

B. Riley Financial, Inc.  
 Form 4/A  
 December 26, 2018

**FORM 4**

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

OMB APPROVAL

OMB Number: 3235-0287  
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

**STATEMENT OF CHANGES IN 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. Issuer Name and Ticker or Trading Symbol  
 Liberty Tax, Inc. [TAX]

3. Date of Earliest Transaction  
 (Month/Day/Year)  
 08/06/2018

4. If Amendment, Date Original Filed(Month/Day/Year)  
 08/08/2018

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

\_\_\_ Director \_\_\_X\_\_\_ 10% Owner  
 \_\_\_ Officer (give title below) \_\_\_ Other (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)  
 \_\_\_ Form filed by One Reporting Person  
 \_\_\_X\_\_\_ Form filed by More than One Reporting Person

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D) Code V Amount (D) Price			
Class A Common Stock	08/06/2018		P	18,916 A \$ 9.2824	474,350	I	See notes (1) (2)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr
						Date Exercisable	Expiration Date	Title	Amount or Number of Shares
						Code	V	(A)	(D)

## 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		X		
BRC Partners Opportunity Fund, LP 11100 SANTA MONICA BLVD., SUITE 800 LOS ANGELES,, CA 90025		X		
BRC Partners Management GP, LLC 11100 SANTA MONICA BLVD., SUITE 800 LOS ANGELES,, CA 90025		X		
B. RILEY CAPITAL MANAGEMENT, LLC 11100 SANTA MONICA BLVD., SUITE 800 LOS ANGELES,, CA 90025		X		
B. RILEY FBR, INC. 11100 SANTA MONICA BLVD., SUITE 800 LOS ANGELES,, CA 90025		X		
Dialectic Antithesis Partners, LP 119 ROWAYTON AVENUE, 2ND FLOOR NORWALK,, CT 06853		X		
BR Dialectic Capital Management, LLC 119 ROWAYTON AVENUE, 2ND FLOOR		X		

NORWALK,, CT 06853

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

## Explanation of Responses:

- \* If the form is filed by more than one reporting person, *see* Instruction 4(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).
- (1) In addition to B. Riley Financial, Inc., a Delaware corporation ("BRF"), this Form 4 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").
- (2) 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. 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 shares of Tax Common Stock owned directly by BRFBR.

### Remarks:

Each of the Filing Persons may be deemed to beneficially own the securities of the Issuer owned by the other Filing Persons. T

This filing amends the Form 4 filed on August 8, 2018 to update the number of shares in Item 5 to reflect only those shares ow

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

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