



## **Bryant D. Frydberg**

**Partner | Calgary**

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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 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 has considerable experience in transactions with dental support organizations (DSO) including selling dental practices to DSO's and structuring of DSO's.

Bryant is a frequent writer and speaker on tax and corporate/commercial matters. He is also the editor of the "Estate Freeze" chapter in *Miller Thomson on Estate Planning*.

### **Professional achievements & leadership**

- *The Best Lawyers in Canada* – Corporate Tax, 2024
- Completed the Canadian Institute of Chartered Accountants In-depth Tax Course
- Completed level 1 of the Get on Board Governance Education

### **RELATED SERVICES**

Corporate  
Corporate Tax  
Mergers & Acquisitions

### **RELATED INDUSTRIES**

Health  
Hospitality

### **RELATED FOCUS AREAS**

Regulated Professionals

Program offered by the Canadian Board Diversity Council

- Attended the Leadership Training Program at Queen's School of Business in November 2014
- Past chair of CBA Tax Non-Specialist South Section

## Notable matters

- Canadian counsel to a purchaser acquiring a sulphur facility.
- Represented the shareholders in a sale of a Canadian target to a private equity. Target provides high quality, integrated data and software decision support systems to the upstream oil and gas industry in Western Canada and elsewhere.
- Routinely represents both purchasers and sellers in the purchase and sale of dental practices, including asset, share, and hybrid transactions.
- 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.

## Thought leadership

- Speaker, "Subsection 55(2) and Safe Income," Canadian Tax Foundation, 2018
- *Miller Thomson on Estate Planning*, Carswell, (Editor of Chapter 13), regular releases and updates
- Co-author, "Half-Loaf Fully Baked?," *Tax Notes*, December 2016
- Author, "'Half-loaf' Gone Wrong: Gervais, G. et al. v. The Queen ('Gervais')," *Tax Notes*, July 2014
- Speaker, "Structural Challenges in Selling a Business," Canadian Tax Foundation, 2014
- Speaker, "Top Technical Bill Issues for Owners-Managers," Canadian Tax Foundation, 2013
- Author, "Recent Proposed Changes to Rules Applicable to Personal Services Business," *Tax Notes*, April 2013
- Co-author, "U.S. Tax and Filing Obligations for Canadians," *Tax Notes*, June 2012
- Co-author, "Employee Profit Sharing Plans— Changes to Come?" *Tax Notes*, December 2011
- Author, "Tax Tip—Share Consideration Issued on a Tax-Deferred Rollover," *Tax Notes*, June 2011
- Co-author, "International Tax: Corporate Residency – A New Approach to the Application of Central Management and Control," *Tax Notes*, March 2010
- Author, "Donation of Exchangeable Shares," *Charities and Not-for-Profit Newsletter*, February 2010
- Author, "Manitoba Tax Break for Hiring Co-op Students and Graduates," *Charities and Not-for-Profit Newsletter*, August 2007
- Author, "Expanding Liability Horizons, Civil Liability for Secondary Market Disclosure," *Corporate Liability*, Federated Press, Vol. XII,

No. 2, 2007

- Author, "Tax Court Rejects Stamp Catalogue Valuation," *Charities and Not-for-Profit Newsletter*, December 2006
- Author, "Charitable Donations and Flow-Through Shares," *Charities and Not-for-Profit Newsletter*, August 2006

## **Community involvement**

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

## **Corporate directorships**

- Director and Co-Chair, 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, 2006
- LL.B., University of Manitoba, 2005
- B.A., Western University, 2002