



Bryant D. Frydberg
Associé | Calgary
403.298.2456
bfrydberg@millerthomson.com

# bfrydberg@millerthomson.co

### **Biographie**

(Disponible en anglais seulement)

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*.

## Réalisations professionnelles et leadership

- Completed the Canadian Institute of Chartered Accountants In-depth Tax Course
- 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
- Past chair of CBA Tax Non-Specialist South Section

### **Mandats** importants

- 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.

### **SERVICES CONNEXES**

Droit des sociétés
Fiscalité des entreprises
Fusions et acquisitions

# SECTEURS INDUSTRIELS CONNEXES

Hôtellerie Santé

# SECTEURS PARTICULIERS CONNEXES

Droit disciplinaire

- 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.

### Leadership éclairé

- 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
- C0-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

## **Engagement communautaire**

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

### Postes d'administrateur

· Director and Co-Chair, Calgary Jewish Academy

### Associations professionnelles

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

### Formation et admission au barreau

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