

B. Riley Financial, Inc.  
 Form 3/A  
 August 08, 2018

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

OMB APPROVAL

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**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)

<p>1. Name and Address of Reporting Person *</p> <p>Â B. Riley Financial, Inc.</p> <p>(Last) (First) (Middle)</p> <p>21255 BURBANK BOULEVARD,,Â SUITE 400</p> <p>(Street)</p> <p>WOODLAND HILLS,,Â CAÂ 91367</p> <p>(City) (State) (Zip)</p>	<p>2. Date of Event Requiring Statement</p> <p>(Month/Day/Year)</p> <p>08/01/2018</p>	<p>3. Issuer Name and Ticker or Trading Symbol</p> <p>Liberty Tax, Inc. [TAX]</p>	<p>4. Relationship of Reporting Person(s) to Issuer</p> <p>(Check all applicable)</p> <p><input type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner  <input type="checkbox"/> Officer <input type="checkbox"/> Other                  (give title below) (specify below)</p>	<p>5. If Amendment, Date Original Filed(Month/Day/Year)</p> <p>08/06/2018</p>	<p>6. Individual or Joint/Group Filing(Check Applicable Line)</p> <p><input type="checkbox"/> Form filed by One Reporting Person  <input checked="" type="checkbox"/> Form filed by More than One Reporting Person</p>
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**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 <sup>(1)</sup> <sup>(2)</sup>	D	Â
Class A Common Stock	475,000	I	Please see footnotes <sup>(1)</sup> <sup>(3)</sup> <sup>(4)</sup>
Class A Common Stock	150,000	I	Please see footnotes <sup>(1)</sup> <sup>(3)</sup> <sup>(5)</sup>
Class A Common Stock	455,434	I	Please see footnotes <sup>(1)</sup> <sup>(3)</sup> <sup>(6)</sup>

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

SEC 1473 (7-02)

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

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1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	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	^	^ 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 NORWALK,, CT 06853	^	^ X	^	^

## Signatures

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

08/08/2018

\*\*Signature of Reporting Person

Date

08/08/2018

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

\_\_Signature of Reporting Person Date

BRC Partners Management GP, LLC, by: /s/ Bryant R. Riley, Chief Executive Officer

08/08/2018

\_\_Signature of Reporting Person Date

B. Riley Capital Management, LLC, by: /s/ Bryant R. Riley, Chief Executive Officer

08/08/2018

\_\_Signature of Reporting Person Date

B. Riley FBR, Inc., by: /s/ Bryant R. Riley, Executive Officer

08/08/2018

\_\_Signature of Reporting Person Date

Dialectic Antithesis Partners, LP, by: /s/ John Fichthorn, Portfolio Manager

08/08/2018

\_\_Signature of Reporting Person Date

BR Dialectic Capital Management, LLC, by: /s/ John Fichthorn, Managing Member

08/08/2018

\_\_Signature of Reporting Person 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"). 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.
- (1) Represents 2,005,353 shares of Tax Common Stock owned directly by BRF.
  - (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 manager of Dialectic. BRCM is an investment advisor and 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.
  - (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 455,434 shares of Tax Common Stock owned directly by BRFBR.
  - (6)

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### Remarks:

This filing amends the Form 3 filed on August 6, 2018 to reflect the addition of BRPGP as a

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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