

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.)

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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.

EQUINIX, INC.

By: /s/ Keith D. Taylor  
Name: Keith D. Taylor  
Title: Chief Financial Officer

Date: February 26, 2018

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EXHIBIT INDEX

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