

Armour Residential REIT, Inc.  
Form 8-K  
July 13, 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) July 13, 2018

ARMOUR Residential REIT, Inc.  
(Exact Name of Registrant as Specified in Its Charter)

Maryland 001-34766 26-1908763  
(State or Other Jurisdiction of Incorporation) (Commission File Number) (I.R.S. Employer Identification No.)

3001 Ocean Drive, Suite 201 32963  
Vero Beach, Florida  
(Address of Principal Executive Offices) (Zip Code)

(772) 617-4340  
(Registrant's Telephone Number, Including Area Code)

n/a  
(Former Name or Former Address, if Changed Since Last Report)

Indicate by check mark whether the registrant is an emerging growth company as defined in 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 a 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

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 (see General Instruction A.2. below):

- 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))

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Item 8.01. Other Events.

Updated Material U.S. Federal Income Tax Disclosure

ARMOUR Residential REIT, Inc. (the “Company”) is filing as Exhibit 99.1 hereto (which is incorporated herein and in the Company’s Registration Statement on Form S-3 (Registration No. 333-224469) (the “Registration Statement”) and related prospectus and prospectus supplements thereto by reference), an updated summary of the material U.S. federal income tax considerations relating to the taxation of the Company as a real estate investment trust and the ownership and disposition of the capital stock of the Company for U.S. federal income tax purposes. The summary contained in Exhibit 99.1 replaces and supersedes in their entirety prior summaries of such material U.S. federal income tax considerations contained in the Registration Statement and related prospectus and prospectus supplements thereto and Exhibit 99.1 to the Company’s Current Report on Form 8-K filed with the Securities and Exchange Commission (the “SEC”) on February 23, 2018. This summary is based on current law, is for general information only and is not tax advice.

Forward Looking Statements Disclaimer

This Current Report on Form 8-K and the information incorporated herein contains “forward-looking statements” made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Forward-looking statements typically are identified by use of terms such as “believe,” “expect,” “anticipate,” “estimate,” “plan,” “continue,” “in,” “should,” “may” or similar expressions. Forward-looking statements are based on the Company’s beliefs, assumptions and expectations of the Company’s future performance, taking into account all information currently available to the Company. The Company cannot assure you that actual results will not vary from the expectations contained in the forward-looking statements. All of the forward-looking statements are subject to numerous possible events, factors and conditions, many of which are beyond the control of the Company and not all of which are known to the Company, including, without limitation, market conditions and new laws and regulations and those described in the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2017, which has been filed with the SEC. All forward-looking statements speak only as of the date on which they are made. New risks and uncertainties arise over time, and it is not possible to predict those events or how they may affect the Company or its stockholders. Except as required by law, the Company is not obligated to, and does not intend to, update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except a required by law.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit No. Description

<u>8.1</u>	<u>Opinion of Mayer Brown LLP, regarding material tax considerations</u>
<u>23.1</u>	<u>Consent of Mayer Brown LLP (included in Exhibit 8.1)</u>
<u>99.1</u>	<u>Material U.S. Federal Income Tax Considerations</u>

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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.

Dated: July 13, 2018

ARMOUR RESIDENTIAL  
REIT, INC.

By: /s/ James R. Mountain  
Name: James R. Mountain  
Title: Chief Financial Officer