

IRON MOUNTAIN INC
Form 8-K/A
March 18, 2016

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, DC 20549

FORM 8-K/A

(Amendment No. 1)

**CURRENT REPORT PURSUANT
TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): **February 29, 2016**

IRON MOUNTAIN INCORPORATED

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

1-13045

(Commission File Number)

23-2588479

(IRS Employer Identification No.)

One Federal Street, Boston, Massachusetts

(Address of Principal Executive Offices)

02110

(Zip Code)

(617) 535-4766

(Registrant's Telephone Number, Including Area Code)

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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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

 - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

 - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

 - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Explanatory Note

The purpose of this amendment is to correct and update Exhibit 99.1 to our Current Report on Form 8-K dated February 29, 2016, or the Original Form 8-K, which set forth a description of the material United States federal income tax considerations relating to Iron Mountain Incorporated, or the Company, qualification and taxation as a real estate investment trust for federal income tax purposes and the acquisition, ownership and disposition of the Company's stock. Exhibit 99.1 to the Original Form 8-K, as corrected, is filed as Exhibit 99.1 hereto, and supersedes in its entirety Exhibit 99.1 to the Original Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

8.1 Opinion of Sullivan & Worcester LLP as to tax matters. *(Filed herewith.)*

23.1 Consent of Sullivan & Worcester LLP (contained in Exhibit 8.1).

99.1 Material United States Federal Income Tax Considerations. *(Filed herewith.)*

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.

IRON MOUNTAIN INCORPORATED

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| By: | /s/ Ernest W. Cloutier |
| Name: | Ernest W. Cloutier |
| Title: | Executive Vice President and General Counsel |

Date: March 18, 2016