

SPIRIT REALTY CAPITAL, INC.

Form 8-K

November 13, 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): November 13, 2018

SPIRIT REALTY CAPITAL, INC.

SPIRIT REALTY, L.P.

(Exact name of registrant as specified in its charter)

Maryland

001-36004

20-1676382

(Spirit Realty Capital, Inc.)

(Spirit Realty Capital, Inc.)

| | | |
|-------------------------------------|--|------------------------------|
| Delaware | 333-216815-01 | 20-1127940 |
| (Spirit Realty, L.P.) | (Commission | (Spirit Realty, L.P.) |
| (State or other jurisdiction | File Number) | (I.R.S. Employer |
| of incorporation) | 2727 North Harwood Drive, Suite 300 | Identification No.) |
| | Dallas, Texas 75201 | |

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (972) 476-1900

Not Applicable

(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 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Spirit Realty Capital, Inc.

Emerging growth company

Spirit Realty, L.P.

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.

Spirit Realty Capital, Inc.

Spirit Realty, L.P.

ITEM 8.01 OTHER EVENTS.

As a result of recent changes in applicable tax law, Spirit Realty Capital, Inc. (the Company) and Spirit Realty, L.P. (the operating partnership) are superseding and replacing the discussion under the heading Federal Income Tax Considerations in the prospectus dated September 25, 2017 (the Base Prospectus), which is a part of the Company s and the operating partnership s Registration Statement on Form S-3 (File Nos. 333-220618 and 333-220618-01) filed with the Securities and Exchange Commission on September 25, 2017. The discussion under the heading Federal Income Tax Considerations in Exhibit 99.1 hereto (incorporated herein by reference) supersedes and replaces, in its entirety, the discussion under the heading Federal Income Tax Considerations in the Base Prospectus.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

Exhibit

| No. | Exhibit Description |
|------------|--|
| 99.1 | <u>Federal Income Tax Considerations</u> |

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned hereunto duly authorized.

Date November 13, 2018

Spirit Realty Capital, Inc.

By: /s/ JAY YOUNG
Jay Young
Executive Vice President, General
Counsel and Secretary

Spirit Realty, L.P.

By: Spirit General OP Holdings, LLC, as
general partner of Spirit Realty, L.P.

By: /s/ JAY YOUNG
Jay Young
Manager