

# Bryant D. Frydberg

## Partner

### Calgary

#### OFFICE

403.298.2456

[bfrydberg@millerthomson.com](mailto:bfrydberg@millerthomson.com)



## Industries & Expertise

#### EXPERTISE

Corporate Law | Mergers & Acquisitions | Tax | Corporate Tax

## Biography

#### BAR ADMISSION

Alberta, 2006

#### EDUCATION

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

#### LANGUAGES SPOKEN

English

Bryant Frydberg, a seasoned corporate tax and mergers and acquisitions lawyer, provides assistance to private corporations as well as owner/manager businesses. Bryant also carries on a complimentary business law practice and has experience with unanimous shareholder agreements and other general business law matters. With a focus on practical solutions, Bryant is devoted to helping clients achieve their goals and

objectives.

Bryant is a respected figure in the legal and tax community. As a sought-after speaker and author, he has contributed significantly to the field with his insightful pieces on tax, estate planning, and business transactions. With a deep-rooted passion for sharing knowledge, Bryant continues to actively engage in legal education.

Bryant is an active member of the Canadian Bar Association and the Law Society of Alberta. He has received numerous accolades, including being recognized in well-respected industry directories. Moreover, he has undertaken specialized training programs in taxation and board governance, enhancing his skills and knowledge to better serve his clients' diverse needs.

## Industry involvement

### Recognition

- *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 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

### 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

### **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.

### **Community roles**

- 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

### **Memberships & affiliations**

- Member, Canadian Bar Association

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