UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION
www.flmb.uscourts.gov

IN RE:	Chapter 11 Cases
TRAJECTOR HOLDINGS, LLC,[1]	Case No. 3:26-bk-_____
BENEFITS GROUP HOLDINGS, LLC,	Case No. 3:26-bk-_____
TRAJECTOR MEDICAL, LLC,	Case No. 3:26-bk-_____
INFINITE IP LLC,	Case No. 3:26-bk-_____
PERFECT PATH, LLC,	Case No. 3:26-bk-_____
TRAJECTOR ADMIN SERVICES, LLC,	Case No. 3:26-bk-_____
BENEFITS INSURANCE, LLC,	Case No. 3:26-bk-_____
MYLER INSURANCE SERVICES HOLDINGS, LLC,	Case No. 3:26-bk-_____
ANCHORSIX SERVICES, LLC,	Case No. 3:26-bk-_____
ATVANTAGE, LLC,	Case No. 3:26-bk-_____
TRAJECTOR MEDIA SERVICES, LLC,	Case No. 3:26-bk-_____
GLOBALTEK BPO LLC,	Case No. 3:26-bk-_____
MYLER DISABILITY HOLDINGS, LLC,	Case No. 3:26-bk-_____
MYLER DISABILITY, LLC,	Case No. 3:26-bk-_____
ADDUCO MEDIA, LLC,	Case No. 3:26-bk-_____
TRAJECTOR DISABILITY, LLC,	Case No. 3:26-bk-_____
CONTACT CENTER 1, LLC,	Case No. 3:26-bk-_____
BENEFITS KARMA, LLC,	Case No. 3:26-bk-_____
EXECUTIVE STAFFING SOLUTIONS, PLLC,	Case No. 3:26-bk-_____
AMPRY HOLDINGS, LLC,	Case No. 3:26-bk-_____
CONCIERGE STAFFING SERVICE MANAGEMENT, LLC,	Case No. 3:26-bk-_____
TRAJECTOR, INC.,	Case No. 3:26-bk-_____
Debtors.	(Joint Administration Pending)

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DEBTORS' EMERGENCY MOTION FOR ORDER AUTHORIZING DEBTORS TO PAY PREPETITION SALES, INCOME, AND OTHER TAXES AND SIMILAR OBLIGATIONS

(Emergency Hearing Requested)

[1] The Debtors' mailing address is 5950 NW 1st Place, Suite 200, Gainesville, FL 32607. The last four digits of each Debtor's federal tax identification number are: (i) Trajector Holdings, LLC (7528); (ii) Benefits Group Holdings, LLC (2029); (iii) Trajector Medical, LLC (5243); (iv) Infinite IP LLC (3723); (v) Perfect Path, LLC (3494); (vi) Trajector Admin Services, LLC (2231); (vii) Benefits Insurance, LLC (9835); (viii) Myler Insurance Services Holdings, LLC (3606); (ix) AnchorSix Services, LLC (5009); (x) Atvantage, LLC (7384); (xi) Trajector Media Services, LLC (7509); (xii) Globaltek BPO LLC (1684); (xiii) Myler Disability Holdings, LLC (9924); (xiv) Myler Disability, LLC (0845); (xv) Adduco Media, LLC (0257); (xvi) Trajector Disability, LLC (5136); (xvii) Contact Center 1, LLC (2329); (xviii) Benefits Karma, LLC (1850); (xix) Executive Staffing Solutions, PLLC (1841); (xx) Ampry Holdings, LLC (2323); (xxi) Concierge Staffing Service Management, LLC (2814); and (xxii) Trajector, Inc. (2128).

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Basis for Requested Emergency Relief

The Debtors respectfully request that the Court conduct an emergency hearing on this Motion. If the Taxes and Fees (as defined herein) are not paid it is possible that some, if not all, of the Taxing Authorities (as defined herein) may, pursuant to section 362(b)(9) of the Bankruptcy Code, cause the Debtors to be audited and subjected to various administrative proceedings. Such audits and administrative proceedings and the accompanying disruption in business activities would materially and adversely affect the Debtors' restructuring efforts and unnecessarily divert the Debtors' attention away from these cases.

The above-captioned debtors and debtors in possession (collectively, the "Debtors"), by and through their proposed undersigned counsel, file this motion (the "Motion") seeking the entry of an order in the form attached as **Exhibit A**, authorizing, but not directing, the Debtors to pay prepetition income, sales, and other taxes and similar obligations, as detailed herein, in the ordinary course of the Debtors' businesses. In addition, the Debtors request that (i) to the extent the Debtors have paid certain taxes which should not have been paid, the Court authorizes the Debtors to seek a refund of such taxes, and (ii) to the extent that the Debtors dispute any such prepetition tax, the Court authorizes the Debtors to set aside, in a segregated account, funds to pay the subject tax until a final determination is made as to whether the Debtors are obligated to pay the subject tax. In support of this Motion, the Debtors rely upon the *Declaration of Mark C. Healy in Support of Chapter 11 Petitions and First Day Relief* (the "First Day Declaration") which has been filed with the Court on or about the date hereof and is incorporated herein and respectfully represent as follows:

Jurisdiction and Venue

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory predicates for the relief sought herein are sections 105(a), 362(b), 363(b), 507(a)(8), 541, 1107(a) and 1108 of chapter 11 of title 11 of the United States Code (the

"Bankruptcy Code"), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 9013-1(d) of the Local Rules of the United States Bankruptcy Court for the Middle District of Florida.

Procedural Background

4. On the date hereof (the "Petition Date"), each of the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code (collectively, the "Chapter 11 Cases").

5. The Debtors are operating their businesses and managing their affairs as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. For a detailed description of the Debtors and their operations, the Debtors respectfully refer the Court and parties in interest to the First Day Declaration.

Relief Requested

7. By this Motion, the Debtors request authority, authorizing, but not directing the Debtors: (a) to pay, in the Debtors' sole discretion, income and other taxes and similar obligations, as detailed herein, in the ordinary course of the Debtors' businesses, without regard to whether such obligations accrued or arose before or after the Petition Date; and (b) (i) to seek a refund of any taxes that have already been paid by the Debtors that the Debtors determine, in the exercise of their business judgment, should not have been paid, (ii) to set aside, in a segregated account, funds to pay any unpaid taxes that the Debtors dispute, until a final determination is made as to whether the Debtors are obligated to pay such tax, and (iii) authorizing financial institutions to receive, process, honor and pay all related checks and electronic payment requests, solely to the extent the Debtors have sufficient funds standing to their credit with such financial institutions, and such financial institution may rely on the representations of the Debtors as to which checks are issued and authorized, or wire transfers are made and authorized, to be paid in accordance with this

Motion without any duty of further inquiry and without liability for following the Debtors' instructions.

Factual Background

8. In the ordinary course of operating their businesses, the Debtors (a) incur certain sales, income, and other taxes (collectively, the "Taxes"), and (b) are charged amounts for fees and other similar charges and assessments by various licensing authorities (collectively, the "Fees"[2]). The Debtors remit the Taxes and Fees to various federal, state and local taxing, licensing and other governmental authorities (collectively, the "Taxing Authorities") on a periodic basis (whether monthly, quarterly, or annually, as established for each particular Tax or Fee) via checks and electronic funds transfers that are processed through their banks and other financial institutions or service providers.

9. The Debtors pay various Taxes and Fees in the ordinary course of business.

10. As of the Petition Date, the Debtors estimate that, collectively, they have incurred $492,700 due to Taxing Authorities described in detail on **Exhibit B** in prepetition Taxes and Fees.[3] Through this Motion, the Debtors seek only the authorization, but not direction, to pay the Taxing Authorities the amounts described herein, when they become due in the ordinary course. Exhibit B reflects income taxes incurred by the Debtors in the ordinary course of business and includes good faith estimates of such Taxes that have accrued as of the Petition Date based on the Debtors' books and records and remain subject to potential audits and other adjustments.

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[2] As of the Petition Date, there are no outstanding Fees due to any Taxing Authorities. However, this Motion includes reference to Fees (i) if and to the extent that any Taxes identified herein are more properly considered Fees, and (ii) to seek and obtain authorization to pay Fees incurred in the ordinary course of the Debtors' business on a post-Petition Date basis.

[3] As of the Petition Date, the Debtors have also incurred prepetition state and federal payroll and employment-related taxes in the ordinary course of business and that such taxes are owed (but not yet paid), to the Taxing Authorities pursuant to the Debtors' payroll. The Debtors do not seek authority to collect and pay state and federal employee withholding taxes under this Motion, but rather request such authority as part of the *Debtors' Emergency Motion for an Order Authorizing the Debtors to (I) Pay Prepetition Wages, Salaries, Employee Benefits, and Other Employee Obligations, (II) Maintain Employee Benefit Programs, and (III) for Related Relief*, filed concurrently herewith.

A. Sales Taxes

11. Debtor Atvantage, LLC ("Atvantage") incurs and collects from customers certain state and local sales taxes and similar obligations in connection with sales in its business (collectively, the "Sales Taxes"). Sales Taxes are essentially general consumption taxes charged at the point of purchase for certain goods which are usually established by the applicable Taxing Authority as a percentage of the price of the good or service purchased. Purchases without sales taxes generally occur when personal property is purchased from a vendor for use in a state in which the vendor has no business operation. Without such a nexus, the vendor may not be obligated to charge or remit sales taxes within the state. Atvantage generally remits Sales Taxes to the applicable Taxing Authority on a monthly basis, and the funds are utilized in order to remit the Sales Taxes to the appropriate Taxing Authority, or directly through online accounts with the specific Taxing Authority. Atvantage's managing member(s) may have personal liability for failure to timely pay Sales Taxes.

12. In calendar year 2025, Atvantage paid, in aggregate, approximately $90,057 on account of Sales Taxes. As of the Petition Date, the Debtors estimate the Atvantage has incurred approximately $7,500 in Sales Taxes that have not been remitted to the relevant Taxing Authority. Accordingly, the Debtors request authority, but not direction, for Atvantage, LLC to satisfy any amounts owed on account of such Sales Taxes that may become due and owing in the ordinary course of business during its Chapter 11 Case.

B. Income Taxes

13. The Debtors incur and are required to pay various state and federal income taxes (collectively, the "Income Taxes"). Income Taxes are generally calculated as a percentage of net income (the difference between gross receipts and expenses, after accounting for additional write-offs). The Debtors generally remit Income Taxes on a quarterly or annual basis, depending on the particular tax. In fiscal year 2025, the Debtors remitted approximately $1,933,747.00 in Income

Taxes to the applicable Taxing Authorities. As of the Petition Date, the Debtors expect to have incurred approximately $485,200 in Income Taxes to the relevant Taxing Authorities. Accordingly, the Debtors request authority, but not direction, to satisfy any amounts owed on account of such Income Taxes that may become due and owing in the ordinary course of business during their Chapter 11 Cases.

C. Other Taxes and Fees

18. Applicable federal, state, and local laws and regulations require the Debtors to pay taxes and fees for, among other things, annual reports, business licenses, etc. (collectively, the "Other Taxes and Fees"). The method for calculating Other Taxes and Fees and the deadlines for paying such amounts varies by jurisdiction. In 2025, the Debtors paid approximately $62,000 in aggregate on account of Other Taxes and Fees to the applicable Taxing Authorities. The Debtors estimate that they have accrued approximately $5,000 in aggregate Other Taxes and Fees as of the Petition Date. Accordingly, the Debtors request authority, but not direction, to satisfy any amounts owed on account of such Other Taxes and Fees that may become due and owing in the ordinary course of business during their Chapter 11 Cases.

D. **Audits**

19. On occasion, the Debtors may be subject to audit investigations of prior year tax returns and may be subject to further investigations (the "Audits") during the pendency of these Chapter 11 Cases. These Audits may result in additional prepetition Taxes being assessed against the Debtors (such additional Taxes, "Audit Amounts"), though the Debtors will use their best efforts to avoid any such additional liability. The Debtors seek authority, but not direction, to satisfy any such Audit Amounts in the ordinary course of business.[4]

[4] Nothing contained herein or in the order approving the Motion constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Audit Amount. The Debtors expressly reserve all rights with respect to any ongoing or future Audit. Furthermore, the Debtors reserve the right to contest the Audit Amounts, if any, claimed to be due as a result of an Audit.

20. The Debtors believe that many of the Taxes and Fees collected prepetition are not property of the Debtors' estates, and therefore, must be remitted to the Taxing Authorities. Even if certain prepetition Taxes and Fees are not considered to be the property of the Debtors' estates, they may give rise to priority claims by the Taxing Authorities. Moreover, if the Taxes and Fees are not paid, it is possible that some, if not all, of the Taxing Authorities may, pursuant to section 362(b)(9) of the Bankruptcy Code, cause the Debtors to be audited and subjected to various administrative proceedings. Such Audits and administrative proceedings and the accompanying disruption in business activities would materially and adversely affect the Debtors' restructuring efforts and unnecessarily divert the Debtors' attention away from these Chapter 11 Cases. In the event that such action is taken by the Taxing Authorities, the Debtors need the authority of this Court to pay, if necessary, the various Taxes and Fees, including any Audit Amounts.

Authority for Relief

21. Ample cause exists to authorize the payment of the Taxes and Fees, including that (i) certain of the Taxes and Fees may not be property of the Debtors' estates; (ii) the failure to pay the Taxes and Fees may interfere with the Debtors' continued operations; (iii) the payment of Taxes and Fees generally affects only the timing of payments, because most, if not all, of the Taxes and Fees are afforded priority status under the Bankruptcy Code; and (iv) the Court has authority to grant the requested relief under sections 363 and 105(a) of the Bankruptcy Code.

A. Certain of Prepetition Taxes and Fees May Not Be Property of the Debtors' Estates

22. Certain of the Taxes and Fees may not be property of the Debtors' estates, as they have been collected from third parties and held in trust for payment to various Taxing Authorities. Section 541(d) of the Bankruptcy Code provides, in relevant part:

> Property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate . . . only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.

11 U.S.C. § 541(d).

23. Certain of the Taxes and Fees constitute "trust fund" taxes, which the Debtors are required to collect from third parties and hold in trust for payment to the Taxing Authorities. As a result, courts have held that such taxes are not part of a debtor's estate. *See*, *e.g.*, *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); *Official Comm. of Unsecured Creditors v. Columbia Gas Sys. Inc. (In re Columbia Gas Sys. Inc.)*, 997 F.2d 1039, 1056–60 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found);[5] *In re Al Copeland Enters., Inc.*, 991 F.2d 233, 235 (5th Cir. 1993) (finding that debtors' prepetition collection of sales taxes and interest thereon held subject to trust and not property of estate); *Tex. Comptroller of Pub. Accounts v. Megafoods Stores (In re Megafoods Stores, Inc.)*, 163 F.3d 1063, 1067–69 (9th Cir. 1989) (holding that, under applicable state law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate); *In re Equalnet Commc'ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) ("[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims."); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (holding that funds held in trust for federal excise and withholding taxes are not property of the debtor's estate).

24. The Debtors, therefore, generally do not have an equitable interest in such funds held in trust and should be permitted to pay such funds to the applicable Authority as the related Taxes and Fees become due.

[5] Additionally, a constructive trust may be imposed on collected taxes where there exists a reasonable nexus between the funds and the taxes in question. *See In re Integrated Health Servs., Inc.*, 344 B.R. 262, 270 (Bankr. D. Del. 2006). The Debtors, therefore, may not have a legally cognizable interest in funds held on account of such "trust fund" taxes and, accordingly, such taxes, which generally consist of sales taxes, would not constitute "property of the [Debtors'] estate" as such term is defined in section 541 of the Bankruptcy Code.

B. Failure to Pay Prepetition Taxes and Fees May Increase the Scope of Secured and Priority Claims Held By the Taxing Authorities

25. Payment of prepetition Taxes and Fees is also warranted because the Debtors' non-payment of certain Taxes and Fees may give rise to tax liens or increase the amount of secured claims held by the Taxing Authorities against the Debtors' estates. Specifically, the Taxing Authorities may assert liens against any personal property for which the Taxes and Fees are due and owing. Arguably, the relation back of a tax lien to the assessment or tax status date generally does not affect the enforceability of the tax lien against a debtor or violate the automatic stay imposed by section 362(a) of the Bankruptcy Code. *See* 11 U.S.C. § 362(b)(3). In fact, the creation and perfection of such a lien may not violate the automatic stay—even if the lien arises under applicable law for taxes due after the Petition Date. *See* 11 U.S.C. § 362(b)(18) (automatic stay does not apply to "the creation or perfection of a statutory lien for an ad valorem property tax, or a special tax or special assessment on real property whether or not ad valorem, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the petition"); *see also In re Gifaldi*, 207 B.R. 54, 56 n.1 (Bankr. W.D.N.Y. 1997) (noting that section 362(b)(18) of the Bankruptcy Code reversed case law that had held that the creation of a statutory lien against ad valorem property taxes violated the automatic stay).

26. Furthermore, to the extent the Taxing Authorities hold oversecured claims, if the prepetition Taxes and Fees are not paid, postpetition interest, fees, penalties, and other charges may accrue. *See* 11 U.S.C. § 506(b); *United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (holding that nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code). Even if such Taxes and Fees are not treated as secured claims, they may be entitled to priority treatment. *See* 11 U.S.C. § 507(a)(8). Any attendant penalties assessed by the applicable Taxing Authority on delinquent taxes owed by the Debtors may be entitled to similar treatment. The Debtors' failure to pay prepetition Taxes and Fees thus

may increase the amount of priority claims held by the Taxing Authorities against the Debtors' estates. Indeed, if the Debtors are required to pay interest on such tax claims, section 511 of the Bankruptcy Code provides that "the rate of interest shall be the rate determined under applicable nonbankruptcy law," which may exceed prevailing market interest rates. *See* 11 U.S.C. § 511(a).

27. Accordingly, prompt payment of the Taxes and Fees may avoid the potential imposition of liens, prevent the accrual of interest charges and unnecessary fees and penalties on such claims, and eliminate claims for interest at potentially above-market rates for any resulting secured claims, all thereby preserving the value of the Debtors' estates and maximizing the distribution available for creditors in these Chapter 11 Cases.

C. Many of the Taxes and Fees are Priority Claims, the Payment of Which Will Affect Only the Timing of Payments

28. Most, if not all, of the Taxes and Fees described herein may be afforded priority status pursuant to section 507(a)(8) of the Bankruptcy Code and, thus, payment of such Taxes and Fees would give the Taxing Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan. Payment of the Taxes and Fees will save the Debtors potential interest expense, legal expense, and penalties that otherwise might accrue on, or be incurred in connection with, such Taxes and Fees.

29. Section 507(a)(8) of the Bankruptcy Code provides that claims entitled to priority status include unsecured claims of governmental units for (i) taxes on or measured by income or gross receipts for a taxable year ending on or before the Petition Date, for which a return, if required, is last due after three years prior to the Petition Date, and which is assessed within 240 days before the Petition Date, *see* 11 U.S.C. § 507(a)(8)(A); (ii) property taxes incurred before the Petition Date and last payable without penalty after one year before the Petition Date, *see* 11 U.S.C. § 507(a)(8)(B); and (iii) taxes required to be collected or withheld and for which the debtor is liable in whatever capacity, *see* 11 U.S.C. § 507(a)(8)(C). Moreover, to the extent that the Taxes and

Fees are entitled to priority treatment under section 507(a)(8)(B) of the Bankruptcy Code, the governmental unit also may attempt to assess penalties that may also be accorded priority status. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth-priority status to "a penalty related to a claim of a kind specified in [section 507(a)(8)] and in compensation for actual pecuniary loss").

30. Courts frequently authorize early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See*, *e.g.*, *In re CEI Roofing, Inc.*, 315 B.R. 50, 60–61 (Bankr. N.D. Tex. 2004) (finding that authorization of early payment of priority claims does not upset the Bankruptcy Code's priority scheme or trigger concerns of unfair discrimination); *In re CoServ, L.L.C.*, 273 B.R. 487, 493 (Bankr. N.D. Tex. 2002) (implying that bankruptcy court may authorize early payment of prepetition priority claims in instances where nonpayment could impair debtor's ability to operate); *In re Equalnet Commc'ns*, 258 B.R. at 370 (stating that court may authorize pre-plan payment of priority claims, including certain tax claims, because "the need to pay these claims in an ordinary course of business time frame is simple common sense").

31. To the extent the prepetition Taxes and Fees are priority claims, they must be paid in full before any general unsecured obligations of the Debtors may be satisfied. Based on the foregoing, payment of the Taxes and Fees amounts to largely a timing issue, and, will save the Debtors potential interest expense, legal expense, and penalties that otherwise might accrue on, or be incurred in connection with, the Taxes and Fees.

D. Payment of Taxes and Fees Is Warranted Under Sections 363 and 105(a) of the Bankruptcy Code

32. Section 363(b) of the Bankruptcy Code provides, in relevant part, that "[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). To approve the use of assets outside the ordinary course of business pursuant to section 363(b) of the Bankruptcy Code, courts require only

that the debtor "show that a sound business purpose justifies such actions." *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (internal citations omitted); *see also In re Phoenix Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987). Moreover, if "the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor's conduct." *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that "[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task").

33. In addition, the Court has the authority, pursuant to its equitable powers under section 105(a) of the Bankruptcy Code, to authorize the relief requested herein, because such relief is necessary for the Debtors to carry out their fiduciary duties under section 1107(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code empowers bankruptcy courts to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105; *see In re Ionosphere Clubs*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (applying section 105(a) to justify an order authorizing the payment of certain prepetition wages, salaries, medical benefits, and business expense claims to debtor's employees). Section 1107(a) of the Bankruptcy Code "contains an implied duty of the debtor-in-possession" to act as a fiduciary to "protect and preserve the estate, including an operating business' going-concern value," on behalf of a debtor's creditors and other parties in interest. *In re CEI Roofing, Inc.*, 315 B.R. at 59 (quoting *In re CoServ, L.L.C.*, 273 B.R. at 497); *see also Unofficial Comm. of Equity Holders v. McManigle (In re Penick Pharm., Inc.)*, 227 B.R. 229, 232–33 (Bankr. S.D.N.Y. 1998) ("[U]pon filing its petition, the Debtor became debtor in possession and, through its management . . . was burdened with the duties and responsibilities of a bankruptcy trustee."). Courts consistently have permitted payment of prepetition obligations where necessary to preserve or enhance the value of a debtor's estate for the benefit of all creditors. *See, e.g.*, *In re Lehigh & New Eng. Ry. Co.*, 657

F.2d 570, 581 (3d Cir. 1981) (holding that "if payment of a claim which arose prior to reorganization is essential to the continued operation of the . . . [business] during reorganization, payment may be authorized even if it is made out of [the] corpus").

34. The Court may also authorize the payment of prepetition claims in appropriate circumstances under section 105(a) of the Bankruptcy Code and the doctrine of necessity when such payment is essential to the continued operation of a debtor's business. *See, e.g.*, *In re Just for Feet, Inc.*, 242 B.R. 821, 824–25 (D. Del. 1999) (holding that section 105(a) of the Bankruptcy Code provides a statutory basis for payment of prepetition claims under the doctrine of necessity and noting that "[t]he Supreme Court, the Third Circuit and the District of Delaware all recognize the court's power to authorize payment of pre-petition claims when such payment is necessary for the debtor's survival during chapter 11"); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (confirming that the doctrine of necessity is standard for enabling a court to authorize payment of prepetition claims prior to confirmation of a reorganization plan).

35. The Debtors' timely payment of the Taxes and Fees represents a sound exercise of the Debtors' business judgment and will maximize value by allowing them to continue the operation of their businesses without interruption, which is necessary to ensure a smooth transition into chapter 11. First, if the Debtors fail to pay the Taxes and Fees in a timely manner, the Taxing Authorities may assert that the Debtors' directors and officers are personally liable for payment of certain Taxes and Fees. This is the case even if failure to pay the Taxes and Fees was not a result of malfeasance on their part. Any claims or litigation related to the failure to pay the Taxes and Fees would be distracting for the Debtors, their directors and officers, as well as the Court, which may be asked to entertain various motions by Taxing Authorities seeking relief. Second, the Taxing Authorities may seek to assert liens on estate assets or seek to lift the automatic stay. Finally, a failure to satisfy the Taxes and Fees may jeopardize the Debtors' maintenance of good standing to operate in the jurisdictions in which they do business. As such, it is in the best interest

of the Debtors' estates to eliminate the possibility of these distractions and to enable the Debtors to continue operating without interruption and to focus on their restructuring efforts.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

36. The Debtors believe they have sufficient funds to pay any amounts related to the Taxes and Fees in the ordinary course of business, including from use of cash collateral. Under the Debtors' existing cash management system, the Debtors have made arrangements to readily identify checks or wire transfer requests relating to the Taxes and Fees, as applicable. The Debtors believe there is minimal risk that checks or wire transfer requests that the Court has not authorized will be inadvertently made. Thus, the Debtors request that the Court authorize all applicable financial institutions to receive, process, honor, and pay any and all checks or wire transfer requests as directed by the Debtors in respect of the Taxes and Fees, to the extent the Debtors have sufficient funds on deposit in their accounts with such financial institutions, whether such checks or wire transfers are dated before, on or after the Petition Date, and such financial institutions may rely on the representations of the Debtors without any duty of further inquiry and without liability for following the Debtors' instructions.

The Requirements of Bankruptcy Rule 6003 Are Satisfied

37. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." For reasons discussed above, authorizing the Debtors, in their sole discretion, to pay the Taxes and Fees accrued prior to the Petition Date and granting the other relief requested herein is integral to the Debtors' ability to transition their operations into these Chapter 11 Cases. Failure to receive such authorization and other relief during the first 21 days of these Chapter 11 Cases would severely disrupt the Debtors' operations at this critical juncture. *See In re Ames Dep't Stores, Inc.*, 115 B.R. 34, 36 n.2 (Bankr. S.D.N.Y. 1990) (finding that "immediate and irreparable harm" exists where loss of the business threatens ability to reorganize). For the reasons discussed herein, the

relief requested is necessary in order for the Debtors to operate their businesses in the ordinary course and preserve the ongoing value of the Debtors' operations and maximize the value of their estates for the benefit of all stakeholders. Accordingly, the Debtors submit that it has satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

Reservation of Rights

38. Nothing contained herein is intended or should be construed as an admission as to the validity of any Tax or Fee against the Debtors, a waiver of the Debtors' right to dispute any Tax or Fee, or an approval or assumption of any agreement, contract or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their rights to contest any claim related to the Taxes and Fees under applicable non-bankruptcy law. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any claim or a waiver of the Debtors' right to dispute such claim subsequently.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

39. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

WHEREFORE, the Debtors respectfully request the Court enter an order, substantially in the form attached hereto as **Exhibit A**, (i) granting the relief requested herein, (ii) authorizing, but not directing, the Debtors to remit and pay the Taxes and Fees as the Debtors, in their sole discretion, deem necessary, (iii) authorizing financial institutions to receive, process, honor, and pay all checks issued and electronic payment requests made relating to the foregoing, and (iv)

granting such other and further relief as the Court deems appropriate.

Dated: July 23, 2026

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Proposed Counsel for the Debtors and Debtors-in-Possession

EXHIBIT A

(Proposed Order)

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION
www.flmb.uscourts.gov

IN RE:	Chapter 11 Cases
TRAJECTOR HOLDINGS, LLC,[1]	Case No. 3:26-bk-_____
BENEFITS GROUP HOLDINGS, LLC,	Case No. 3:26-bk-_____
TRAJECTOR MEDICAL, LLC,	Case No. 3:26-bk-_____
INFINITE IP LLC,	Case No. 3:26-bk-_____
PERFECT PATH, LLC,	Case No. 3:26-bk-_____
TRAJECTOR ADMIN SERVICES, LLC,	Case No. 3:26-bk-_____
BENEFITS INSURANCE, LLC,	Case No. 3:26-bk-_____
MYLER INSURANCE SERVICES HOLDINGS, LLC,	Case No. 3:26-bk-_____
ANCHORSIX SERVICES, LLC,	Case No. 3:26-bk-_____
ATVANTAGE, LLC,	Case No. 3:26-bk-_____
TRAJECTOR MEDIA SERVICES, LLC,	Case No. 3:26-bk-_____
GLOBALTEK BPO LLC,	Case No. 3:26-bk-_____
MYLER DISABILITY HOLDINGS, LLC,	Case No. 3:26-bk-_____
MYLER DISABILITY, LLC,	Case No. 3:26-bk-_____
ADDUCO MEDIA, LLC,	Case No. 3:26-bk-_____
TRAJECTOR DISABILITY, LLC,	Case No. 3:26-bk-_____
CONTACT CENTER 1, LLC,	Case No. 3:26-bk-_____
BENEFITS KARMA, LLC,	Case No. 3:26-bk-_____
EXECUTIVE STAFFING SOLUTIONS, PLLC,	Case No. 3:26-bk-_____
AMPRY HOLDINGS, LLC,	Case No. 3:26-bk-_____
CONCIERGE STAFFING SERVICE MANAGEMENT,	Case No. 3:26-bk-_____

[1] The Debtors' mailing address is 5950 NW 1st Place, Suite 200, Gainesville, FL 32607. The last four digits of each Debtor's federal tax identification number are: (i) Trajector Holdings, LLC (7528); (ii) Benefits Group Holdings, LLC (2029); (iii) Trajector Medical, LLC (5243); (iv) Infinite IP LLC (3723); (v) Perfect Path, LLC (3494); (vi) Trajector Admin Services, LLC (2231); (vii) Benefits Insurance, LLC (9835); (viii) Myler Insurance Services Holdings, LLC (3606); (ix) AnchorSix Services, LLC (5009); (x) Atvantage, LLC (7384); (xi) Trajector Media Services, LLC (7509); (xii) Globaltek BPO LLC (1684); (xiii) Myler Disability Holdings, LLC (9924); (xiv) Myler Disability, LLC (0845); (xv) Adduco Media, LLC (0257); (xvi) Trajector Disability, LLC (5136); (xvii) Contact Center 1, LLC (2329); (xviii) Benefits Karma, LLC (1850); (xix) Executive Staffing Solutions, PLLC (1841); (xx) Ampry Holdings, LLC (2323); (xxi) Concierge Staffing Service Management, LLC (2814); and (xxii) Trajector, Inc. (2128).

LLC,
TRAJECTOR, INC., Case No. 3:26-bk-_____

Debtors. (Joint Administration Pending)
_____/

ORDER GRANTING DEBTORS' EMERGENCY MOTION FOR ORDER AUTHORIZING DEBTORS TO PAY PREPETITION SALES, INCOME, AND OTHER TAXES AND SIMILAR OBLIGATIONS

THIS CASE came before the Court on _____, 2026, at ____ _.m., in Jacksonville, Florida for a hearing (the "Hearing"),[2] upon the *Debtors' Emergency Motion for Order Authorizing Debtors to Pay Prepetition Sales, Income, and Other Taxes and Similar Obligations* [Doc. No. __] (the "Motion"). The Motion seeks entry of an order authorizing, but not directing, the Debtors to pay prepetition sales, income, and similar taxes, and related fees. The Court, having considered the Motion, finding that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; (c) this matter is core pursuant to 28 U.S.C. § 157(b)(2); (d) the Court may enter a final order consistent with Article III of the United States Constitution; (e) notice of the Motion and the Hearing thereon was sufficient under the circumstances and no other or further notice need be provided; (f) the Court having determined that the legal and factual bases set forth in the Motion, the First Day Declaration and at the Hearing establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor. Accordingly, it is **ORDERED** that:

1. The Motion is **GRANTED**.

[2] Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

2. The Debtors are authorized, but not directed, in their sole discretion, to pay prepetition Taxes and Fees as set forth in the Motion, including Sales Taxes, Income Taxes, and Other Taxes and Fees, to the applicable Taxing Authorities.

3. To the extent the Debtors have paid Taxes which should not have been paid, the Debtors are authorized to seek a refund of such Taxes. Likewise, to the extent the Debtors dispute any pre-petition Taxes, the Debtors are authorized to set aside, in a segregated account, funds to pay such Taxes until a final determination is made as to whether the Debtors are obligated to pay such Taxes.

4. Each of the Banks at which the Debtors maintain their accounts are authorized to (i) receive, process, honor and pay all checks presented for payment and electronic payment requests as directed by the Debtors on account of the relief granted herein, to the extent sufficient funds on deposit in those accounts, whether such checks were presented or electronic requests were submitted before, on or after the Petition Date; and (ii) accept and rely on the Debtors' designation of any particular check or electronic payment request as appropriate pursuant to the Motion without any duty of further inquiry and without liability for following the Debtors' instructions.

5. Nothing in this Order precludes the Debtors from (i) contesting, in their sole discretion, the validity and amount of any Taxes and Fees under applicable bankruptcy or non-bankruptcy law, or (ii) seeking or not seeking approval or assumption of any agreement, contract, or lease under 11 U.S.C. § 365.

6. All depositories on which checks were drawn in payment of prepetition amounts to the Authorities shall honor such checks as and when presented for payment.

7. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

8. The notice of the Motion satisfies the requirements of Bankruptcy Rule 6004(a).

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

11. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

# # #

(Attorney Edward J. Peterson is directed to serve a copy of this order on interested parties who do not receive service by CM/ECF and file a proof of service within three days of entry of the order.)

EXHIBIT B

(Taxes and Fees)

JURISDICTION	NAME AND ADDRESS OF TAXING AUTHORITY	TYPE OF TAX	ESTIMATED AMOUNT INCURRED AS OF THE PETITION DATE
Alabama	Alabama Department of Revenue P.O. Box 327464 Montgomery, AL	State Income Tax	$13,000.00
Arizona	Arizona Department of Revenue P.O. Box 29085 Phoenix, AZ 85038-9085	State Income Tax	$5,000.00
Arkansas	Dept. of Finance and Administration Corporate Income Tax Section P.O. Box 919 Little Rock, AR 72203-0919	State Income Tax	$4,000.00
California Withholding	Franchise Tax Board Withholding Services MS 182 P.O. Box 942867 Sacramento, CA 94267-0651	State Income Tax	$63,200.00
Colorado	Colorado Department of Revenue Denver, CO 80261-0008	State Income Tax	$8,000.00
Connecticut	Commissioner of Revenue Services Department of Revenue Services State of Connecticut PO Box 2977 Hartford, CT 06104-2977	State Income Tax	$5,000.00
Delaware	Delaware Division of Revenue P.O. Box 830 Wilmington, DE 19899-0830	State Income Tax	$1,000.00
District of Columbia	DC Treasurer Office of Tax and Revenue PO Box 96020 Washington, DC 20090-6020	State Income Tax	$1,000.00
Georgia	Georgia Department of Revenue Processing Center P.O. Box 740319 Atlanta, GA 30374-0319	State Income Tax	$38,000.00
Hawaii	Hawaii Dept. of Taxation P.O. Box 1530 Honolulu, HI 96806-1530	State Income Tax	$0.00
Idaho	Idaho State Tax Commission P.O. Box 83784 Boise, ID 83707-3784	State Income Tax	$3,000.00
Illinois	Illinois Dept. of Revenue P.O. Box 19053 Springfield, IL 62794-9053	State Income Tax	$19,000.00
Indiana	Indiana Department of Revenue P.O. Box 595 Indianapolis, IN 46206-0595	State Income Tax	$18,000.00
Iowa	Iowa Department of Revenue Corporation Tax PO Box 10466 Des Moines IA 50306-0466	State Income Tax	$1,000.00
Kansas	Kansas Income Tax Kansas Department of Revenue P.O. Box 750260 Topeka, KS 66699-0260	State Income Tax	$4,000.00
Kentucky	Kentucky Department of Revenue Frankfort, KY 40619-0008	State Income Tax	$6,000.00
Louisiana	Louisiana Department of Revenue P.O. Box 3440 Baton Rouge, LA 70821-3440	State Income Tax	$10,000.00
Maryland	Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001	State Income Tax	$23,000.00
Massachusetts	Massachusetts Department of Revenue PO Box 419540 Boston, MA 02241-9540	State Income Tax	$2,000.00
Michigan	Michigan Department of Treasury PO Box 30774 Lansing, MI 48909	State Income Tax	$9,000.00

JURISDICTION	NAME AND ADDRESS OF TAXING AUTHORITY	TYPE OF TAX	ESTIMATED AMOUNT INCURRED AS OF THE PETITION DATE
Minnesota	Minnesota Revenue Mail Station 1765 St. Paul, MN 55146-1765	State Income Tax	$8,000.00
Mississippi	Department of Revenue PO Box 23192 Jackson, MS 39225-3192	State Income Tax	$8,000.00
Missouri	Missouri Department of Revenue PO Box 3080 Jefferson City, MO 65105-3080	State Income Tax	$8,000.00
Montana	Montana Department of Revenue PO Box 8021 Helena, MT 59604-8021	State Income Tax	$2,000.00
Nebraska	Nebraska Department of Revenue PO Box 94818 Lincoln, NE 68509-4818	State Income Tax	$2,000.00
New Hampshire	State of New Hampshire NH DRA PO Box 1265 Concord, NH 03302-1265	State Income Tax	$1,000.00
New Jersey	New Jersey Division of Taxation PO Box 248 Trenton, NJ 08646-0248	State Income Tax	$4,000.00
New Mexico	New Mexico Taxation & Revenue Department 1200 S. St. Francis Dr. Santa Fe, NM 87505	State Income Tax	$6,000.00
New York	Commissioner of Taxation and Finance NYS Income Tax Processing Center PO Box 4123 Binghamton, NY 13902-4123	State Income Tax	$9,000.00
North Carolina	North Carolina Department of Revenue PO Box 25000 Raleigh, NC 27640-0630	State Income Tax	$68,000.00
Ohio	Ohio Treasurer of State Ohio Department of Taxation PO Box 181140 Columbus, OH 43218-1140	State Income Tax	$4,000.00
Oklahoma	Oklahoma Tax Commission Income Tax PO Box 269027 Oklahoma City, OK 73126-9027	State Income Tax	$3,000.00
Oregon	Oregon Department of Revenue PO Box 14950 Salem, OR 97309-0950	State Income Tax	$7,000.00
Pennsylvania	Pennsylvania Department of Revenue PO Box 280403 Harrisburg, PA 17128-0403	State Income Tax	$4,000.00
South Carolina	South Carolina Department of Revenue IIT Voucher P.O. Box 100123 Columbia, SC 29202	State Income Tax	$7,000.00
Missouri	Collector of Revenue Earnings Tax Division 1200 Market St., Rm. 410 St. Louis, MO 63103	State Income Tax	$4,000.00
Tennessee	Tennessee Department of Revenue 7175 Strawberry Plains Pike, #300 Knoxville, TN 37914	State Income Tax	$3,000.00
Texas	Texas Comptroller of Public Accounts 111 East 17th Street Austin, TX 78774	State Income Tax	$58,000.00
Utah	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0266	State Income Tax	$13,000.00
Utah	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0266	Sales Tax	$7,500.00
Virginia	Virginia Department of Taxation P.O. Box 1500 Richmond, VA 23218-1500	State Income Tax	$16,000.00

JURISDICTION	NAME AND ADDRESS OF TAXING AUTHORITY	TYPE OF TAX	ESTIMATED AMOUNT INCURRED AS OF THE PETITION DATE
West Virginia	West Virginia Tax Division The Revenue Center 1001 Lee St. E. Charleston, WV 25301	State Income Tax	$10,000.00
Wisconsin	Wisconsin Department of Revenue P.O. Box 268 Madison, WI 53790-0001	State Income Tax	$7,000.00
Total			**$492,700.00**