



ITEM 8.01 Other Events.

Federal Income Tax Considerations

The information included under the heading “Federal Income Tax Considerations” in Exhibit 99.1 hereto supersedes and replaces, in its entirety, (i) the discussion under the heading “Federal Income Tax Considerations” in the prospectus dated May 13, 2014, which forms part of the Registration Statement on Form S-3 (File No. 333-192237) of Spirit Realty Capital, Inc. (“Spirit”) filed with the Securities and Exchange Commission (the “SEC”) on November 8, 2013, as amended (the “Registration Statement”), (ii) the discussion under the heading “Supplemental Federal Income Tax Considerations” in Spirit’s prospectus supplement dated September 15, 2014, which forms part of the Registration Statement, (iii) the discussion under the heading “Supplemental Federal Income Tax Considerations” in Exhibit 99.1 to Spirit’s Current Report on Form 8-K dated November 13, 2015, which was filed with respect to Item 8.01 of Form 8-K, and (iv) the discussion under the heading “Federal Income Tax Considerations” in Exhibit 99.1 to Spirit’s Current Report on Form 8-K filed with the SEC on March 2, 2016, which was filed with respect to Item 8.01 of Form 8-K.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

Exhibit No. Description

99.1 Federal Income Tax Considerations

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.

SPIRIT REALTY CAPITAL, INC.

By: /s/ Phillip D. Joseph, Jr.

Phillip D. Joseph, Jr.

Chief Financial Officer, Executive Vice President and Treasurer (Principal Financial Officer)

Date: August 12, 2016

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EXHIBIT INDEX

Exhibit No. Description

99.1 Federal Income Tax Considerations