

B. Riley Financial, Inc.
Form 4/A
August 08, 2018

FORM 4

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

OMB APPROVAL

OMB Number: 3235-0287
Expires: January 31, 2005
Estimated average burden hours per response... 0.5

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)
08/02/2018

4. If Amendment, Date Original Filed(Month/Day/Year)
08/06/2018

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)	(A) or (D)	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 Indirect Beneficial Ownership (Instr. 4)
Class A Common Stock	08/02/2018		P	230,967	A	\$ 9.1684 3,166,087	I	See notes (1) (2) (3)
Class A Common Stock	08/02/2018		S	115,000	D	\$ 9.1884 3,051,087	I	See notes (1) (2) (3)
Class A Common Stock	08/03/2018		P	34,700	A	\$ 9.248 3,085,787	I	See notes (1) (2) (3)

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

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.

SEC 1474
(9-02)

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

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. Number of Derivative Securities Beneficially Owned (Instr. 5)
--	--	--------------------------------------	--	--------------------------------	---	--	---	--	--

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 400 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 X
 NORWALK,, CT 06853

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	08/08/2018
**Signature of Reporting Person	Date
BRC Partners Opportunity Fund, L.P., by: /s/ Bryant R. Riley, Chief Executive Officer	08/08/2018
**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 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/A 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.

(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 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 6, 2018 to reflect the addition of BRPGP as a Reporting Owner and signatory h

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.