

KILROY REALTY CORP

Form 8-K

November 02, 2012

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):

November 2, 2012

KILROY REALTY CORPORATION

KILROY REALTY, L.P.

(Exact name of registrant as specified in its charter)

| | | |
|--|---|---|
| Maryland (Kilroy Realty Corporation) | 001-12675 (Kilroy Realty Corporation) | 95-4598246 (Kilroy Realty Corporation) |
| Delaware (Kilroy Realty, L.P.) (State or other jurisdiction of incorporation) | 000-54005 (Kilroy Realty, L.P.) (Commission File Number) | 95-4612685 (Kilroy Realty, L.P.) (IRS Employer 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))
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ITEM 8.01 OTHER EVENTS

Supplemental 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 Kilroy Realty Corporation (the “Company”). This summary is a supplement to, and is intended to be read together with, the discussion under the heading “United States Federal Income Tax Considerations” (the “March Tax Discussion”) in Exhibit 99.2 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission (the “SEC”) on March 15, 2012, which was filed with respect to Item 8.01 of Form 8-K. This summary shall also be deemed incorporated by reference in any document filed by the Company or the Company and Kilroy Realty, L.P. under the Securities Act of 1933, as amended, which incorporates the March Tax Discussion. This summary supersedes, in its entirety, Exhibit 99.1 to the Company's Current Report on Form 8-K filed with the SEC on August 3, 2012, which was filed with respect to Item 8.01 of Form 8-K.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits.

99.1 Supplemental United States Federal Income Tax Considerations

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, 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: November 2, 2012

Pursuant to the requirements of the Securities Exchange Act of 1934, 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: November 2, 2012

EXHIBIT INDEX

| Exhibit Number | Description |
|-------------------|--|
| 99.1 | Supplemental United States Federal Income Tax Considerations |