

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 25

NOTIFICATION OF REMOVAL FROM LISTING AND/OR REGISTRATION
UNDER SECTION 12(b) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number [001-35588](#)

OMB APPROVAL	
OMB Number:	3235-0080
Expires:	December 31, 2014
Estimated average burden hours per response:	1.7

Issuer: Liberty Tax, Inc.
Exchange: The Nasdaq Stock Market LLC

(Exact name of Issuer as specified in its charter, and name of Exchange where security is listed and/or registered)

Address: 1716 Corporate Landing Pkwy Virginia VIRGINIA 23454 Beach
Telephone number: 757-301-8144

(Address, including zip code, and telephone number, including area code, of Issuer's principal executive offices)

Class A Common Stock

(Description of class of securities)

Please place an X in the box to designate the rule provision relied upon to strike the class of securities from listing and registration:

- 17 CFR 240.12d2-2(a)(1)
- 17 CFR 240.12d2-2(a)(2)
- 17 CFR 240.12d2-2(a)(3)
- 17 CFR 240.12d2-2(a)(4)
- Pursuant to 17 CFR 240.12d2-2(b), the Exchange has complied with its rules to strike the class of securities from listing and/or withdraw registration on the Exchange. ¹
- Pursuant to 17 CFR 240.12d2-2(c), the Issuer has complied with its rules of the Exchange and the requirements of 17 CFR 240.12d-2(c) governing the voluntary withdrawal of the class of securities from listing and registration on the Exchange.

Pursuant to the requirements for the Securities Exchange Act of 1934, [The Nasdaq Stock Market LLC](#) certifies that it has reasonable grounds to believe that it meets all of the requirements for filing the Form 25 and has caused this notification to be signed on its behalf by the undersigned duly authorized person.

2019-02-01	By	Amy Horton	Hearings Advisor
Date		Name	Title

¹ Form 25 and attached Notice will be considered compliance with the provisions of 17 CFR 240.19d-1 as applicable. [See](#) General Instructions.

On June 12, 2018, Nasdaq Listing Qualifications staff (Staff) notified Liberty Tax Inc. (Company) that it determined to delist the Company based on Rule 5250(c). On June 19, 2018, the Company exercised its right to appeal the Staff's determination to the Listing Qualifications Hearings Panel (Panel) pursuant to Rule 5815. A Panel hearing was held on June 19, 2018. On July 31, 2018, the Panel issued a decision to delist the Companys securities. On August 15, 2018, the Company exercised its right to appeal the Panel decision to the Nasdaq Listing and Hearing Review Council (Council) pursuant to Rule 5820(a). On October 18, 2018, the Council issued a decision that affirmed the Panel decision to delist the Companys securities. On November 7, 2018, the Company was provided notice that the Nasdaq Board of Directors declined to call the Council decision for review pursuant to Rule 5825(a).