

UNION PACIFIC CORP  
Form 8-K  
January 09, 2018  
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): January 9, 2018 (January 9, 2018)

UNION PACIFIC CORPORATION

(Exact name of registrant as specified in its charter)

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Utah (State or other jurisdiction of Incorporation)	1-6075 (Commission File Number)	13-2626465 (IRS Employer Identification No.)
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1400 Douglas Street, Omaha, Nebraska 68179  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (402) 544-5000

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 Instruction A.2. below):

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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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Item 7.01 Regulation FD Disclosure.

With the enactment of the Tax Cuts and Jobs Act (the “Act”), Union Pacific Corporation’s (the “Company”) financial results for 2017 will include a non-cash reduction in income tax expense of approximately \$5.8 billion resulting primarily from the revaluation of the Company’s deferred tax liabilities to reflect the recently enacted 21% federal corporate tax rate. In addition, the Company will recognize an approximately \$200 million non-cash reduction to operating expense related to income tax adjustments at equity-method affiliates.

These estimates are based on the Company’s initial analysis of the Act. Given the significant complexity of the Act, anticipated guidance from the Internal Revenue Service about implementing the Act, and the potential for additional guidance from the Securities and Exchange Commission or the Financial Accounting Standards Board related to the Act, these estimates may be adjusted when the Company announces its financial results for 2017 or in future periods during 2018. The Company will announce financial results for the quarter and year ended December 31, 2017, on January 25, 2018.

This Form 8-K disclosure contains forward-looking statements that are subject to risks and uncertainties that could cause actual performance or results to differ materially from those expressed in the statements. Important factors, including risk factors, regarding forward-looking information and these risks and uncertainties are discussed in the Company’s filings with the Securities and Exchange Commission.

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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.

Dated: January 9, 2018

UNION PACIFIC  
CORPORATION

By:           /s/ James J.  
              Theisen, Jr.  
              James J.  
              Theisen, Jr.  
              Associate  
              General  
              Counsel,  
              Chief  
              Compliance  
              Officer, and  
              Assistant  
              Secretary

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