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

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

**Cingulate Inc.**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

86-3825535  
(I.R.S. Employer  
Identification No.)

1901 West 47<sup>th</sup> Place  
Kansas City, KS 66205  
(Address of Principal Executive Offices) (Zip Code)

Cingulate Inc. 2021 Omnibus Equity Incentive Plan  
(Full title of the plan)

Shane J. Schaffer  
Chief Executive Officer  
Cingulate Inc.  
1901 West 47<sup>th</sup> Place  
Kansas City, KS 66205  
(Name and address of agent for service)

Telephone: 913-942-2300  
(Telephone number, including area code, of agent for service)

*Please send copies of all communications to:*

Steven M. Skolnick, Esq.  
Michael J. Lerner, Esq.  
Lowenstein Sandler LLP  
1251 Avenue of the Americas  
New York, NY 10020  
Telephone: (212) 262-6700

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 checked="" 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.

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**PART I**  
**Information Required in the Section 10(a) Prospectus**

**Item 1. Plan Information.**

The information called for by Part I of Form S-8 is omitted from this Registration Statement on Form S-8 (the "**Registration Statement**") and has been or will be sent or given to participating service providers 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 either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

**Item 2. Registrant Information and Employee Plan Annual Information.**

Cingulate Inc. (the "**Company**") will furnish without charge to each person to whom the prospectus is delivered, upon the written or oral request of such person, a copy of any and all of the documents incorporated by reference into this Registration Statement pursuant to Item 3 of Part II hereof, other than exhibits to such documents (unless such exhibits are specifically incorporated by reference in such documents that are incorporated), and the other documents required to be delivered to eligible participants in the Plan pursuant to Rule 428(b) under the Securities Act. Those documents are incorporated by reference in the Section 10(a) prospectus. Requests should be directed to:

Cingulate Inc.  
1901 West 47<sup>th</sup> Place  
Kansas City, KS 66205  
Attention: Chief Financial Officer  
Telephone: 913-942-2300

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**PART II**  
**Information Required in the Registration Statement**

**Item 3. Incorporation of Documents by Reference.**

The following documents filed by the Company with the Commission pursuant to the Securities Act and the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”), are incorporated herein by reference:

- (a) the Company’s latest annual report on Form 10-K filed pursuant to Section 13(a) or 15(d) of the Exchange Act for the fiscal year ended December 31, 2021, as filed with the Commission on March 28, 2022; and
- (b) the description of the Company’s common stock contained in the Company’s Registration Statement on Form 8-A (Registration No. 001- 40874) filed with the Commission on December 3, 2021 under Section 12(b) of the Exchange Act, including any amendments or reports filed for the purpose of updating such description.

All documents filed by the Company 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 contained in any subsequently filed document, which also is deemed to be incorporated by reference herein, modifies or supersedes such statement.

**Item 4. Description of Securities.**

Not applicable.

**Item 5. Interests of Named Experts and Counsel.**

Not applicable.

**Item 6. Indemnification of Directors and Officers.**

As permitted by Section 102 of the Delaware General Corporation Law, we have adopted provisions in our amended and restated certificate of incorporation and bylaws that limit or eliminate the personal liability of our directors for a breach of their fiduciary duty of care as a director. The duty of care generally requires that, when acting on behalf of the corporation, directors exercise an informed business judgment based on all material information reasonably available to them. Consequently, a director will not be personally liable to us or our stockholders for monetary damages for breach of fiduciary duty as a director, except for liability for:

- any breach of the director’s duty of loyalty to us or our stockholders;
- any act or omission not in good faith or that involves intentional misconduct or a knowing violation of law;
- any act related to unlawful stock repurchases, redemptions or other distributions or payment of dividends; or
- any transaction from which the director derived an improper personal benefit.

These limitations of liability do not affect the availability of equitable remedies such as injunctive relief or rescission. Our amended and restated certificate of incorporation also authorizes us to indemnify our officers, directors and other agents to the fullest extent permitted under Delaware law.

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As permitted by Section 145 of the Delaware General Corporation Law, our bylaws provide that:

- we may indemnify our directors, officers, and employees to the fullest extent permitted by the Delaware General Corporation Law, subject to limited exceptions;
- we may advance expenses to our directors, officers and employees in connection with a legal proceeding to the fullest extent permitted by the Delaware General Corporation Law, subject to limited exceptions; and
- the rights provided in our bylaws are not exclusive.

Our amended and restated certificate of incorporation, filed as Exhibit 4.1 hereto, and our amended and restated bylaws, filed as Exhibit 4.2 hereto, provide for the indemnification provisions described above and elsewhere herein. We have entered into and intend to continue to enter into separate indemnification agreements with our directors and elective officers which may be broader than the specific indemnification provisions contained in the Delaware General Corporation Law. These indemnification agreements generally require us, among other things, to indemnify our officers and directors against liabilities that may arise by reason of their status or service as directors or officers, other than liabilities arising from willful misconduct. These indemnification agreements also generally require us to advance any expenses incurred by the directors or officers as a result of any proceeding against them as to which they could be indemnified. In addition, we have purchased a policy of directors' and officers' liability insurance that insures our directors and officers against the cost of defense, settlement or payment of a judgment in some circumstances. These indemnification provisions and the indemnification agreements may be sufficiently broad to permit indemnification of our officers and directors for liabilities, including reimbursement of expenses incurred, arising under the Securities Act.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

Exhibit Number	Exhibit Description	Incorporated by Reference		
		Form	Exhibit	Filing Date
4.1	<a href="#">Amended and Restated Certificate of Incorporation of Cingulate Inc.</a>	10-K	3.1	3/28/2022
4.2	<a href="#">Amended and Restated Bylaws of Cingulate Inc.</a>	10-K	3.2	3/28/2022
4.3	<a href="#">Specimen Certificate representing shares of common stock of Cingulate Inc.</a>	S-1	4.1	9/9/2021
4.4	<a href="#">Cingulate Inc. 2021 Omnibus Equity Incentive Plan</a>	S-1	10.1	9/27/2021
4.5	<a href="#">Form of Nonqualified Stock Option Award under 2021 Plan</a>	S-1	10.18	9/27/2021
4.6	<a href="#">Form of Incentive Stock Option Award under 2021 Plan</a>	S-1	10.19	9/27/2021
4.7	<a href="#">Form of Restricted Stock Unit Award under 2021 Plan</a>	S-1	10.20	9/27/2021
4.8	<a href="#">Form of Restricted Stock Award under 2021 Plan</a>	S-1	10.21	9/27/2021
5.1*	<a href="#">Opinion of Lowenstein Sandler LLP</a>			
23.1*	<a href="#">Consent of KPMG LLP</a>			
23.2*	<a href="#">Consent of Lowenstein Sandler LLP (included in Exhibit 5.1)</a>			
24.1*	<a href="#">Power of Attorney (included on the signature page)</a>			
107*	<a href="#">Calculation of Filing Fee Table</a>			

\*Filed herewith

**Item 9. Undertakings.**

(a) The undersigned Registrant hereby undertakes:

(1) to file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

- (i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
- (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and
- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

*Provided, however,* that Paragraphs (a)(1)(i) and (a)(1)(ii) of this section shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)) that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof:

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer, or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer, or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

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## 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 Kansas City, State of Kansas on March 30, 2022.

### CINGULATE INC.

By: /s/ Shane J. Schaffer  
Shane J. Schaffer  
Chief Executive Officer

### POWER OF ATTORNEY AND SIGNATURES

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned officers and directors of Cingulate Inc., a Delaware corporation, do hereby constitute and appoint each of Shane J. Schaffer and Louis G. Van Horn as his or her true and lawful attorney-in-fact and agent, with full power of substitution and re-substitution, for him and in his name, place, and stead, in any and all capacities, to sign any and all amendments to this registration statement (including post-effective amendments to this Registration Statement on Form S-8), 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 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, as amended, this Registration Statement has been signed by the following persons on behalf of the registrant in the capacities and on the dates indicated.

<u>Person</u>	<u>Capacity</u>	<u>Date</u>
<u>/s/ Shane J. Schaffer</u> Shane J. Schaffer	Chief Executive Officer and Chairman (Principal Executive Officer)	March 30, 2022
<u>/s/ Louis G. Van Horn</u> Louis G. Van Horn	Chief Financial Officer (Principal Financial Officer)	March 30, 2022
<u>/s/ Jennifer L. Callahan</u> Jennifer L. Callahan	Corporate Controller (Principal Accounting Officer)	March 30, 2022
<u>/s/ Jeff Conroy</u> Jeff Conroy	Director	March 30, 2022
<u>/s/ Gregg Givens</u> Gregg Givens	Director	March 30, 2022
<u>/s/ Patrick Gallagher</u> Patrick Gallagher	Director	March 30, 2022
<u>/s/ Jeff Hargroves</u> Jeff Hargroves	Director	March 30, 2022
<u>/s/ Curt Medeiros</u> Curt Medeiros	Director	March 30, 2022
<u>/s/ Peter J. Werth</u> Peter J. Werth	Director	March 30, 2022



March 30, 2022

Cingulate Inc.  
1901 W. 47th Place  
Kansas City, KS 66205

Re: Form S-8 Registration Statement of Cingulate Inc.

We have acted as counsel for Cingulate Inc., a Delaware corporation (the “Company”), in connection with the Company’s Registration Statement on Form S-8 (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”). The Registration Statement relates to the registration of an aggregate of 1,927,810 shares (the “Shares”) of the Company’s common stock, par value \$0.0001 per share (the “Common Stock”), issuable pursuant to awards under the Cingulate Inc. 2021 Equity Incentive Plan and (the “Plan”).

In connection with rendering this opinion, we have examined: (i) the Plan; (ii) the Certificate of Incorporation of the Company; (iii) the Bylaws of the Company; and (iv) such corporate records, agreements, documents and other instruments, and such certificates or comparable documents of public officials and of officers and representatives of the Company, and have made such inquiries of such officers and representatives, as we have deemed relevant and necessary as a basis for the opinion hereinafter set forth.

In such examination, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity of original documents of all documents submitted to us as certified, conformed or photostatic copies and the authenticity of the originals of such latter documents. As to all questions of fact material to these opinions that have not been independently established, we have relied upon certificates or comparable documents of officers and representatives of the Company.

Based on the foregoing, and subject to the qualifications stated herein, we are of the opinion that the Shares being registered pursuant to the Registration Statement have been duly authorized and, when issued and delivered upon the grant or exercise of awards in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

The opinion expressed herein is limited to the corporate laws of the State of Delaware, and we express no opinion as to the effect on the matters covered by this letter of the laws of any other jurisdiction.

We hereby consent to the filing of a copy of this opinion letter 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/ Lowenstein Sandler LLP*

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NEW YORK

PALO ALTO

NEW JERSEY

UTAH

WASHINGTON, D.C.

Lowenstein Sandler LLP

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**Consent of Independent Registered Public Accounting Firm**

We consent to the use of our report dated March 28, 2022, with respect to the consolidated financial statements of Cingulate Inc. incorporated herein by reference.

*/s/ KPMG LLP*

Kansas City, Missouri  
March 30, 2022

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**Calculation of Filing Fee Table**

**Form S-8**  
(Form Type)

**Cingulate Inc.**  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule (1)	Amount Registered (2)	Proposed Maximum Offering Price Per Unit (1)	Maximum Aggregate Offering Price (1)	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.0001 par value per share	Other	1,927,810	\$ 1.96	\$ 3,778,508	0.0000927	\$ 350.27
	Total Offering Amounts			-	\$ 3,778,508	-	\$ 350.27
	Total Fee Offsets			-	-	-	-
	Net Fees Due			-	-	-	\$ 350.27

- (1) Calculated solely for purposes of this offering under Rules 457(c) and 457(h) of the Securities Act on the basis of the average of the high and low prices per share of Registrant's Common Stock on March 24, 2022 as reported by The Nasdaq Stock Market.
- (2) Covers 1,927,810 shares of the Registrant's common stock, par value \$0.0001 per share ("Common Stock") issuable under the Registrant's 2021 Omnibus Equity Incentive Plan (the "Plan"). Pursuant to Rule 416 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall also be deemed to cover any additional shares of Common Stock that may from time to time be offered or issued under the Plan to prevent dilution resulting from stock splits, stock dividends or similar transactions that increases the number of outstanding shares of Common Stock.