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

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

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**IN8BIO, INC.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**82-5462585**  
(I.R.S. Employer  
Identification No.)

**350 5th Avenue, Suite 5330  
New York, New York**  
(Address of Principal Executive Offices)

**10118**  
(Zip Code)

**2020 Equity Incentive Plan  
2020 Employee Stock Purchase Plan**  
(Full titles of the plans)

**William Ho  
President and Chief Executive Officer  
IN8bio, Inc.**

**350 5th Avenue, Suite 5330, New York, New York 10118  
(646) 600-6438**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

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**Copies to:  
Joshua A. Kaufman  
Jaime L. Chase  
Cooley LLP  
55 Hudson Yards  
New York, New York 10001**

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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 ☐  
Non-accelerated filer ☒

Accelerated filer ☐  
Smaller reporting company ☒  
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 7(a)(2)(B) of the Securities Act. ☐

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## PART I

### INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Pursuant to General Instruction E of Form S-8, IN8bio, Inc. (the “**Registrant**”) is filing this Registration Statement with the Securities and Exchange Commission (the “**Commission**”) to register an additional 939,062 shares of common stock under the 2020 Equity Incentive Plan and an additional 187,812 shares of common stock under the 2020 Employee Stock Purchase Plan, pursuant to the provisions of each plan which provide for annual automatic increases in the number of shares of common stock reserved for issuance under each respective plan. In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of the Form S-8 has been omitted from this Registration Statement.

## 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 filed by it with the Commission:

- (a) the contents of the Registrant’s Registration Statement on [Form S-8](#), previously filed with the Commission on September 10, 2021 (File No. 333-259458);
- (b) the Registrant’s Annual Report on [Form 10-K](#) (File No. 001-39692) for the fiscal year ended December 31, 2021, filed with the Commission on March 17, 2022;
- (c) the Registrant’s Current Report on Form 8-K (File No. 001-39692), filed on [March 28, 2022](#);
- (d) the Registrant’s Quarterly Report on Form 10-Q (File No. 001-39692), filed on [May 12, 2022](#); and
- (e) the description of the Common Stock contained in the Registrant’s Registration Statement on [Form 8-A](#) (File No. 001-39692), filed with the Commission on November 10, 2020, under Section 12(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendments or reports filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the filing of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing such documents, except as to specific sections of such documents as set forth therein. 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.**

The exhibits to this Registration Statement are listed below:

<b>Exhibit Number</b>	<b>Exhibit Description</b>
4.1	<a href="#"><u>Amended and Restated Certificate of Incorporation of the Registrant (incorporated herein by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K (File No. 001-39692), filed with the Commission on August 3, 2021).</u></a>
4.2	<a href="#"><u>Amended and Restated Bylaws of the Registrant (incorporated herein by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-39692), filed with the Commission on August 3, 2021).</u></a>
4.3	<a href="#"><u>2020 Equity Incentive Plan (incorporated herein by reference to Exhibit 4.6 to the Registrant's Registration Statement on Form S-8 (File No. 333-259458), filed with the Commission on September 10, 2021).</u></a>
4.4	<a href="#"><u>Forms of Option Grant Notice and Option Agreement under 2020 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.5 to the Registrant's Registration Statement on Form S-1/A (File No. 333-249530), filed with the Commission on November 5, 2020).</u></a>
4.5	<a href="#"><u>Form of Restricted Stock Unit Grant Notice and Unit Award Agreement under 2020 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.6 to the Registrant's Registration Statement on Form S-1/A (File No. 333-249530), filed with the Commission on November 5, 2020).</u></a>
4.6	<a href="#"><u>2020 Employee Stock Purchase Plan (incorporated herein by reference to Exhibit 4.6 to the Registrant's Registration Statement on Form S-8 (File No. 333-259458), filed with the Commission on September 10, 2021).</u></a>
5.1*	<a href="#"><u>Opinion of Cooley LLP.</u></a>
23.1*	<a href="#"><u>Consent of Independent Registered Public Accounting Firm.</u></a>
23.2*	<a href="#"><u>Consent of Cooley LLP (included in Exhibit 5.1).</u></a>
24.1*	<a href="#"><u>Power of Attorney (included on the signature page to this Registration Statement).</u></a>
107*	<a href="#"><u>Filing Fee Table.</u></a>

\* Filed herewith.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 May 12, 2022.

**IN8bio, Inc.**

By: /s/ William Ho  
William Ho  
President and Chief Executive Officer

## POWER OF ATTORNEY

**KNOW ALL PERSONS BY THESE PRESENTS**, that each person whose signature appears below constitutes and appoints William Ho and Patrick McCall, and each or any one of them, 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 (including post-effective 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 attorneys-in-fact and agents, and each of them, 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 attorneys-in-fact and agents, or any of them, or their or his or her substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement on Form S-8 has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ William Ho</u> <b>William Ho</b>	President, Chief Executive Officer and Director (Principal Executive Officer)	May 12, 2022
<u>/s/ Patrick McCall</u> <b>Patrick McCall</b>	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	May 12, 2022
<u>/s/ Alan S. Roemer</u> <b>Alan S. Roemer</b>	Chairman of the Board of Directors	May 12, 2022
<u>/s/ Peter Brandt</u> <b>Peter Brandt</b>	Director	May 12, 2022
<u>/s/ Emily T. Fairbairn</u> <b>Emily T. Fairbairn</b>	Director	May 12, 2022
<u>/s/ Luba Greenwood</u> <b>Luba Greenwood</b>	Director	May 12, 2022
<u>/s/ Travis Whitfill</u> <b>Travis Whitfill</b>	Director	May 12, 2022



Joshua A. Kaufman  
T: +1 212 479 6495  
josh.kaufman@cooley.com

May 12, 2022

IN8bio, Inc.  
350 5th Avenue  
Suite 5330  
New York, New York 10118

Ladies and Gentlemen:

We have represented IN8bio, Inc., a Delaware corporation (the “**Company**”), in connection with the filing by the Company of a registration statement on Form S-8 (the “**Registration Statement**”) with the Securities and Exchange Commission, covering the offering of up to 1,126,874 shares (the “**Shares**”) of the Company’s common stock, par value \$0.0001 per share (the “**Common Stock**”), consisting of (i) 939,062 shares of Common Stock issuable pursuant to the Company’s 2020 Equity Incentive Plan (the “**2020 Plan**”), and (iii) 187,812 shares of Common Stock issuable pursuant to the Company’s 2020 Employee Stock Purchase Plan (together with the 2020 Plan, the “**Plans**”).

In connection with this opinion, we have examined and relied upon (i) the Registration Statement and related prospectuses, (ii) the Company’s Amended and Restated Certificate of Incorporation, and Amended and Restated Bylaws, each as currently in effect, (iii) the Plans and (iv) originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of certificates of public officials and the due authorization, execution and delivery by all persons other than by the Company of all documents where authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Plans, the Registration Statement and related prospectuses, will be validly issued, fully paid, and nonassessable (except as to shares issued pursuant to deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

Our opinion is limited to the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated. Our opinion is based on these laws as in effect on the date hereof, and we disclaim any obligation to advise you of facts, circumstances, events or developments which hereafter may be brought to our attention and which may alter, affect or modify the opinion expressed herein.

Cooley LLP 55 Hudson Yards New York, NY 10001  
t: (212) 479-6000 f: (212) 479-6275 cooley.com



May 12, 2022

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

Sincerely,

Cooley LLP

By: /s/ Joshua A. Kaufman  
Joshua A. Kaufman

Cooley LLP 55 Hudson Yards New York, NY 10001  
t: (212) 479-6000 f: (212) 479-6275 cooley.com

## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of IN8bio, Inc. of our report dated March 17, 2022, on our audits of the financial statements of IN8bio, Inc. as of December 31, 2021 and 2020 and for the years then ended, which report is included in IN8bio, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2021.

/s/ CohnReznick LLP

Tysons, Virginia  
May 11, 2022

## CALCULATION OF REGISTRATION FEE

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
Equity	<b>2020 Equity Incentive Plan</b> (Common stock, \$0.0001 par value per share)	Other	939,062 <sup>(2)</sup>	\$2.69 <sup>(4)</sup>	\$2,521,381.47	.0000927	\$233.73
Equity	<b>2020 Employee Stock Purchase Plan</b> (Common stock, \$0.0001 par value per share)	Other	187,812 <sup>(3)</sup>	\$2.28 <sup>(5)</sup>	\$428,633.94	.0000927	\$39.73
<b>Total Offering Amounts</b>					\$2,950,015.41		\$273.47
<b>Total Fees Previously Paid</b>							\$273.47
<b>Total Fee Offsets</b>							—
<b>Net Fee Due</b>							—

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “**Securities Act**”), this Registration Statement shall also cover any additional shares of common stock that 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 IN8bio, Inc.’s (the “**Registrant**”) outstanding shares of common stock, par value \$0.0001 per share (the “**Common Stock**”).
- (2) Represents additional shares of the Registrant’s Common Stock reserved for future grant under IN8bio, Inc. 2020 Equity Incentive Plan (the “**2020 Plan**”) as a result of the automatic increase in shares reserved thereunder on January 1, 2022 pursuant to the terms of the 2020 Plan. The 2020 Plan provides that an additional number of shares will automatically be added annually to the shares authorized for issuance under the 2020 Plan on January 1, 2022 through January 1, 2031, in an amount equal to the lesser of (a) 5% of the total number of shares of Common Stock outstanding on December 31<sup>st</sup> of the preceding calendar year and (b) a number of shares of Common Stock designated by action of the Registrant’s board of directors.
- (3) Represents additional shares of the Registrant’s Common Stock reserved for issuance under the IN8bio, Inc. 2020 Employee Stock Purchase Plan (the “**ESPP**”) as a result of the automatic increase in shares reserved thereunder on January 1, 2022 pursuant to the terms of the ESPP. The ESPP provides that an additional number of shares will automatically be added annually to the shares authorized for issuance under the ESPP on January 1, 2022 through January 1, 2031. The number of shares added each year will be equal to the lesser of: (a) 1% of the total number of shares of Common Stock outstanding on the last day of the calendar month before the date of the automatic increase; (b) 400,000 shares of Common Stock and (c) a number of shares of Common Stock designated by action of the Registrant’s board of directors prior to the date of the increase.
- (4) Estimated pursuant to Rules 457(c) and 457(h) solely for the purpose of calculating the registration fee. The proposed maximum offering price per share and proposed maximum aggregate offering price are based on the average of the high and low sale prices of the Common Stock as reported on The Nasdaq Global Market on May 10, 2022.
- (5) Estimated pursuant to Rules 457(c) and 457(h) solely for the purpose of calculating the registration fee. The proposed maximum offering price per share and proposed maximum aggregate offering price are based on the average of the high and low sale prices of the Common Stock as reported on The Nasdaq Global Market on May 10, 2022 multiplied by 85%, which is the percentage of the price per share applicable to purchases under the ESPP.