
**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): June 4, 2018

BANK OF AMERICA CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

1-6523
(Commission
File Number)

56-0906609
(IRS Employer
Identification No.)

**100 North Tryon Street
Charlotte, North Carolina 28255**
(Address of principal executive offices)

(704) 386-5681
(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 (17 CFR 230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR 240.12b-2).

Emerging growth company ☐

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. ☐

ITEM 9.01. Financial Statements and Exhibits.

Bank of America Corporation (the “Corporation”) has filed a Registration Statement on Form S-3 (Registration No. 333-202354, effective May 1, 2015) (the “Corporation Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”), registering the offering of, among other securities, Medium-Term Notes, Series M (the “Series M Notes”). BofA Finance LLC and the Corporation have filed a Registration Statement on Form S-3 (Registration No. 333-213265, effective November 4, 2016) (the “BofA Finance Registration Statement”) under the Securities Act, registering the offering of, among other securities, Medium Term Notes, Series A (the “Series A Notes”). Copies of tax opinions of Sidley Austin LLP, with respect to certain tax matters relating to certain of the Series M Notes and to the Series A Notes, and related consents, are being filed as Exhibits 8.1 and 8.2, respectively, to this report.

(d) Exhibits

The following exhibits are filed herewith, and Exhibits 8.1 and 23.1 are incorporated by reference into the Corporation Registration Statement as exhibits thereto and Exhibits 8.2 and 23.2 are incorporated by reference into the BofA Finance Registration Statement as exhibits thereto.

Exhibit No.	Description of Exhibit
8.1	<u>Opinion of Sidley Austin LLP, special tax counsel to Bank of America Corporation, as to certain tax matters</u>
8.2	<u>Opinion of Sidley Austin LLP, special tax counsel to Bank of America Corporation and BofA Finance LLC, as to certain tax matters</u>
23.1	<u>Consent of Sidley Austin LLP (included in Exhibit 8.1)</u>
23.2	<u>Consent of Sidley Austin LLP (included in Exhibit 8.2)</u>

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.

BANK OF AMERICA CORPORATION

By: /s/ Ross E. Jeffries, Jr.
Name: Ross E. Jeffries, Jr.
Title: Deputy General Counsel and Corporate Secretary

Dated: June 4, 2018

SIDLEY

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June 4, 2018

Bank of America Corporation
Bank of America Corporate Center
100 North Tryon Street
Charlotte, North Carolina 28255

Ladies and Gentlemen:

As United States tax counsel to Bank of America Corporation (the “Issuer”) in connection with the registration statement (the “Registration Statement”) filed with the Securities and Exchange Commission (the “Commission”) on May 1, 2015 (File No. 333-202354), we hereby confirm to you that the discussion set forth under the heading “U.S. Federal Income Tax Considerations” in the prospectus forming a part of the Registration Statement is our opinion and the discussion set forth under the heading “U.S. Federal Income Tax Considerations” in the prospectus supplement dated September 11, 2017 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date relating to the Medium-Term Notes, Series M (the “Securities”), is our opinion, in each case subject to the qualifications and limitations set forth therein. For the avoidance of doubt, solely for the purposes of this opinion, each reference to “Morrison & Foerster LLP” in each of the aforementioned tax discussions should be read as a reference to “Sidley Austin LLP.”

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. If a prospectus supplement, product supplement or pricing supplement relating to the offer and sale of any particular Securities is prepared and filed by the Issuer with the Commission on a future date and such prospectus supplement, product supplement or pricing supplement contains our opinion and a reference to us, this consent shall apply to our opinion and the reference to us. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933.

Very truly yours,

/s/ Sidley Austin LLP

Sidley Austin (NY) LLP is a Delaware limited liability partnership doing business as Sidley Austin LLP and practicing in affiliation with other Sidley Austin partnerships.

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June 4, 2018

Bank of America Corporation
100 North Tryon Street
Charlotte, North Carolina 28255

BofA Finance LLC
100 North Tryon Street
Charlotte, North Carolina 28255

Ladies and Gentlemen:

As United States tax counsel to Bank of America Corporation (the “Guarantor”) and BofA Finance LLC (the “Issuer,” and, together with the Guarantor, the “Registrants”) in connection with the registration statement (the “Registration Statement”) filed with the Securities and Exchange Commission (the “Commission”) on November 2, 2016 (File No. 333-213265), relating to Senior Medium-Term Notes, Series A, of the Issuer (the “Notes”) and related guarantees of the Guarantor (the “Guarantees” and, together with the Notes, the “Securities”), we hereby confirm to you that each of the following discussions, is our opinion, in each case subject to the qualifications and limitations set forth therein:

- (a) the discussion set forth under the heading “U.S. Federal Income Tax Considerations” in the prospectus forming a part of the Registration Statement;
- (b) the discussion set forth under the heading “U.S. Federal Income Tax Considerations” in the prospectus supplement dated November 4, 2016 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date relating to the Senior Medium-Term Notes, Series A;
- (c) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. EQUITY INDICESUN-1 dated November 28, 2016 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date;
- (d) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. EQUITY INDICESLIRN-1 dated November 28, 2016 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date;

- (e) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. CLN-1 dated December 19, 2016 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on December 20, 2016;
- (f) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. EQUITY INDICESARN-1 dated December 22, 2016 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date;
- (g) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. STOCKOL-1 dated January 24, 2017 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date;
- (h) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. COMMARN-1 dated March 13, 2017 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on March 14, 2017;
- (i) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. EQUITY INDICES BEARSTR-1 dated April 11, 2017 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date;
- (j) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. EQUITY INDICES BEAROL-1 dated April 13, 2017 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date;
- (k) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. STOCKARN-1 dated September 6, 2017 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date; and
- (l) the discussion set forth under the heading “U.S. Federal Income Tax Summary” in the Product Supplement No. EQUITY INDICESMITTS-1 dated October 27, 2017 and filed with the Commission pursuant to Rule 424(b) under the Securities Act of 1933 on the same date.

For the avoidance of doubt, solely for the purposes of this opinion, each reference to “Morrison & Foerster LLP” in each of the aforementioned tax discussions should be read as a reference to “Sidley Austin LLP.”

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. If a prospectus supplement, product supplement or pricing supplement relating to the offer and sale of any particular Securities is prepared and filed by a Registrant with the Commission on a future date and such prospectus supplement, product supplement or pricing supplement contains our opinion and a reference to us, this consent shall apply to our opinion and the reference to us. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933.

Very truly yours,

/s/ Sidley Austin LLP