

FORM 4**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

OMB APPROVAL

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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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934
 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>B. Riley Financial, Inc.</u> (Last) (First) (Middle) <u>21255 BURBANK BOULEVARD,</u> <u>SUITE 400</u> (Street) <u>WOODLAND</u> <u>CA</u> <u>91367</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>Liberty Tax, Inc. [TAX]</u> 3. Date of Earliest Transaction (Month/Day/Year) <u>08/02/2018</u> 4. If Amendment, Date of Original Filed (Month/Day/Year) <u>08/06/2018</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below) 6. Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person
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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 Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
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⁾

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 Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	

1. Name and Address of Reporting Person* <u>B. Riley Financial, Inc.</u> (Last) (First) (Middle) <u>21255 BURBANK BOULEVARD,</u> <u>SUITE 400</u> (Street) <u>WOODLAND</u> <u>CA</u> <u>91367</u> (City) (State) (Zip)

1. Name and Address of Reporting Person*

[BRC Partners Opportunity Fund, LP](#)

(Last) (First) (Middle)
11100 SANTA MONICA BLVD.,
SUITE 400

(Street)
LOS ANGELES, CA 90025

(City) (State) (Zip)

1. Name and Address of Reporting Person*

[BRC Partners Management GP, LLC](#)

(Last) (First) (Middle)
11100 SANTA MONICA BLVD.,
SUITE 800

(Street)
LOS ANGELES, CA 90025

(City) (State) (Zip)

1. Name and Address of Reporting Person*

[B. RILEY CAPITAL MANAGEMENT, LLC](#)

(Last) (First) (Middle)
11100 SANTA MONICA BLVD.,
SUITE 800

(Street)
LOS ANGELES, CA 90025

(City) (State) (Zip)

1. Name and Address of Reporting Person*

[B. RILEY FBR, INC.](#)

(Last) (First) (Middle)
11100 SANTA MONICA BLVD.,
SUITE 800

(Street)
LOS ANGELES, CA 90025

(City) (State) (Zip)

1. Name and Address of Reporting Person*

[Dialectic Antithesis Partners, LP](#)

(Last) (First) (Middle)
119 ROWAYTON AVENUE,
2ND FLOOR

(Street)
NORWALK, CT 06853

(City) (State) (Zip)

1. Name and Address of Reporting Person*

BR Dialectic Capital Management, LLC

(Last) (First) (Middle)

119 ROWAYTON AVENUE,
2ND FLOOR

(Street)

NORWALK, CT 06853

(City) (State) (Zip)

Explanation of Responses:

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. The filing of this Form 4/A shall not be deemed an admission that the Filing Persons are the beneficial owners of any securities of the Issuer it does not directly own. Each of the Filing Persons specifically disclaims beneficial ownership of the securities reported herein that it does not directly own. Certain of these transactions are matchable transactions under Section 16(b) of the Exchange Act. The Filing Persons have disgorged, or will when required to disgorge, the full amount of recoverable profits to the Issuer. This filing amends the Form 4 filed on August 6, 2018 to reflect the addition of BRPGP as a Reporting Owner and signatory hereto. BRPGP had not yet obtained edgar access codes at the time of the prior Form 4 filing and has since obtained such codes.

B. Riley Financial, Inc., by: /s/
Bryant R. Riley, Co-Chief 08/08/2018
Executive Officer

BRC Partners Opportunity
Fund, L.P., by: /s/ Bryant R. 08/08/2018
Riley, Chief Executive Officer

BRC Partners Management
GP, LLC, by: /s/ Bryant R. 08/08/2018
Riley, Chief Executive Officer

B. Riley Capital Management,
LLC, by: /s/ Bryant R. Riley, 08/08/2018
Chief Executive Officer

B. Riley FBR, Inc., by: /s/
Bryant R. Riley, Executive 08/08/2018
Officer

Dialectic Antithesis Partners,
LP, by: /s/ John Fichthorn, 08/08/2018
Portfolio Manager

BR Dialectic Capital
Management, LLC, by: /s/ 08/08/2018
John Fichthorn, Managing
Member

** Signature of Reporting Person Date

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

* 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).

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

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 Number.