

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

**Protara Therapeutics, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of  
incorporation or organization)

**20-4580525**

(I.R.S. Employer  
Identification No.)

**345 Park Avenue South, Third Floor  
New York, NY 10010**

(Address of Principal Executive Offices) (Zip Code)

**2024 Equity Incentive Plan  
2024 Employee Stock Purchase Plan**  
(Full title of the plans)

**Jesse Shefferman  
President and Chief Executive Officer  
Protara Therapeutics, Inc.  
345 Park Avenue South, Third Floor  
New York, NY 10010**

(Name and address of agent for service)

**(646) 844-0337**

(Telephone number, including area code, of agent for service)

*Copies to:*

**Mary J. Grendell, Esq.**  
**General Counsel and Corporate Secretary**  
Protara Therapeutics, Inc.  
345 Park Avenue South, Third Floor  
New York, NY 10010  
(646) 844-0337

**Robert W. Downes**  
Sullivan & Cromwell LLP  
125 Broad St.  
New York, NY 10004  
(212) 558-4000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

|                         |                                     |                           |                                     |
|-------------------------|-------------------------------------|---------------------------|-------------------------------------|
| Large accelerated filer | <input type="checkbox"/>            | Accelerated filer         | <input type="checkbox"/>            |
| Non-accelerated filer   | <input checked="" type="checkbox"/> | Smaller reporting company | <input checked="" type="checkbox"/> |
|                         |                                     | Emerging growth company   | <input type="checkbox"/>            |

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 7(a)(2)(B) of the Securities Act.

## PART I

### Information Required in the Section 10(a) Prospectus

The information called for by Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 of the Securities Act of 1933, as amended (the "Securities Act"), and the instructions to Form S-8. In accordance with the rules and regulations of the Securities and Exchange Commission (the "Commission") and the instructions to Form S-8, such documents are not being filed with the Commission.

The documents containing the information specified in Part I will be delivered to the participants of the 2024 Equity Incentive Plan and the 2024 Employee Stock Purchase Plan, as specified by Rule 428(b)(1) of the Securities Act. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Registration Statement, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The registrant hereby incorporates by reference into this Registration Statement the following documents previously filed by the registrant with the Commission (other than portions of Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits related to such items or other portions of documents filed with the Commission which were furnished, but not filed, pursuant to applicable rules promulgated by the Commission):

- the Company's Annual Report on Form 10-K filed with the Commission on [March 13, 2024](#); and
- the Company's Quarterly Reports on Form 10-Q filed with the Commission [May 2, 2024](#) and [August 6, 2024](#); for the fiscal quarters ended March 31, 2024 and June 30, 2024, respectively; and
- the Company's Current Reports on Form 8-K filed with the Commission on [March 18, 2024](#), [April 5, 2024](#) and [June 10, 2024](#); and
- the description of the Company's Common Stock contained in Exhibit 4.2 to the Company's Annual Report on Form 10-K filed with the Commission on [March 11, 2021](#), including any amendments or reports filed for the purpose of updating such description.

In addition, all reports and other documents subsequently filed by the registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, other than Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such reports and documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement herein or in any subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not constitute a part of this Registration Statement, except as so modified or superseded.

**ITEM 8. EXHIBITS.**

| <b>Exhibit Number</b> | <b>Description</b>  |
|-----------------------|---|
| 4.1                   | <a href="#"><u>Sixth Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the Commission on October 27, 2014).</u></a>  |
| 4.2                   | <a href="#"><u>Certificate of Amendment to the Sixth Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the Commission on January 10, 2020).</u></a>  |
| 4.3                   | <a href="#"><u>Second Certificate of Amendment to the Sixth Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.3 to the Registrant's Quarterly Report on Form 10-Q, filed with the Commission on May 13, 2020).</u></a>  |
| 4.4                   | <a href="#"><u>Second Amended and Restated Bylaws (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K, filed with the Commission on August 3, 2017).</u></a>   |
| 4.5                   | <a href="#"><u>Certificate of Designation of Preferences, Rights and Limitations of Series 1 Convertible Preferred Stock (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K, filed with the Commission on January 10, 2020).</u></a>  |
| 4.6                   | <a href="#"><u>Certificate of Amendment to the Certificate of Designation of Preferences, Rights and Limitations of Series 1 Convertible Non-Voting Preferred Stock (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the Commission on September 23, 2020).</u></a> |
| 4.7                   | <a href="#"><u>Registration Rights Agreement, dated as of September 23, 2019, by and among the Registrant and the institutional investors named therein (incorporated by reference to Exhibit 10.5 to the Registrant's Current Report on Form 8-K, filed with the Commission on September 24, 2019).</u></a>            |
| 4.8                   | <a href="#"><u>Registration Rights Agreement, dated April 5, 2024 (incorporated by reference to Exhibit 10.4 to the Registrant's Current Report on Form 8-K, filed with the SEC on April 5, 2024).</u></a>  |
| 4.9                   | <a href="#"><u>Form of Common Stock Certificate (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K, filed with the Commission on January 10, 2020).</u></a>   |
| 5.1*                  | <a href="#"><u>Opinion of Sullivan &amp; Cromwell LLP.</u></a>  |
| 23.1*                 | <a href="#"><u>Consent of Ernst &amp; Young LLP.</u></a>  |
| 23.2*                 | <a href="#"><u>Consent of Sullivan &amp; Cromwell LLP (included in Exhibit 5.1).</u></a>  |
| 24.1*                 | <a href="#"><u>Power of Attorney (included on signature page).</u></a>  |
| 99.1                  | <a href="#"><u>2024 Equity Incentive Plan (incorporated by reference to Exhibit 99.1 to the Registrant's Quarterly Report on Form 10-Q, filed with the Commission on August 6, 2024).</u></a>   |
| 99.2                  | <a href="#"><u>2024 Employee Stock Purchase Plan (incorporated by reference to Exhibit 99.2 to the Registrant's Quarterly Report on Form 10-Q, filed with the Commission on August 6, 2024).</u></a>  |
| 107*                  | <a href="#"><u>Filing Fee Table.</u></a>  |

\* Filed herewith.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York on August 6, 2024.

### PROTARA THERAPEUTICS, INC.

By: /s/ Jesse Shefferman

Jesse Shefferman

President and Chief Executive Officer

## POWER OF ATTORNEY

**KNOW ALL PERSONS BY THESE PRESENTS**, that each person whose signature appears below constitutes and appoints Jesse Shefferman, Patrick Fabbio and Mary J. Grendell, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

| <u>Signature</u>  | <u>Title</u>   | <u>Date</u>    |
|---|--|----------------|
| <u>/s/ Jesse Shefferman</u><br>Jesse Shefferman         | President and Chief Executive Officer and Director<br><i>(Principal Executive Officer)</i> | August 6, 2024 |
| <u>/s/ Patrick Fabbio</u><br>Patrick Fabbio             | Chief Financial Officer<br><i>(Principal Financial Officer)</i>                            | August 6, 2024 |
| <u>/s/ Hannah Fry</u><br>Hannah Fry                     | Vice President, Controller<br><i>(Principal Accounting Officer)</i>                        | August 6, 2024 |
| <u>/s/ Luke Beshar</u><br>Luke Beshar                   | Chairman of the Board of Directors   | August 6, 2024 |
| <u>/s/ Barry Flannelly</u><br>Barry Flannelly, Pharm.D. | Director   | August 6, 2024 |
| <u>/s/ Roger Garceau</u><br>Roger Garceau, M.D.         | Director   | August 6, 2024 |
| <u>/s/ Jane Huang</u><br>Jane Huang, M.D.               | Director   | August 6, 2024 |
| <u>/s/ Richard Levy</u><br>Richard Levy, M.D.           | Director   | August 6, 2024 |
| <u>/s/ Gregory P. Sargen</u><br>Gregory P. Sargen       | Director   | August 6, 2024 |
| <u>/s/ Cynthia Smith</u><br>Cynthia Smith               | Director   | August 6, 2024 |
| <u>/s/ Michael Solomon</u><br>Michael Solomon, Ph.D.    | Director   | August 6, 2024 |

[Letterhead of Sullivan &amp; Cromwell LLP]

August 6, 2024

Protara Therapeutics, Inc.,  
345 Park Avenue South, Third Floor,  
New York, NY 10010.

Ladies and Gentlemen:

In connection with the registration under the Securities Act of 1933 (the “Act”) of (i) 1,500,000 shares of common stock, par value \$0.001 per share, of Protara Therapeutics, Inc., a Delaware corporation (the “Company”), issuable under the Company’s 2024 Equity Incentive Plan (the “2024 EIP”) and (ii) 1,000,000 shares of common stock, par value \$0.001 per share, of the Company, issuable under the Company’s 2024 Employee Stock Purchase Plan (the “2024 ESPP” and, such shares issuable under the EIP and the ESPP, the “Securities”), we, as your counsel, have examined such corporate records, certificates and other documents, and such questions of law, as we have considered necessary or appropriate for the purposes of this opinion.

Upon the basis of such examination, it is our opinion that when the registration statement relating to the Securities (the “Registration Statement”) has become effective under the Act, the terms of the sale of the Securities have been duly established in conformity with the Company’s certificate of incorporation and the 2024 EIP and the 2024 ESPP, and the Securities have been duly issued and sold as contemplated by the Registration Statement and the 2024 EIP and the 2024 ESPP, the Securities will be validly issued, fully paid and nonassessable.

In rendering the foregoing opinion, we are not passing upon, and assume no responsibility for, any disclosure in any registration statement or any related prospectus or other offering material relating to the offer and sale of the Securities.

The foregoing opinion is limited to the Federal laws of the United States and the General Corporation Law of the State of Delaware, and we are expressing no opinion as to the effect of the laws of any other jurisdiction.

We have relied as to certain factual matters on information obtained from public officials, officers of the Company and other sources believed by us to be responsible.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. 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 Act.

Very truly yours,

/s/ SULLIVAN & CROMWELL LLP

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2024 Equity Incentive Plan and 2024 Employee Stock Purchase Plan of Protara Therapeutics, Inc., of our report dated March 13, 2024, with respect to the consolidated financial statements of Protara Therapeutics, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2023, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

New York, New York  
August 6, 2024

## Calculation of Filing Fee Table

Form S-8  
(Form Type)

Protara Therapeutics, Inc.  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

| Security Type                          | Security Class Title  | Fee Calculation Rule | Amount Registered <sup>(1)</sup> | Proposed Maximum Offering Price Per Share | Maximum Aggregate Offering Price | Fee Rate | Amount of Registration Fee <sup>(6)</sup> |
|--|---|----------------------|----------------------------------|---|----------------------------------|----------|---|
| Equity                                 | <b>2024 Equity Incentive Plan</b><br>Common Stock, \$0.001 par value per share        | Other                | 1,500,000 <sup>(2)</sup>         | \$ 2.205 <sup>(4)</sup>                   | \$ 3,307,500.00 <sup>(4)</sup>   | .0001476 | \$ 488.19                                 |
| Equity                                 | <b>2024 Employee Stock Purchase Plan</b><br>Common Stock, \$0.001 par value per share | Other                | 1,000,000 <sup>(3)</sup>         | \$ 1.874 <sup>(5)</sup>                   | \$ 1,874,250.00 <sup>(5)</sup>   | .0001476 | \$ 276.64                                 |
| <b>Total Offering Amounts</b>          |   |                      |                                  |   | <u>\$ 5,181,750.00</u>           |          | —   |
| <b>Total Fees Previously Paid</b>      |   |                      |                                  |   |                                  |          | —   |
| <b>Total Fee Offsets<sup>(6)</sup></b> |   |                      |                                  |   |                                  |          | —   |
| <b>Net Fee Due</b>                     |   |                      |                                  |   |                                  |          | <u>\$ 764.83</u>                          |

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “*Securities Act*”), this Registration Statement on Form S-8 shall also cover any additional shares of Protara Therapeutics, Inc.’s (the “*Registrant*”) common stock, par value \$0.001 per share (“*Common Stock*”) that may become issuable under the above-named plans by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without receipt of consideration which results in an increase in the number of the Registrant’s outstanding shares of Common Stock.

(2) Represents shares of the Registrant’s Common Stock reserved for future grant under the 2024 Equity Incentive Plan.

(3) Represents shares of the Registrant’s Common Stock reserved for issuance under the 2024 Employee Stock Purchase Plan (the “*ESPP*”).

(4) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(c) and 457(h) of the Securities Act. The proposed maximum aggregate offering price per share and proposed maximum aggregate offering price are calculated using the average of the high and low prices of the Common Stock as reported on Nasdaq Capital Market on July 31, 2024.

(5) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(c) and 457(h) of the Securities Act. The proposed maximum aggregate offering price per share and proposed maximum aggregate offering price are calculated using the average of the high and low prices of the Common Stock as reported on Nasdaq Capital Market on July 31, 2024, multiplied by 85%, which is the percentage of the price per share applicable to purchases under the ESPP.

(6) The Registrant does not have any fee offsets.