

January 16, 2024

To whom it may concern,

COMMON STOCK

The Company's distributions per share of Common Stock CUSIP #49427F108, traded under the symbol KRC, are to be classified as follows for income tax purposes:

Record Date	Payable Date	Total Distribution per Share	Total Distribution Attributable to 2023	2023 Taxable Ordinary Dividend	2023 Total Qualified Dividend ⁽¹⁾	2023 Total Capital Gain Distribution	2023 Unrecaptured Section 1250 Gain ⁽²⁾	2023 Return of Capital	2023 Section 199A Dividends ⁽³⁾
12/30/2022	1/11/2023	\$.5400000	\$.5400000	\$.5220068	\$.0002006	\$.0006441	-	\$.0173491	\$.5218062
3/31/2023	4/12/2023	.5400000	.5400000	.5220068	.0002006	.0006441	-	.0173491	.5218062
6/30/2023	7/12/2023	.5400000	.5400000	.5220068	.0002006	.0006441	-	.0173491	.5218062
9/29/2023	10/11/2023	.5400000	.5400000	.5220068	.0002006	.0006441	-	.0173491	.5218062

(1) Total Qualified Dividend is a subset of, and is included in, the Taxable Ordinary Dividend amount.

(2) Unrecaptured Section 1250 Gain is a subset of, and is included in, the Total Capital Gain Distribution amount.

(3) The Tax Cuts and Jobs Act enacted on December 22, 2017 generally allows a deduction for individuals equal to 20% of ordinary dividends distributed by a REIT (excluding capital gain dividends and qualified dividend income). Section 199A Dividends is a subset of, and is included in, the Taxable Ordinary Dividend amount.

(4) Additional Information Pursuant to Treasury Regulation §1.1061-6(c):

- One-Year Distributive Share Amount: \$ 0.0025764 or 100% of the total capital gain distribution to shareholders for tax year ended December 31, 2023. To determine your share of the Company's one-year distributive share amount, multiply the dollar amount of your reportable 2023 capital gain dividend from the Company (the amount shown in Box 2a of the Company's 2023 Form 1099-DIV) by 100%.
- Three-Year Distributive Share Amount: \$0.
- The remaining capital gain dividends, if any, are Section 1231 gains and therefore not considered for purposes of Section 1061.

The dividend distributions made to holders of record as of December 29, 2023 and paid on January 10, 2024 are considered 2024 dividend distributions for federal income tax purposes.

Stockholders are encouraged to consult with their tax advisors as to their specific tax treatment for Kilroy Realty Corporation common distributions.

Sincerely,

/S/ MERRYL WERBER

Merryl Werber
Senior Vice President, Chief Accounting Officer and Controller