

WASHINGTON REAL ESTATE INVESTMENT TRUST  
Form 8-K  
March 01, 2019

**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): March 1, 2019**

**WASHINGTON REAL ESTATE**  
**INVESTMENT TRUST**  
**(Exact name of registrant as specified in its charter)**

**MARYLAND**  
**(State of incorporation)**

**001-06622**  
**(Commission File Number)**

**53-0261100**  
**(IRS Employer Identification**  
**Number)**

**1775 EYE STREET, NW, SUITE 1000, WASHINGTON, DC 20006**

**(Address of principal executive office) (Zip code)**

**Registrant's telephone number, including area code: (202) 774-3200**

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))  
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.

**Item 8.01 Other Events.**

*U.S. Federal Income Tax Considerations*

Washington Real Estate Investment Trust (the Company) is filing as Exhibit 99.1 (incorporated by reference herein) a discussion of certain U.S. federal income tax considerations relating to the Company's qualification and taxation as a real estate investment trust (REIT) and the acquisition, holding, and disposition of the Company's common shares, preferred shares and depositary shares as well as the Company's warrants and rights and certain debt securities. The description contained in Exhibit 99.1 to this Form 8-K replaces and supersedes prior descriptions of the U.S. federal income tax treatment of the Company and its securityholders to the extent that they are inconsistent with the description contained in this Form 8-K.

Certain statements in the description of U.S. federal income tax considerations constitute forward-looking statements within the meaning of federal securities laws. Forward-looking statements relate to expectations, beliefs, projections, future plans and strategies, anticipated events or trends and similar expressions concerning matters that are not historical facts. In some cases, you can identify forward-looking statements by the use of forward-looking terminology such as may, will, should, expects, intends, plans, anticipates, believes, estimates, predicts, or phrases of these words and phrases or similar words or phrases which are predictions of or indicate future events or trends and which do not relate solely to historical matters. Such statements involve known and unknown risks, uncertainties, and other factors which may cause the actual results, performance, or achievements of Washington REIT to be materially different from future results, performance or achievements expressed or implied by such forward-looking statements. Such factors include, but are not limited to:

the risks associated with ownership of real estate in general and our real estate assets in particular;

the economic health of the greater Washington Metro region;

fluctuations in interest rates;

reductions in or actual or threatened changes to the timing of federal government spending;

the risks related to use of third-party providers and joint venture partners;

the ability to control our operating expenses;

the economic health of our tenants;

the supply of competing properties;

shifts away from brick and mortar stores to e-commerce;

the availability and terms of financing and capital and the general volatility of securities markets;

compliance with applicable laws, including those concerning the environment and access by persons with disabilities;

terrorist attacks or actions and/or cyber attacks;

weather conditions and natural disasters;

ability to maintain key personnel;

failure to qualify and maintain our qualification as a REIT and the risks of changes in laws affecting REITs;  
and

other risks and uncertainties detailed from time to time in our filings with the Securities and Exchange Commission, including our 2018 Form 10-K and subsequent Quarterly Reports on Form 10-Q.

While forward-looking statements reflect our good faith beliefs, they are not guarantees of future performance. We undertake no obligation to update our forward-looking statements or risk factors or risk factors to reflect new information, future events, or otherwise.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

<b>Exhibit No.</b>	<b>Description</b>
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99.1	<u>Material U.S. Federal Income Tax Considerations</u>
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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.

WASHINGTON REAL ESTATE  
INVESTMENT TRUST  
(Registrant)

By: /s/ W. Drew Hammond  
(Signature)  
W. Drew Hammond  
Vice President, Chief Accounting Officer  
and Treasurer

March 1, 2019  
(Date)