

EQUINIX INC
Form 8-K
February 26, 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 26, 2018

EQUINIX, INC.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of Incorporation)

000-31293 77-0487526
(Commission File Number) (I.R.S. Employer Identification No.)
One Lagoon Drive, Redwood City, California 94065
(Address of Principal Executive Offices) (Zip Code)
(650) 598-6000
(Registrant's Telephone Number, Including Area Code)
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:

- ☐ 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 o

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. o

Item 8.01. Other Events.

Equinix, Inc. ("Equinix") is filing as Exhibit 99.1 (which is incorporated by reference herein) a description of the material United States federal income tax considerations relating to Equinix's qualification and taxation as a real estate investment trust for federal income tax purposes and the acquisition, ownership and disposition of Equinix's stock. This description contained in Exhibit 99.1 replaces and supersedes prior descriptions of the federal income tax treatment of Equinix and its stockholders to the extent they are inconsistent with the description contained in this Form 8-K and any reference to a prior description shall be deemed to be a reference to this description.

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.

EQUINIX, INC.

By: /s/ Keith D. Taylor

Name: Keith D. Taylor

Title: Chief Financial Officer

Date: February 26, 2018

EXHIBIT INDEX

Exhibit Number	Description
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<u>99.1</u>	<u>Material United States Federal Income Tax Considerations.</u>