

BR Dialectic Capital Management, LLC

Form 3/A

December 26, 2018

FORM 3**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

OMB APPROVAL

OMB
Number: 3235-0104Expires: January 31,
2005Estimated average
burden hours per
response... 0.5**INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF
SECURITIES**Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting
Person *

B. Riley Financial, Inc.

(Last)

(First)

(Middle)

21255 BURBANK
BOULEVARD,, SUITE 400

(Street)

WOODLAND
HILLS,, CA 91367

(City)

(State)

(Zip)

2. Date of Event Requiring
Statement

(Month/Day/Year)

08/01/2018

3. Issuer Name and Ticker or Trading Symbol
Liberty Tax, Inc. [TAX]4. Relationship of Reporting
Person(s) to Issuer

(Check all applicable)

☐ Director ☒ 10% Owner
☐ Officer ☐ Other
(give title below) (specify below)5. If Amendment, Date Original
Filed(Month/Day/Year)

08/06/2018

6. Individual or Joint/Group
Filing(Check Applicable Line)
☐ Form filed by One Reporting
Person
☒ Form filed by More than One
Reporting Person**Table I - Non-Derivative Securities Beneficially Owned**1. Title of Security
(Instr. 4)2. Amount of Securities
Beneficially Owned
(Instr. 4)3. Ownership
Form:
Direct (D)
or Indirect
(I)
(Instr. 5)4. Nature of Indirect Beneficial
Ownership
(Instr. 5)

Class A Common Stock

2,005,353 ⁽¹⁾ ⁽²⁾

D

A

Class A Common Stock

475,000

I

Please see footnotes ⁽¹⁾ ⁽³⁾

Class A Common Stock

150,000

I

Please see footnotes ⁽¹⁾ ⁽⁴⁾

Class A Common Stock

304,767

I

Please see footnotes ⁽¹⁾ ⁽⁵⁾Reminder: Report on a separate line for each class of securities beneficially
owned directly or indirectly.

SEC 1473 (7-02)

**Persons who respond to the collection of
information contained in this form are not
required to respond unless the form displays a
currently valid OMB control number.****Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

Edgar Filing: BR Dialectic Capital Management, LLC - Form 3/A

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date <small>(Month/Day/Year)</small>		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
B. Riley Financial, Inc. 21255 BURBANK BOULEVARD, SUITE 400 WOODLAND HILLS,, CA 91367	â	â X	â	â
BRC Partners Opportunity Fund, LP 11100 SANTA MONICA BLVD., SUITE 800 LOS ANGELES,, CA 90025	â	â X	â	â
BRC Partners Management GP, LLC 11100 SANTA MONICA BLVD SUITE 800 LOS ANGELES, CA 90025	â	â X	â	â
B. RILEY CAPITAL MANAGEMENT, LLC 11100 SANTA MONICA BLVD., SUITE 800 LOS ANGELES,, CA 90025	â	â X	â	â
B. RILEY FBR, INC. 11100 SANTA MONICA BLVD., SUITE 800 LOS ANGELES,, CA 90025	â	â X	â	â
Dialectic Antithesis Partners, LP 119 ROWAYTON AVENUE, 2ND FLOOR NORWALK, LOS ANGELES,, CT 06853	â	â X	â	â
BR Dialectic Capital Management, LLC 119 ROWAYTON AVENUE, 2ND FLOOR NORWALK,, CT 06853	â	â X	â	â

Signatures

B. Riley Financial, Inc., by: /s/ Bryant R. Riley, Co-Chief Executive Officer

12/24/2018

Signature of Reporting Person

Date _____

BRC Partners Opportunity Fund, L.P., by: /s/ Bryant R. Riley, Chief Executive Officer

12/24/2018

Edgar Filing: BR Dialectic Capital Management, LLC - Form 3/A

<u>Signature of Reporting Person</u>	Date
BRC Partners Management GP, LLC, by: /s/ Bryant R. Riley, Chief Executive Officer	12/24/2018
<u>Signature of Reporting Person</u>	Date
B. Riley Capital Management, LLC, by: /s/ Bryant R. Riley, Chief Executive Officer	12/24/2018
<u>Signature of Reporting Person</u>	Date
Dialectic Antithesis Partners, LP, by: /s/ John Fichthorn, Portfolio Manager	12/24/2018
<u>Signature of Reporting Person</u>	Date
B. Riley FBR, Inc., by: /s/ Bryant R. Riley, Executive Officer	12/24/2018
<u>Signature of Reporting Person</u>	Date
BR Dialectic Capital Management, LLC, by: /s/ John Fichthorn, Managing Member	12/24/2018
<u>Signature of Reporting Person</u>	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- In addition to B. Riley Financial, Inc., a Delaware corporation ("BRF"), this Form 3 is being filed jointly by BRC Partners Opportunity Fund, L.P., a Delaware limited partnership ("BRPLP"), B. Riley Capital Management, LLC, a New York limited liability company ("BRCM"), BRC Partners Management GP, LLC, a Delaware limited liability company ("BRPGP"), B. Riley FBR, Inc., a Delaware corporation ("BRFBR"), Dialectic Antithesis Partners, LP, a Delaware limited partnership ("Dialectic") and BR Dialectic Capital Management, LLC, a Delaware limited liability company (collectively, the "Filing Persons").
- BRPGP is the general partner of BRPLP, BRCM is an investment advisor to BRPLP and BRF is the parent company of BRCM. As a result, BRPGP, BRCM and BRF may be deemed to indirectly beneficially own the Shares held by BRPLP. BRF is the parent company of BRFBR. As a result, BRF may be deemed to indirectly beneficially own the Shares held by BRFBR. BR Dialectic is the general partner and investment advisor of Dialectic. BRCM is the parent company of BR Dialectic and BRF is the parent company of BRCM.
- (2) As a result, BR Dialectic, BRCM and BRF may be deemed to indirectly beneficially own the Shares held by Dialectic. Each of the Filing Persons disclaims beneficial ownership of the outstanding shares of Common Stock, par value \$0.01 per share ("Tax Common Stock"), of Liberty Tax, Inc., a Delaware corporation ("Liberty Tax" or the "Issuer"), reported herein except to the extent of its pecuniary interest therein. Represents 2,005,353 shares of Tax Common Stock owned directly by BRF.
- (3) Represents 475,000 shares of Tax Common Stock owned directly by BRPLP.
- (4) Represents 150,000 shares of Tax Common Stock owned directly by Dialectic.
- (5) Represents 304,767 shares of Tax Common Stock owned directly by BRFBR.

Â

Remarks:

ThisÂ filingÂ amendsÂ theÂ FormÂ 3Â filedÂ onÂ AugustÂ 6,Â 2018,Â asÂ amended,Â toÂ correctÂ theÂ numberÂ ofÂ

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.