

WASHINGTON REAL ESTATE INVESTMENT TRUST  
Form 8-K  
February 20, 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): February 20, 2018**

**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*

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, or 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 contain certain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 (set forth in Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended). Such statements are based on assumptions and expectations that may not be realized and are inherently subject to risks, uncertainties and other factors, many of which cannot be predicted with accuracy and some of which might not even be anticipated. Future events and actual results, performance, transactions or achievements, financial or otherwise, may differ materially from the results, performance, transactions or achievements, financial or otherwise, expressed or implied by the forward-looking statements. Risks, uncertainties and other factors that might cause such differences, some of which could be material, include, but are not limited to:

the effect of credit and financial market conditions;

the availability and cost of capital;

fluctuations in interest rates;

the economic health of our tenants;

the timing and pricing of lease transactions;

the economic health of the greater Washington Metro region, or other markets we may enter;

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

the effects of changes in federal government spending;

the supply of competing properties;

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

governmental or regulatory actions and initiatives;

terrorist attacks or actions;

weather conditions and natural disasters;

failure to qualify as a real estate investment trust;

the availability of and our ability to attract and retain qualified personnel;

uncertainty in our ability to continue to pay dividends at the current rates; and

other factors discussed under the caption "Risk Factors" in the Company's Annual Report on Form 10-K for the year ended December 31, 2017 and, from time to time, in other reports that the Company files with the SEC or in other documents that the Company publicly disseminates.

The Company does not undertake any obligation to publicly update or revise these forward-looking statements, whether as a result of new information, future events or otherwise.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

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

**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

February 20, 2018  
(Date)