



## Bryant D. Frydberg

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### RELATED SERVICES

Corporate  
Corporate Tax  
Mergers & Acquisitions

### RELATED INDUSTRIES

Health  
Hospitality

### RELATED FOCUS AREAS

Regulated Professionals

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## Biography

Bryant Frydberg is an experienced corporate tax and mergers and acquisitions lawyer who works mainly with owner/manager and other widely held private corporations. Bryant also carries on a complementary business law practice.

Bryant is committed to providing excellent service. He is accessible and responsive; he takes a pragmatic approach to solving problems and helping clients achieve their goals and objectives.

Bryant's practice includes:

**Corporate tax law:** Bryant advises on all matters of corporate tax law including mergers and acquisitions, succession planning, planning and implementing other corporate reorganizations, and tax-driven corporate restructurings for private corporations.

**Mergers and acquisitions:** Bryant acts for both purchasers and sellers in Canadian and cross-border merger and acquisition transactions, including structuring of the purchase and sale transaction.

**Corporate/commercial law:** Bryant assists with unanimous shareholder agreements, cost-share agreements, and general business law matters.

Bryant is a frequent writer and speaker on tax and corporate/commercial matters. He is an editor of the "Estate Freeze" chapter in *Miller Thomson on Estate Planning* and a co-editor of Miller Thomson's *Tax Notes* publication.

## Professional achievements & leadership

- Completed the Canadian Institute of Chartered Accountants In-depth Tax Course
- Past chair of CBA Tax Non-Specialist South Section
- Completed level 1 of the Get on Board Governance Education Program offered by the Canadian Board Diversity Council
- Attended the Leadership Training Program at Queen's School of Business in November 2014

## Notable matters

- Represented the shareholders of Doherty & Bryant Financial Strategists Inc. (D&B) in a share sale transaction whereby T.E. Financial Consultants Ltd. purchased all of the shares of D&B.
- Represented the shareholders of a private company in the sale of an online safety training and programming business; this was a cash and stock deal.
- Represented the Canadian shareholders in the sale of a software solution company in the oil and gas industry to a US-based private equity firm.
- Represented the seller of a commercial roofing and cladding company in a share sale transaction.
- Represented the sellers in the sale of a pile driving company.
- Represented the sellers in the sale of an all-terrain vehicle rental business to a US-based private equity firm.
- Routinely represents both purchasers and sellers in the purchase and sale of dental

practices, including asset, share, and hybrid transactions.

## Thought leadership

- *Miller Thomson on Estate Planning*, Carswell, (Editor of Chapter 13), regular releases and updates
- “Half-loaf’ Gone Wrong: Gervais, G. et al. v. The Queen (“Gervais”),” *Tax Notes*, July 2014
- “Structural Challenges in Selling a Business,” Canadian Tax Foundation, 2014
- “Top Technical Bill Issues for Owners-Managers,” Canadian Tax Foundation, 2013
- “Recent Proposed Changes to Rules Applicable to Personal Services Business,” *Tax Notes*, April 2013
- “U.S. Tax and Filing Obligations for Canadians,” *Tax Notes*, June 2012
- “Employee Profit Sharing Plans— Changes to Come?” *Tax Notes*, December 2011
- “Tax Tip—Share Consideration Issued on a Tax-Deferred Rollover,” *Tax Notes*, June 2011
- International Tax: Corporate Residency – A New Approach to the Application of Central Management and Control, *Tax Notes*, March 2010
- “Donation of Exchangeable Shares,” *Charities and Not-for-Profit Newsletter*, February 2010
- “Manitoba Tax Break for Hiring Co-op Students and Graduates,” *Charities and Not-for-Profit Newsletter*, August 2007
- “Expanding Liability Horizons, Civil Liability for Secondary Market Disclosure,” *Corporate Liability*, Federated Press, Vol. XII, No. 2, 2007
- “Tax Court Rejects Stamp Catalogue Valuation,” *Charities and Not-for-Profit Newsletter*, December 2006
- “Charitable Donations and Flow-Through Shares,” *Charities and Not-for-Profit Newsletter*, August 2006

## Community involvement

- Bryant is a director and secretary of the Calgary Jewish Academy, a private elementary school in the city of Calgary.

## Corporate directorships

- Director, Calgary Jewish Academy

## Professional memberships

- Member, Canadian Bar Association
- Member, Calgary Bar Association
- Member, Law Society of Alberta
- Member, Canadian Tax Foundation

## Bar admissions & education

- Alberta Bar, 2006
- LL.B., University of Manitoba, 2005
- B.A., Western University, 2002