

January 27, 2026

To whom it may concern,

COMMON STOCK

LOS ANGELES, January 27, 2026 - Kilroy Realty Corporation's (**NYSE: KRC**) ("Kilroy" or the "Company") distributions per share of Common Stock CUSIP #49427F108 are to be classified as follows for income tax purposes:

Record Date	Payable Date	Total Distribution per Share	Total Distribution Attributable to 2025	2025 Taxable Ordinary Dividend	2025 Total Qualified Dividend ⁽¹⁾	2025 Total Capital Gain Distribution ⁽²⁾	2025 Unrecaptured Section 1250 Gain ⁽³⁾	2025 Return of Capital	2025 Section 199A Dividends ⁽⁴⁾
12/31/2024	1/8/2025	\$0.5400000	\$0.5400000	\$0.3582272	\$0.0003708	\$0.1190393	\$0.1095678	\$0.0627335	\$0.3578564
3/31/2025	4/9/2025	\$0.5400000	\$0.5400000	\$0.3582272	\$0.0003708	\$0.1190393	\$0.1095678	\$0.0627335	\$0.3578564
6/30/2025	7/9/2025	\$0.5400000	\$0.5400000	\$0.3582272	\$0.0003708	\$0.1190393	\$0.1095678	\$0.0627335	\$0.3578564
9/30/2025	10/8/2025	\$0.5400000	\$0.5400000	\$0.3582272	\$0.0003708	\$0.1190393	\$0.1095678	\$0.0627335	\$0.3578564

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

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

- One-Year Distributive Share Amount: \$ 0.0073352 or 1.54053% of the total capital gain distribution to shareholders for tax year ended December 31, 2025. To determine your share of the Company's one-year distributive share amount, multiply the dollar amount of your reportable 2025 capital gain dividend from the Company (the amount shown in Box 2a of the Company's 2025 Form 1099-DIV) by 1.54053%.
- 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.

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

(4) 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.

The dividend distributions made to holders of record as of December 31, 2025 and paid on January 7, 2026 are considered 2026 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/ CHANDNI JALAN

Chandni Jalan
Senior Vice President, Chief Accounting Officer