Type preparer's name (Navart Mazmanian), Preparer's signature, Date (05-12-2021), Check if self-employed, Firm's name (Mazmanian Financial Services Inc), Firm's EIN, Firm's address, Phone no.

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

2021

For calendar year 2021 or tax year beginning _____, 2021, ending _____, 20

A S election effective date 08/13/2019	TYPE OR PRINT	Name AMR 77 CORPORATION	D Employer identification number [REDACTED]
B Business activity code number (see instructions) [REDACTED]		Number, street, and room or suite no. If a P.O. box, see instructions. [REDACTED]	E Date incorporated 08/13/2019
C Check if Sch. M-3 attached <input type="checkbox"/>		Foreign postal code [REDACTED]	F Total assets (see instructions) \$ [REDACTED]

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. Yes No

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year 2

J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	[REDACTED]
	b Returns and allowances	1b	[REDACTED]
	c Balance. Subtract line 1b from line 1a		1c
	2 Cost of goods sold (attach Form 1125-A)		2
	3 Gross profit. Subtract line 2 from line 1c		3
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4
5 Other income (loss) (see instructions—attach statement)		5	
6 Total income (loss). Add lines 3 through 5 ▶		6	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)		7
	8 Salaries and wages (less employment credits)		8
	9 Repairs and maintenance		9
	10 Bad debts		10
	11 Rents		11
	12 Taxes and licenses		12
	13 Interest (see instructions)		13
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14
	15 Depletion (Do not deduct oil and gas depletion.)		15
	16 Advertising		16
	17 Pension, profit-sharing, etc., plans		17
	18 Employee benefit programs		18
	19 Other deductions (attach statement) See Statement		19
	20 Total deductions. Add lines 7 through 19 ▶		20
	21 Ordinary business income (loss). Subtract line 20 from line 6 ▶		21
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	[REDACTED]
	b Tax from Schedule D (Form 1120-S)	22b	[REDACTED]
	c Add lines 22a and 22b (see instructions for additional taxes)		22c
	23a 2021 estimated tax payments and 2020 overpayment credited to 2021	23a	[REDACTED]
	b Tax deposited with Form 7004	23b	[REDACTED]
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	[REDACTED]
	d Add lines 23a through 23c		23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>		24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26
27 Enter amount from line 26: Credited to 2022 estimated tax ▶ Refunded ▶		27	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ **PRESIDENT** Title _____

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only	Print/Type preparer's name HELMINEH A. AKOPIAN	Preparer's signature [REDACTED]	Date [REDACTED]	Check <input type="checkbox"/> if self-employed	PTIN [REDACTED]
	Firm's name ▶ [REDACTED]	Firm's EIN ▶ [REDACTED]		Phone no. ▶ [REDACTED]	
	Firm's address ▶ [REDACTED]				

U.S. Income Tax Return for an S Corporation

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.

Go to www.irs.gov/Form1120S for instructions and the latest information.

2022

For calendar year **2022** or tax year beginning _____, ending _____

A S election effective date 08/13/2019	TYPE OR PRINT	Name AMR 77 CORPORATION	D Employer identification number [REDACTED]
B Business activity code number (see instructions) [REDACTED]		Number, street, and room or suite no. If a P.O. box, see instructions. [REDACTED]	E Date incorporated 08/13/2019
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code [REDACTED]	F Total assets (see instructions) \$ [REDACTED]

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. Yes No

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year **2**

J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	[REDACTED]	
	b Returns and allowances	1b	[REDACTED]	
	c Balance. Subtract line 1b from line 1a.			1c [REDACTED]
	2 Cost of goods sold (attach Form 1125-A)			2 [REDACTED]
	3 Gross profit. Subtract line 2 from line 1c			3 [REDACTED]
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4 [REDACTED]
5 Other income (loss) (see instructions - attach statement)			5 [REDACTED]	
6 Total income (loss). Add lines 3 through 5			6 [REDACTED]	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions - attach Form 1125-E)			7 [REDACTED]
	8 Salaries and wages (less employment credits)			8 [REDACTED]
	9 Repairs and maintenance			9 [REDACTED]
	10 Bad debts			10 [REDACTED]
	11 Rents			11 [REDACTED]
	12 Taxes and licenses			12 [REDACTED]
	13 Interest (see instructions)			13 [REDACTED]
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14 [REDACTED]
	15 Depletion (Do not deduct oil and gas depletion.)			15 [REDACTED]
	16 Advertising			16 [REDACTED]
	17 Pension, profit-sharing, etc., plans			17 [REDACTED]
	18 Employee benefit programs			18 [REDACTED]
	19 Other deductions (attach statement)			19 [REDACTED]
	20 Total deductions. Add lines 7 through 19			20 [REDACTED]
	21 Ordinary business income (loss). Subtract line 20 from line 6			21 [REDACTED]
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form-1120-S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c [REDACTED]
	23a 2022 estimated tax payments and 2021 overpayment credited to 2022	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d [REDACTED]
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24 [REDACTED]
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.			25 [REDACTED]
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26 [REDACTED]
27 Enter amount from line 26: Credited to 2023 estimated tax Refunded			27 [REDACTED]	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title **CEO**

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only

Print/Type preparer's name **SHIRAK SARGSYAN** Preparer's signature **SHIRAK SARGSYAN** Date **03/13/2023** Check if self-employed PTIN [REDACTED]

Firm's name **ARMOR TAX SERVICES LLC** Firm's EIN [REDACTED]

Firm's address [REDACTED] Phone no. [REDACTED]