

KILROY REALTY CORP  
Form 8-K  
April 06, 2005

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15 (d) of  
the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported):**

April 5, 2005

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**KILROY REALTY CORPORATION**

(Exact name of registrant as specified in its charter)

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**Maryland**  
(State or other jurisdiction of  
incorporation or organization)

**Commission File Number:**  
1-12675

**95-4598246**  
(IRS Employer  
Identification No.)

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12200 W. Olympic Boulevard, Suite 200, Los Angeles, California 90064

(Address of principal executive offices)

(310) 481-8400

(Registrant's telephone number, including area code)

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

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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:

- 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**

Kilroy Realty Corporation (the Company) is filing this current report on Form 8-K in connection with recent changes to United States federal income tax considerations relating to, among other matters, the taxation of the Company as a real estate investment trust for United States federal income tax purposes and the exchange for and ownership and disposition of the Company's common stock. This description replaces and supersedes, in its entirety, the section entitled "Material Federal Income Tax Considerations" contained in the Company's current effective registration statements related to the issuance or possible issuance of common stock in exchange for common units of Kilroy Realty, L.P.

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS**

(c) *Exhibits.*

**Exhibit**

<u>Number</u>	<u>Description</u>
99.1	United States Federal Income Tax Considerations

**SIGNATURES**

Date: April 5, 2005

KILROY REALTY CORPORATION

By: \_\_\_\_\_ /s/ ANN MARIE WHITNEY

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**Ann Marie Whitney**  
*Senior Vice-President and Controller*

**EXHIBIT INDEX**

**Exhibit**

<b><u>Number</u></b>	<b><u>Description</u></b>
99.1	United States Federal Income Tax Considerations