KILROY REALTY CORP Form 8-K August 09, 2013

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d)

of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 9, 2013

KILROY REALTY CORPORATION KILROY REALTY, L.P.

(Exact name of registrant as specified in its charter)

Delaware (Kilroy Realty, L.P.) (State or other jurisdiction

000-54005 (Kilroy Realty, L.P.) (Commission

95-4612685 (Kilroy Realty, L.P.) (IRS Employer

of incorporation) File Number) **Identification No.)**

12200 W. Olympic Boulevard, Suite 200, Los Angeles, California 90064 (Address of principal executive offices) (Zip Code)

Registrant s telephone number, including area code: (310) 481-8400

N/A

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instructions A.2.):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 8.01 OTHER EVENTS

United States Federal Income Tax Considerations

The information included on this Current Report on Form 8-K under this Item 8.01 (including Exhibit 99.1 hereto) provides a summary of certain United States federal income tax considerations relevant to an investment in equity securities of the Company. This summary shall also be deemed incorporated by reference in any document subsequently filed by the Company or the Company and Kilroy Realty, L.P. (the Operating Partnership) under the Securities Act of 1933, as amended, to the extent expressly set forth by specific reference in such document and supersedes, in its entirety, each section entitled Material Federal Income Tax Considerations or United States Federal Income Tax Considerations contained or incorporated by reference, if applicable, in registration statements filed by the Company or the Company and the Operating Partnership under the Securities Act of 1933, as amended, remaining effective as of, and filed prior to, the date of this Current Report on Form 8-K, or in any Current Report on Form 8-K filed prior to the date of this Current Report.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

- (d) Exhibits.
- 99.1 United States Federal Income Tax Considerations

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

KILROY REALTY CORPORATION

By: /s/ Heidi R. Roth Heidi R. Roth

> Senior Vice President, Chief Accounting Officer and Controller

Date: August 9, 2013

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

KILROY REALTY, L.P.

By: KILROY REALTY CORPORATION,

Its general partner

By: /s/ Heidi R. Roth Heidi R. Roth

> Senior Vice President, Chief Accounting Officer and Controller

Date: August 9, 2013

EXHIBIT INDEX

Exhibit

Number Description

99.1 United States Federal Income Tax Considerations